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# Central Government Supply Estimates 2023-24

## Supplementary Estimates

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February 2024



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# **Central Government Supply Estimates 2023-24**

## **Supplementary Estimates**

for the year ending 31 March 2024

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*Presented to the House of Commons  
by Command of His Majesty  
Ordered by the House of Commons  
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TREASURY CHAMBERS

Nigel Huddleston

27 February 2024

# Section 1

## Introduction

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1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2023-24: Main Supply Estimates* (HC 1383) presented to Parliament on 18 May 2023.

### 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 18 May 2023 (HC 1383). 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 2023-24 in the Main Estimates and the changes sought in the Supplementary Estimates.

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

	£ million		
	2023-24 Present Plans	2023-24 Changes	2023-24 Revised Plans
Total Resource and Capital Departmental Expenditure Limit ††	480,719	36,124	516,843
Total Resource and Capital Annually Managed Expenditure	399,130	-21,912	377,218
<b>Total Net Budget</b>	<b>879,849</b>	<b>14,213</b>	<b>894,062</b>
Total Non-Budget Expenditure	93,781	4,365	98,145
<b>Total Resource and Capital in Estimates</b>	<b>973,629</b>	<b>18,577</b>	<b>992,207</b>
Resource to cash adjustments	-152,957	-7,634	-160,591
<b>Total Net Cash Requirement</b>	<b>820,672</b>	<b>10,944</b>	<b>831,616</b>

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

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

7. There are 49 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 2023* (CP 905) and section 1 of the Main Estimates 2023-24 (HC 1383).
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 2023-24 was explained in Section 1 of the Main Estimate booklet HC 1383.

### 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 1383, 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 2023-24 Main Estimates (HC 1383).

### 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 1383.

### 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 1383. Since that publication there are minor changes to the formatting on Part II tables and one Part III table (income) which are set out below.

### 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).

19. In this publication the Part II changes proposed table and the revised subhead detail table appear in landscape for the first time. All future Main and Supplementary Estimates will be presented like this.

### Part III – other statements and notes

20. Part III of the Supplementary Estimates contains a number of notes. Each Supplementary Estimate will contain at least:

- **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;
- **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. This table has been altered slightly to show income by line, then type, compared to the Main Estimates presentation;
- **Part III: Note C** - an analysis of extra receipts payable to the Consolidated Fund; and
- **Part III: Note D** - an Explanation of the Accounting Officer (AO) responsibilities. An AO prepares resource accounts for each financial year and has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General and the proper use of public money and stewardship of assets. In discharging these responsibilities particular regard is given to:
  - observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis
  - making judgements and estimates on a reasonable basis
  - stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts, and
  - preparing the accounts on a going concern basis.

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

In accordance with MPM requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s), together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the arm's length body (ALB) Accounting Officer(s) is set out in writing.

21. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of the grants-in-aid (G-in-A) paid to Arm's Length Bodies (ALBs), changes in accounting policies, etc, where relevant.

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Supply Estimates presented by HM Treasury</b>			
<b>Department of Health and Social Care</b>			
<b>Departmental Expenditure Limit</b>			
Resource	151,017,513	3,788,392	154,805,905
Capital	12,087,800	-1,098,955	10,988,845
<b>Annually Managed Expenditure</b>			
Resource	10,880,000	-13,151,625	-2,271,625
Capital	105,600	1	105,601
<b>Total Net Budget</b>			
Resource	161,897,513	-9,363,233	152,534,280
Capital	12,193,400	-1,098,954	11,094,446
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>169,253,661</b>	<b>-4,984,091</b>	<b>164,269,570</b>
<b>Department for Education</b>			
<b>Departmental Expenditure Limit</b>			
Resource †	85,993,287	18,620,300	104,613,587
Capital †	7,037,910	-257,590	6,780,320
<b>Annually Managed Expenditure</b>			
Resource	-4,431,618	2,377,348	-2,054,270
Capital	34,428,688	-46,982	34,381,706
<b>Total Net Budget</b>			
Resource	81,561,669	20,997,648	102,559,317
Capital	41,466,598	-304,572	41,162,026
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>110,017,577</b>	<b>-912,367</b>	<b>109,105,210</b>
<b>Home Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	14,607,973	4,956,526	19,564,499
Capital	931,299	468,474	1,399,773
<b>Annually Managed Expenditure</b>			
Resource	2,717,720	346,273	3,063,993
Capital	-	110,000	110,000
<b>Total Net Budget</b>			
Resource	17,325,693	5,302,799	22,628,492
Capital	931,299	578,474	1,509,773
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,600,000</b>	<b>3,400,000</b>	<b>22,000,000</b>
<b>National Crime Agency</b>			
<b>Departmental Expenditure Limit</b>			
Resource	633,600	41,312	674,912
Capital	105,871	34,197	140,068
<b>Annually Managed Expenditure</b>			
Resource	50,000	-	50,000
Capital	350	1,233	1,583
<b>Total Net Budget</b>			
Resource	683,600	41,312	724,912
Capital	106,221	35,430	141,651
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>840,000</b>	-	<b>840,000</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Ministry of Justice</b>			
<b>Departmental Expenditure Limit</b>			
Resource	10,725,504	518,848	11,244,352
Capital	2,307,501	-789,007	1,518,494
<b>Annually Managed Expenditure</b>			
Resource	481,568	215,732	697,300
Capital	23,303	1	23,304
<b>Total Net Budget</b>			
Resource	11,207,072	734,580	11,941,652
Capital	2,330,804	-789,006	1,541,798
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>12,432,382</b>	<b>-106,608</b>	<b>12,325,774</b>
<b>Crown Prosecution Service</b>			
<b>Departmental Expenditure Limit</b>			
Resource	773,584	45,726	819,310
Capital	28,800	11,300	40,100
<b>Annually Managed Expenditure</b>			
Resource	5,950	18,000	23,950
Capital	2,859	8,000	10,859
<b>Total Net Budget</b>			
Resource	779,534	63,726	843,260
Capital	31,659	19,300	50,959
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>783,791</b>	<b>57,226</b>	<b>841,017</b>
<b>Serious Fraud Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	58,299	34,253	92,552
Capital	2,900	-	2,900
<b>Annually Managed Expenditure</b>			
Resource	-	250,000	250,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	58,299	284,253	342,552
Capital	2,900	-	2,900
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>58,474</b>	<b>34,253</b>	<b>92,727</b>
<b>HM Procurator General and Treasury Solicitor</b>			
<b>Departmental Expenditure Limit</b>			
Resource	11,703	-905	10,798
Capital	2,000	3,100	5,100
<b>Annually Managed Expenditure</b>			
Resource	-	500	500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,703	-405	11,298
Capital	2,000	3,100	5,100
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,301</b>	<b>2,195</b>	<b>17,496</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Ministry of Defence</b>			
<b>Departmental Expenditure Limit</b>			
Resource	41,010,971	2,796,423	43,807,394
Capital	18,337,938	858,788	19,196,726
<b>Annually Managed Expenditure</b>			
Resource	1,928,087	1	1,928,088
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	42,939,058	2,796,424	45,735,482
Capital	18,337,938	858,788	19,196,726
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>50,542,727</b>	<b>4,855,211</b>	<b>55,397,938</b>
<b>Security and Intelligence Agencies</b>			
<b>Departmental Expenditure Limit</b>			
Resource	3,518,390	-305	3,518,085
Capital	1,283,019	95,761	1,378,780
<b>Annually Managed Expenditure</b>			
Resource	38,277	5,600	43,877
Capital	2,221	500	2,721
<b>Total Net Budget</b>			
Resource	3,556,667	5,295	3,561,962
Capital	1,285,240	96,261	1,381,501
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,328,245</b>	<b>175,956</b>	<b>4,504,201</b>
<b>Foreign, Commonwealth and Development Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	7,743,984	3,831	7,747,815
Capital	3,640,820	-52,583	3,588,237
<b>Annually Managed Expenditure</b>			
Resource	418,768	433,965	852,733
Capital	280,000	153,000	433,000
<b>Total Net Budget</b>			
Resource	8,162,752	437,796	8,600,548
Capital	3,920,820	100,417	4,021,237
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,366,055</b>	<b>-900,111</b>	<b>10,465,944</b>
<b>Department for Levelling Up, Housing and Communities</b>			
<b>Departmental Expenditure Limits - Housing and Communities</b>			
Resource	3,030,829	431,561	3,462,390
Capital	7,193,948	-69,853	7,124,095
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	14,624,638	-23,151	14,601,487
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,875,251	-2,228,784	17,646,467
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	37,530,718	-1,820,374	35,710,344
Capital	7,193,948	-69,853	7,124,095
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,469,777</b>	<b>-2,043,566</b>	<b>29,426,211</b>



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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Department for Culture, Media and Sport</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,685,570	90,059	1,775,629
Capital	662,345	-58,658	603,687
<b>Annually Managed Expenditure</b>			
Resource	4,374,043	1	4,374,044
Capital	1,209,267	-319,536	889,731
<b>Total Net Budget</b>			
Resource	6,059,613	90,060	6,149,673
Capital	1,871,612	-378,194	1,493,418
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,017,267</b>	<b>135,497</b>	<b>6,152,764</b>
<b>Department for Science, Innovation and Technology</b>			
<b>Departmental Expenditure Limit</b>			
Resource	563,233	124,862	688,095
Capital	13,082,582	-472,479	12,610,103
<b>Annually Managed Expenditure</b>			
Resource	11,025,853	-10,600,223	425,630
Capital	2,480,000	-2,480,000	-
<b>Total Net Budget</b>			
Resource	11,589,086	-10,475,361	1,113,725
Capital	15,562,582	-2,952,479	12,610,103
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,497,582</b>	<b>-946,693</b>	<b>15,550,889</b>
<b>Department for Transport</b>			
<b>Departmental Expenditure Limit</b>			
Resource	17,026,697	3,320,847	20,347,544
Capital	20,705,191	1,445,538	22,150,729
<b>Annually Managed Expenditure</b>			
Resource	4,993,737	1	4,993,738
Capital	82,986	1	82,987
<b>Total Net Budget</b>			
Resource	22,020,434	3,320,848	25,341,282
Capital	20,788,177	1,445,539	22,233,716
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>34,826,944</b>	<b>2,023,367</b>	<b>36,850,311</b>
<b>Department for Energy Security and Net Zero</b>			
<b>Departmental Expenditure Limit</b>			
Resource	3,066,194	-267,884	2,798,310
Capital	5,913,633	-4,066	5,909,567
<b>Annually Managed Expenditure</b>			
Resource	42,461,720	-42,109,524	352,196
Capital	118,099	-	118,099
<b>Total Net Budget</b>			
Resource	45,527,914	-42,377,408	3,150,506
Capital	6,031,732	-4,066	6,027,666
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,260,644</b>	<b>-1,103,106</b>	<b>17,157,538</b>

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

	<b>Current Plans 2023-24</b>	<b>Changes</b>	<b>Revised Plans 2023-24</b>
<b>£'000</b>			
<b>Department for Environment, Food and Rural Affairs</b>			
<b>Departmental Expenditure Limit</b>			
Resource	4,790,070	591,541	5,381,611
Capital	2,823,109	-710,463	2,112,646
<b>Annually Managed Expenditure</b>			
Resource	2,665,085	-917,580	1,747,505
Capital	110,355	-79,000	31,355
<b>Total Net Budget</b>			
Resource	7,455,155	-326,039	7,129,116
Capital	2,933,464	-789,463	2,144,001
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>200,000</b>	<b>210,000</b>
<b>Net Cash Requirement</b>	<b>7,991,237</b>	<b>-573,210</b>	<b>7,418,027</b>
<b>Department for Business and Trade</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,605,278	361,602	1,966,880
Capital	1,053,891	343,146	1,397,037
<b>Annually Managed Expenditure</b>			
Resource	97,223	853,371	950,594
Capital	1,707,150	-1,800,000	-92,850
<b>Total Net Budget</b>			
Resource	1,702,501	1,214,973	2,917,474
Capital	2,761,041	-1,456,854	1,304,187
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,292,494</b>	<b>6,097,123</b>	<b>10,389,617</b>
<b>HM Land Registry</b>			
<b>Departmental Expenditure Limit</b>			
Resource	424,270	10,000	434,270
Capital	60,200	-10,000	50,200
<b>Annually Managed Expenditure</b>			
Resource	19,000	-	19,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	443,270	10,000	453,270
Capital	60,200	-10,000	50,200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>484,470</b>	<b>-5,000</b>	<b>479,470</b>
<b>Department for Work and Pensions</b>			
<b>Departmental Expenditure Limit</b>			
Resource	8,766,394	71,855	8,838,249
Capital	747,395	-106,761	640,634
<b>Annually Managed Expenditure</b>			
Resource	130,590,997	5,588,503	136,179,500
Capital	333,030	48,785	381,815
<b>Total Net Budget</b>			
Resource	139,357,391	5,660,358	145,017,749
Capital	1,080,425	-57,976	1,022,449
<b>Non-Budget Expenditure</b>	<b>4,733,219</b>	<b>413,641</b>	<b>5,146,860</b>
<b>Net Cash Requirement</b>	<b>145,288,956</b>	<b>6,056,311</b>	<b>151,345,267</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>HM Revenue and Customs</b>			
<b>Departmental Expenditure Limit</b>			
Resource	6,141,983	318,951	6,460,934
Capital	627,148	124,030	751,178
<b>Annually Managed Expenditure</b>			
Resource	14,365,675	-38,654	14,327,021
Capital	109	20,000	20,109
<b>Total Net Budget</b>			
Resource	20,507,658	280,297	20,787,955
Capital	627,257	144,030	771,287
<b>Non-Budget Expenditure</b>	-	200,000	200,000
<b>Net Cash Requirement</b>	<b>20,538,784</b>	<b>893,854</b>	<b>21,432,638</b>
<b>HM Treasury</b>			
<b>Departmental Expenditure Limit</b>			
Resource	351,430	40,769	392,199
Capital	8,092	-840	7,252
<b>Annually Managed Expenditure</b>			
Resource	15,919,326	47,969,924	63,889,250
Capital	50,077,415	-5,793,011	44,284,404
<b>Total Net Budget</b>			
Resource	16,270,756	48,010,693	64,281,449
Capital	50,085,507	-5,793,851	44,291,656
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>57,574,861</b>	<b>-5,177,231</b>	<b>52,397,630</b>
<b>Cabinet Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	949,832	145,272	1,095,104
Capital	365,836	282,179	648,015
<b>Annually Managed Expenditure</b>			
Resource	270,468	26,500	296,968
Capital	-	30,050	30,050
<b>Total Net Budget</b>			
Resource	1,220,300	171,772	1,392,072
Capital	365,836	312,229	678,065
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,477,078</b>	<b>741,740</b>	<b>2,218,818</b>
<b>Scotland Office and Office of the Advocate General</b>			
<b>Departmental Expenditure Limit</b>			
Resource	13,568	655	14,223
Capital	450	-	450
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,568	655	14,223
Capital	450	-	450
<b>Non-Budget Expenditure</b>	<b>45,252,526</b>	<b>1,272,663</b>	46,525,189
<b>Net Cash Requirement</b>	<b>45,266,317</b>	<b>1,273,316</b>	<b>46,539,633</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Wales Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	5,778	118	5,896
Capital	30	-1,046	-1,016
<b>Annually Managed Expenditure</b>			
Resource	-	20	20
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,778	138	5,916
Capital	30	-1,046	-1,016
<b>Non-Budget Expenditure</b>	<b>21,424,831</b>	<b>684,027</b>	<b>22,108,858</b>
<b>Net Cash Requirement</b>	<b>21,430,502</b>	<b>684,145</b>	<b>22,114,647</b>
<b>Northern Ireland Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	41,449	1,572	43,021
Capital	3,305	6,852	10,157
<b>Annually Managed Expenditure</b>			
Resource	1	2,000	2,001
Capital	-	1,172	1,172
<b>Total Net Budget</b>			
Resource	41,450	3,572	45,022
Capital	3,305	8,024	11,329
<b>Non-Budget Expenditure</b>	<b>22,359,952</b>	<b>1,594,413</b>	<b>23,954,365</b>
<b>Net Cash Requirement</b>	<b>22,715,671</b>	<b>1,602,037</b>	<b>24,317,708</b>
<b>National Savings and Investments</b>			
<b>Departmental Expenditure Limit</b>			
Resource	250,753	-56,660	194,093
Capital	9,460	56,556	66,016
<b>Annually Managed Expenditure</b>			
Resource	700	-	700
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	251,453	-56,660	194,793
Capital	9,460	56,556	66,016
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>259,917</b>	<b>-104</b>	<b>259,813</b>
<b>Charity Commission</b>			
<b>Departmental Expenditure Limit</b>			
Resource	31,304	950	32,254
Capital	3,000	-750	2,250
<b>Annually Managed Expenditure</b>			
Resource	-	200	200
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	31,304	1,150	32,454
Capital	3,000	-750	2,250
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,987</b>	<b>650</b>	<b>32,637</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Competition and Markets Authority</b>			
<b>Departmental Expenditure Limit</b>			
Resource	136,662	-5,000	131,662
Capital	7,993	5,000	12,993
<b>Annually Managed Expenditure</b>			
Resource	15,000	7,000	22,000
Capital	1,000	1,000	2,000
<b>Total Net Budget</b>			
Resource	151,662	2,000	153,662
Capital	8,993	6,000	14,993
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>136,242</b>	-	<b>136,242</b>
<b>The Statistics Board</b>			
<b>Departmental Expenditure Limit</b>			
Resource	348,452	23,519	371,971
Capital	23,827	-	23,827
<b>Annually Managed Expenditure</b>			
Resource	-2,000	3,600	1,600
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	346,452	27,119	373,571
Capital	23,827	-	23,827
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>353,762</b>	<b>28,519</b>	<b>382,281</b>
<b>Office for Standards in Education, Children's Services and Skills</b>			
<b>Departmental Expenditure Limit</b>			
Resource	155,778	-68	155,710
Capital	4,200	150	4,350
<b>Annually Managed Expenditure</b>			
Resource	-18	100	82
Capital	-	400	400
<b>Total Net Budget</b>			
Resource	155,760	32	155,792
Capital	4,200	550	4,750
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>153,879</b>	<b>82</b>	<b>153,961</b>
<b>Office of Qualifications and Examinations Regulation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	29,822	875	30,697
Capital	637	168	805
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,822	875	30,697
Capital	637	168	805
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,751</b>	<b>938</b>	<b>30,689</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Food Standards Agency</b>			
<b>Departmental Expenditure Limit</b>			
Resource	115,569	1,337	116,906
Capital	14,130	-651	13,479
<b>Annually Managed Expenditure</b>			
Resource	9,603	-	9,603
Capital	-	40	40
<b>Total Net Budget</b>			
Resource	125,172	1,337	126,509
Capital	14,130	-611	13,519
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>124,347</b>	<b>5,686</b>	<b>130,033</b>
<b>The National Archives</b>			
<b>Departmental Expenditure Limit</b>			
Resource	46,822	2,800	49,622
Capital	4,300	-735	3,565
<b>Annually Managed Expenditure</b>			
Resource	-	50	50
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,822	2,850	49,672
Capital	4,300	-735	3,565
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>43,801</b>	<b>2,065</b>	<b>45,866</b>
<b>United Kingdom Supreme Court</b>			
<b>Departmental Expenditure Limit</b>			
Resource	4,773	-	4,773
Capital	3,254	811	4,065
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,773	-	5,773
Capital	3,254	811	4,065
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,577</b>	<b>811</b>	<b>7,388</b>
<b>Government Actuary's Department</b>			
<b>Departmental Expenditure Limit</b>			
Resource	235	400	635
Capital	9,850	-	9,850
<b>Annually Managed Expenditure</b>			
Resource	30	-	30
Capital	<b>370</b>	30	400
<b>Total Net Budget</b>			
Resource	265	400	665
Capital	10,220	30	10,250
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>8,503</b>	<b>1,000</b>	<b>9,503</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Office of Gas and Electricity Markets</b>			
<b>Departmental Expenditure Limit</b>			
Resource	24,123	14,260	38,383
Capital	2,500	260	2,760
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,123	14,260	38,383
Capital	2,500	260	2,760
<b>Non-Budget Expenditure</b>	-	1	1
<b>Net Cash Requirement</b>	<b>41,857</b>	<b>-12,485</b>	<b>29,372</b>
<b>Office of Rail and Road</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1	1	2
Capital	720	900	1,620
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1	1	2
Capital	720	900	1,620
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>2,000</b>	<b>4,000</b>
<b>Water Services Regulation Authority</b>			
<b>Departmental Expenditure Limit</b>			
Resource	160	1	161
Capital	860	76	936
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	160	1	161
Capital	860	76	936
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,020</b>	<b>77</b>	<b>11,097</b>
<b>Export Credits Guarantee Department</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1	1	2
Capital	3,540	-1,200	2,340
<b>Annually Managed Expenditure</b>			
Resource	1,633,343	-200,000	1,433,343
Capital	2,035,967	-1,000,000	1,035,967
<b>Total Net Budget</b>			
Resource	1,633,344	-199,999	1,433,345
Capital	2,039,507	-1,001,200	1,038,307
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,672,890</b>	<b>-999,999</b>	<b>1,672,891</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England</b>			
<b>Departmental Expenditure Limit</b>			
Resource	41,620	302	41,922
Capital	11,748	-	11,748
<b>Annually Managed Expenditure</b>			
Resource	783	-	783
Capital	380	-	380
<b>Total Net Budget</b>			
Resource	42,403	302	42,705
Capital	12,128	-	12,128
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>42,665</b>	<b>268</b>	<b>42,933</b>
<b>House of Lords</b>			
<b>Departmental Expenditure Limit</b>			
Resource	165,775	-4,713	161,062
Capital	36,471	5,678	42,149
<b>Annually Managed Expenditure</b>			
Resource	1	12,100	12,101
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	165,776	7,387	173,163
Capital	36,471	5,678	42,149
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>184,517</b>	<b>5,866</b>	<b>190,383</b>
<b>House of Commons: Members</b>			
<b>Departmental Expenditure Limit</b>			
Resource	19,351	-	19,351
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,351	-	19,351
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,330</b>	-	<b>19,330</b>
<b>Crown Estate Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,366	-	2,366
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,366	-	2,366
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	-	<b>2,357</b>



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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Armed Forces Pension and Compensation Schemes</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,077,658	100,000	5,177,658
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,077,658	100,000	5,177,658
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>			
	<b>2,021,967</b>	-	<b>2,021,967</b>
<b>Foreign, Commonwealth and Development Office: Overseas Superannuation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,000	-	26,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,000	-	26,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>			
	<b>42,000</b>	-	<b>42,000</b>
<b>National Health Service Pension Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	17,964,134	111,271	18,075,405
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,964,134	111,271	18,075,405
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>			
	<b>-4,073,888</b>	<b>631,293</b>	<b>-3,442,595</b>
<b>Teachers' Pensions Scheme (England and Wales)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,978,953	3,234	10,982,187
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,978,953	3,234	10,982,187
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>			
	<b>2,388,184</b>	<b>-294,288</b>	<b>2,093,896</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>UK Atomic Energy Authority Pension Schemes</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	246,600	32,281	278,881
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	246,600	32,281	278,881
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>257,400</b>	<b>35,304</b>	<b>292,704</b>
<b>Ministry of Justice: Judicial Pensions Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	188,935	21,512	210,447
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	188,935	21,512	210,447
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-105,576</b>	<b>40,623</b>	<b>-64,953</b>
<b>Cabinet Office: Civil Superannuation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,961,000	100,000	10,061,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,961,000	100,000	10,061,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,002,500</b>	<b>150,000</b>	<b>1,152,500</b>
<b>Royal Mail Statutory Pension Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,279,000	-	1,279,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,279,000	-	1,279,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,692,000</b>	<b>70,000</b>	<b>1,762,000</b>

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

£'000

	<b>Current Plans 2023-24</b>	<b>Changes</b>	<b>Revised Plans 2023-24</b>
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	380,553,222	36,001,035	416,554,257
Capital	99,149,503	107,327	99,256,830
<b>Annually Managed Expenditure</b>			
Resource	306,130,219	-10,767,303	295,362,916
Capital	92,999,149	-11,144,316	81,854,833
<b>Total Net Budget</b>			
Resource	686,683,441	25,233,732	711,917,173
Capital	192,148,652	-11,036,989	181,111,663
<b>Total Non-Budget Expenditure</b>			
	93,780,528	4,364,745	98,145,273
<b>Total Net cash requirement</b>			
	819,720,786	10,948,554	830,669,340

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

<b>Departmental Expenditure Limit</b>			
Resource	401,026	21,500	422,526
Capital	150,892	-5,000	145,892
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	401,026	21,500	422,526
Capital	150,892	-5,000	145,892
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>			
	<b>492,433</b>	<b>-5,000</b>	<b>487,433</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Parliamentary Works Grant</b>			
<b>Departmental Expenditure Limit</b>			
Resource	85,500	-5,500	80,000
Capital	100	400	500
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	85,500	-5,500	80,000
Capital	100	400	500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>85,600</b>	<b>-5,100</b>	<b>80,500</b>
<b>National Audit Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	91,100	3,700	94,800
Capital	3,700	-500	3,200
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	91,100	3,700	94,800
Capital	3,700	-500	3,200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>91,234</b>	<b>3,200</b>	<b>94,434</b>
<b>Electoral Commission</b>			
<b>Departmental Expenditure Limit</b>			
Resource	28,755	1,914	30,669
Capital	2,005	-550	1,455
<b>Annually Managed Expenditure</b>			
Resource	50	-	50
Capital	100	-	100
<b>Total Net Budget</b>			
Resource	28,805	1,914	30,719
Capital	2,105	-550	1,555
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,133</b>	<b>2,064</b>	<b>31,197</b>
<b>Independent Parliamentary Standards Authority</b>			
<b>Departmental Expenditure Limit</b>			
Resource	250,389	-273	250,116
Capital	250	273	523
<b>Annually Managed Expenditure</b>			
Resource	150	-	150
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	250,539	-273	250,266
Capital	250	273	523
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>250,112</b>	<b>-</b>	<b>250,112</b>

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

	£'000		
	Current Plans 2023-24	Changes	Revised Plans 2023-24
<b>Local Government Boundary Commission for England</b>			
<b>Departmental Expenditure Limit</b>			
Resource	2,633	-	2,633
Capital	50	-	50
<b>Annually Managed Expenditure</b>			
Resource	10	-	10
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,643	-	2,643
Capital	50	-	50
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,599</b>	-	<b>2,599</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	859,403	21,341	880,744
Capital	156,997	-5,377	151,620
<b>Annually Managed Expenditure</b>			
Resource	210	-	210
Capital	100	-	100
<b>Total Net Budget</b>			
Resource	859,613	21,341	880,954
Capital	157,097	-5,377	151,720
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	951,111	-4,836	946,275
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	<b>381,412,625</b>	<b>36,022,376</b>	<b>417,435,001</b>
Capital	<b>99,306,500</b>	<b>101,950</b>	<b>99,408,450</b>
<b>Annually Managed Expenditure</b>			
Resource	<b>306,130,429</b>	<b>-10,767,303</b>	<b>295,363,126</b>
Capital	<b>92,999,249</b>	<b>-11,144,316</b>	<b>81,854,933</b>
<b>Total Net Budget</b>			
Resource	<b>687,543,054</b>	<b>25,255,073</b>	<b>712,798,127</b>
Capital	<b>192,305,749</b>	<b>-11,042,366</b>	<b>181,263,383</b>
<b>Total Non-Budget Expenditure</b>	<b>93,780,528</b>	<b>4,364,745</b>	<b>98,145,273</b>
<b>Total Net cash requirement</b>	<b>820,671,897</b>	<b>10,943,718</b>	<b>831,615,615</b>

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

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

**Table 3 Resource Departmental Expenditure Limits 2023-24**

Department †	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department of Health and Social Care	178,577,810	5,283,606	154,805,905	29,055,511	183,861,416
Department for Education ††	87,898,877	18,748,300	71,747,665	34,899,512	106,647,177
Home Office	14,607,973	4,956,526	19,564,499	-	19,564,499
National Crime Agency	633,600	41,312	674,912	-	674,912
Ministry of Justice	10,878,767	521,095	11,244,352	155,510	11,399,862
Crown Prosecution Service	773,584	45,726	819,310	-	819,310
Serious Fraud Office	58,299	34,253	92,552	-	92,552
HM Procurator General and Treasury	11,703	-905	10,798	-	10,798
Ministry of Defence	41,010,971	2,796,423	43,807,394	-	43,807,394
Security and Intelligence Agencies	3,518,390	-305	3,518,085	-	3,518,085
Foreign, Commonwealth and Development Office	8,177,984	3,831	7,747,815	434,000	8,181,815
Department for Levelling Up, Housing and Communities - Housing and Communities	3,038,529	431,561	3,462,390	7,700	3,470,090
Department for Levelling Up, Housing and Communities - Local Government	14,624,638	-23,151	14,601,487	-	14,601,487
Department for Culture, Media and Sport	1,685,570	90,059	1,775,629	-	1,775,629
Department for Science, Innovation and Technology	563,233	124,862	688,095	-	688,095
Department for Transport	17,041,727	3,320,864	20,347,544	15,047	20,362,591
Department for Energy Security and Net Zero	2,056,894	-308,518	2,798,310	-1,049,934	1,748,376
Department for Environment, Food and Rural Affairs	4,790,070	591,541	5,381,611	-	5,381,611
Department for Business and Trade	1,605,278	361,602	1,966,880	-	1,966,880
HM Land Registry	424,270	10,000	434,270	-	434,270
Department for Work and Pensions	9,024,099	138,770	8,838,249	324,620	9,162,869
HM Revenue and Customs	6,374,983	318,951	6,460,934	233,000	6,693,934
HM Treasury	353,748	41,161	392,199	2,710	394,909
Cabinet Office	949,832	145,272	1,095,104	-	1,095,104
Scotland Office and Office of the Advocate General	13,568	655	14,223	-	14,223
Wales Office	5,778	118	5,896	-	5,896
Northern Ireland Office	41,449	1,617	43,021	45	43,066
Scottish Government	28,403,566	466,221	-	28,869,787	28,869,787
Welsh Government	17,791,539	-141,435	-	17,650,104	17,650,104
Northern Ireland Executive	14,854,195	1,140,912	-	15,995,107	15,995,107
National Savings and Investments	250,753	-56,660	194,093	-	194,093
Charity Commission	31,304	950	32,254	-	32,254
Competition and Markets Authority	136,662	-5,000	131,662	-	131,662
The Statistics Board	348,452	23,519	371,971	-	371,971
Office for Standards in Education, Children's Services and Skills	155,778	-68	155,710	-	155,710
Office of Qualifications and Examinations Regulation	29,822	875	30,697	-	30,697
Food Standards Agency	115,569	1,337	116,906	-	116,906
The National Archives	46,822	2,800	49,622	-	49,622
United Kingdom Supreme Court	7,773	70	4,773	3,070	7,843
Government Actuary's Department	235	400	635	-	635
Office of Gas and Electricity Markets	24,123	14,260	38,383	-	38,383
Office of Rail and Road	1	1	2	-	2
Water Services Regulation Authority	160	1	161	-	161
Export Credits Guarantee Department	1	1	2	-	2

**Table 3 Resource Departmental Expenditure Limits 2023-24 (continued)**

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Office of the Parliamentary Commissioner for Administration and the Health Service	41,832	302	41,922	212	42,134
House of Lords	165,775	-4,713	161,062	-	161,062
House of Commons: Members	19,351	-	19,351	-	19,351
<b>Sub-total Central Government</b>	<b>471,165,337</b>	<b>39,118,999</b>	<b>383,688,335</b>	<b>126,596,001</b>	<b>510,284,336</b>
<b>Independent bodies †††</b>					
House of Commons: Administration	401,026	21,500	422,526	-	422,526
Parliamentary Works Grant	85,500	-5,500	80,000	-	80,000
National Audit Office	91,430	3,700	94,800	330	95,130
Electoral Commission	28,980	1,914	30,669	225	30,894
Independent Parliamentary Standards Authority	250,389	-273	250,116	-	250,116
Local Government Boundary Commission for England	2,633	-	2,633	-	2,633
<b>Sub-total independent bodies</b>	<b>859,958</b>	<b>21,341</b>	<b>880,744</b>	<b>555</b>	<b>881,299</b>
<b>Total</b>	<b>472,025,295</b>	<b>39,140,340</b>	<b>384,569,079</b>	<b>126,596,556</b>	<b>511,165,635</b>

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

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

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

**Table 4 Administration Budgets 2023-24**

Department	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department of Health and Social Care	2,816,645	302,112	3,118,757	-	3,118,757
Department for Education	561,150	1,516	562,666	-	562,666
Home Office	383,707	72,027	455,734	-	455,734
National Crime Agency	35,700	2,712	38,412	-	38,412
Ministry of Justice	531,793	14,789	546,582	-	546,582
Crown Prosecution Service	45,034	3,000	48,034	-	48,034
Serious Fraud Office	9,987	-	9,987	-	9,987
HM Procurator General and Treasury Solicitor	11,438	-905	10,533	-	10,533
Ministry of Defence	2,004,152	-1,881	2,002,271	-	2,002,271
Security and Intelligence Agencies	572,039	-22,700	549,339	-	549,339
Foreign, Commonwealth and Development Office	326,548	-287	326,261	-	326,261
Department for Levelling Up, Housing and Communities - Housing and Communities	336,725	1,236	337,961	-	337,961
Department for Culture, Media and Sport	215,225	-2,893	212,332	-	212,332
Department for Science, Innovation and Technology	184,602	79,836	264,438	-	264,438
Department for Transport	371,543	4,671	376,180	34	376,214
Department for Energy Security and Net Zero	383,590	36,699	420,289	-	420,289
Department for Environment, Food and Rural Affairs	1,003,984	80,939	1,084,923	-	1,084,923
Department for Business and Trade	393,489	119,579	513,068	-	513,068
Department for Work and Pensions	1,027,401	19,366	1,046,767	-	1,046,767
HM Revenue and Customs	1,100,471	447	1,047,918	53,000	1,100,918
HM Treasury	348,367	9,431	357,798	-	357,798
Cabinet Office	501,703	153,992	655,695	-	655,695
Scotland Office and Office of the Advocate General	12,995	815	13,810	-	13,810
Wales Office	5,642	193	5,835	-	5,835
Northern Ireland Office	22,003	328	22,331	-	22,331
National Savings and Investments	250,753	-56,660	194,093	-	194,093
Charity Commission	31,304	950	32,254	-	32,254
Competition and Markets Authority	32,655	-1,260	31,395	-	31,395
Office for Standards in Education, Children's Services and Skills	21,758	82	21,840	-	21,840
Office of Qualifications and Examinations Regulation	15,407	875	16,282	-	16,282
Food Standards Agency	115,569	1,337	116,906	-	116,906
The National Archives	10,786	2,400	13,186	-	13,186
United Kingdom Supreme Court	1,115	-	1,115	-	1,115
Government Actuary's Department	235	400	635	-	635
Office of Gas and Electricity Markets	9,107	26,745	35,852	-	35,852
Office of Rail and Road	1	1	2	-	2
Water Services Regulation Authority	160	1	161	-	161
Export Credits Guarantee Department	1	1	2	-	2
<b>Total</b>	<b>13,694,784</b>	<b>849,894</b>	<b>14,491,644</b>	<b>53,034</b>	<b>14,544,678</b>



**Table 5 Capital Departmental Expenditure Limits 2023-24**

	<b>£'000</b>				
	<b>Present Total</b>	<b>Changes</b>	<b>Revised</b>		<b>Revised Total</b>
			<b>of which Voted</b>	<b>of which Non-Voted</b>	
<b>Department †</b>					
Department of Health and Social Care	12,087,800	-1,098,955	10,988,845	-	10,988,845
Department for Education ††	7,037,910	-697,590	5,649,678	690,642	6,340,320
Home Office	931,299	468,474	1,399,773	-	1,399,773
National Crime Agency	105,871	34,197	140,068	-	140,068
Ministry of Justice	2,307,501	-789,007	1,518,494	-	1,518,494
Crown Prosecution Service	28,800	11,300	40,100	-	40,100
Serious Fraud Office	2,900	-	2,900	-	2,900
HM Procurator General and Treasury Solicitor	2,000	3,100	5,100	-	5,100
Ministry of Defence	18,337,938	858,788	19,196,726	-	19,196,726
Security and Intelligence Agencies	1,283,019	95,761	1,378,780	-	1,378,780
Foreign, Commonwealth and Development Office	3,640,820	-52,583	3,588,237	-	3,588,237
Department for Levelling Up, Housing and Communities - Housing and Communities	7,193,948	-69,853	7,124,095	-	7,124,095
Department for Culture, Media and Sport	662,345	-58,658	603,687	-	603,687
Department for Science, Innovation and Technology	13,081,468	-473,479	12,610,103	-2,114	12,607,989
Department for Transport	20,705,191	1,444,280	22,150,729	-1,258	22,149,471
Department for Energy Security and Net Zero	5,913,633	-4,066	5,909,567	-	5,909,567
Department for Environment, Food and Rural Affairs	2,823,109	-710,463	2,112,646	-	2,112,646
Department for Business and Trade	1,053,891	343,146	1,397,037	-	1,397,037
HM Land Registry	60,200	-10,000	50,200	-	50,200
Department for Work and Pensions	800,395	-109,387	640,634	50,374	691,008
HM Revenue and Customs	627,148	124,030	751,178	-	751,178
HM Treasury	8,092	-840	7,252	-	7,252
Cabinet Office	365,836	282,179	648,015	-	648,015
Scotland Office and Office of the Advocate General	450	-	450	-	450
Wales Office	30	-1,046	-1,016	-	-1,016
Northern Ireland Office	3,305	6,852	10,157	-	10,157
Scottish Government	5,950,088	435,392	-	6,385,480	6,385,480
Welsh Government	3,146,661	-27,437	-	3,119,224	3,119,224
Northern Ireland Executive	2,115,546	22,578	-	2,138,124	2,138,124
National Savings and Investments	9,460	56,556	66,016	-	66,016
Charity Commission	3,000	-750	2,250	-	2,250
Competition and Markets Authority	7,993	5,000	12,993	-	12,993
The Statistics Board	23,827	-	23,827	-	23,827
Office for Standards in Education, Children's Services and Skills	4,200	150	4,350	-	4,350
Office of Qualifications and Examinations Regulation	637	168	805	-	805
Food Standards Agency	14,130	-651	13,479	-	13,479
The National Archives	4,300	-735	3,565	-	3,565
United Kingdom Supreme Court	3,254	811	4,065	-	4,065
Government Actuary's Department	9,850	-	9,850	-	9,850
Office of Gas and Electricity Markets	2,500	260	2,760	-	2,760
Office of Rail and Road	720	900	1,620	-	1,620
Water Services Regulation Authority	860	76	936	-	936
Export Credits Guarantee Department	3,540	-1,200	2,340	-	2,340

**Table 5 Capital Departmental Expenditure Limits 2023-24 (continued)**

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	11,748	-	11,748	-	11,748
House of Lords	36,471	5,678	42,149	-	42,149
House of Commons: Members	-	-	-	-	-
<b>Sub-total Central Government</b>	<b>110,413,684</b>	<b>92,976</b>	<b>98,126,188</b>	<b>12,380,472</b>	<b>110,506,660</b>
<b>Independent bodies †††</b>					
House of Commons: Administration	150,892	-5,000	145,892	-	145,892
Parliamentary Works Grant	100	400	500	-	500
National Audit Office	3,700	-500	3,200	-	3,200
Electoral Commission	2,005	-550	1,455	-	1,455
Independent Parliamentary Standards Authority	250	273	523	-	523
Local Government Boundary Commission for England	50	-	50	-	50
<b>Sub-total independent bodies</b>	<b>156,997</b>	<b>-5,377</b>	<b>151,620</b>	<b>-</b>	<b>151,620</b>
<b>Total</b>	<b>110,570,681</b>	<b>87,599</b>	<b>98,277,808</b>	<b>12,380,472</b>	<b>110,658,280</b>

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

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

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

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
<b>Supply Estimates presented by HM Treasury</b>			
Department of Health and Social Care			
<b>Department Expenditure Limit</b>			
Resource	151,017,513	74,095,082	49.06%
Capital	12,087,800	3,477,849	28.77%
<b>Annually Managed Expenditure</b>			
Resource	10,880,000	6,117,321	56.23%
Capital	105,600	52,800	50.00%
<b>Total Net Budget</b>			
Resource	161,897,513	80,212,403	49.55%
Capital	12,193,400	3,530,649	28.96%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>169,253,661</b>	<b>75,498,022</b>	<b>44.61%</b>
Department for Education			
<b>Department Expenditure Limit</b>			
Resource	85,993,287	45,412,673	52.81%
Capital	7,037,910	3,007,125	42.73%
<b>Annually Managed Expenditure</b>			
Resource	-4,431,618	2,385,692	-53.83%
Capital	34,428,688	8,581,849	24.93%
<b>Total Net Budget</b>			
Resource	81,561,669	47,798,365	58.60%
Capital	41,466,598	11,588,974	27.95%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>110,017,577</b>	<b>53,250,366</b>	<b>48.40%</b>
Home Office			
<b>Department Expenditure Limit</b>			
Resource	14,607,973	11,185,561	76.57%
Capital	931,299	438,827	47.12%
<b>Annually Managed Expenditure</b>			
Resource	2,717,720	1,968,513	72.43%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,325,693	13,154,074	75.92%
Capital	931,299	438,827	47.12%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,600,000</b>	<b>13,403,657</b>	<b>72.06%</b>
National Crime Agency			
<b>Department Expenditure Limit</b>			
Resource	633,600	397,645	62.76%
Capital	105,871	52,938	50.00%
<b>Annually Managed Expenditure</b>			
Resource	50,000	25,176	50.35%
Capital	350	-	-
<b>Total Net Budget</b>			
Resource	683,600	422,821	61.85%
Capital	106,221	52,938	49.84%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>840,000</b>	<b>397,839</b>	<b>47.36%</b>

Table 6 Six months' forecast outturn by department 2023-24 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Justice			
<b>Department Expenditure Limit</b>			
Resource	10,725,504	5,485,516	51.14%
Capital	2,307,501	585,342	25.37%
<b>Annually Managed Expenditure</b>			
Resource	481,568	3,806	0.79%
Capital	23,303	-127	-0.55%
<b>Total Net Budget</b>			
Resource	11,207,072	5,489,322	48.98%
Capital	2,330,804	585,215	25.11%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>12,432,382</b>	<b>5,653,482</b>	<b>45.47%</b>
Crown Prosecution Service			
<b>Department Expenditure Limit</b>			
Resource	773,584	381,501	49.32%
Capital	28,800	10,346	35.92%
<b>Annually Managed Expenditure</b>			
Resource	5,950	-154	-2.59%
Capital	2,859	-	-
<b>Total Net Budget</b>			
Resource	779,534	381,347	48.92%
Capital	31,659	10,346	32.68%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>783,791</b>	<b>385,346</b>	<b>49.16%</b>
Serious Fraud Office			
<b>Department Expenditure Limit</b>			
Resource	58,299	32,183	55.20%
Capital	2,900	1,440	49.66%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	58,299	32,183	55.20%
Capital	2,900	1,440	49.66%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>58,474</b>	<b>31,868</b>	<b>54.50%</b>
HM Procurator General and Treasury Solicitor			
<b>Department Expenditure Limit</b>			
Resource	11,703	580	4.96%
Capital	2,000	-1,299	-64.95%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,703	580	4.96%
Capital	2,000	-1,299	-64.95%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,301</b>	<b>-2,168</b>	<b>-14.17%</b>

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

			£ '000
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Defence			
<b>Department Expenditure Limit</b>			
Resource	41,010,971	21,147,442	51.57%
Capital	18,337,938	7,536,402	41.10%
<b>Annually Managed Expenditure</b>			
Resource	1,928,087	192,866	10.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	42,939,058	21,340,308	49.70%
Capital	18,337,938	7,536,402	41.10%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>50,542,727</b>	<b>25,438,986</b>	<b>50.33%</b>
Security and Intelligence Agencies			
<b>Department Expenditure Limit</b>			
Resource	3,518,390	1,748,630	49.70%
Capital	1,283,019	521,645	40.66%
<b>Annually Managed Expenditure</b>			
Resource	38,277	1,838	4.80%
Capital	2,221	-	-
<b>Total Net Budget</b>			
Resource	3,556,667	1,750,468	49.22%
Capital	1,285,240	521,645	40.59%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,328,245</b>	<b>1,957,881</b>	<b>45.23%</b>
Foreign, Commonwealth and Development Office			
<b>Department Expenditure Limit</b>			
Resource	7,743,984	2,825,955	36.49%
Capital	3,640,820	1,122,445	30.83%
<b>Annually Managed Expenditure</b>			
Resource	418,768	49,565	11.84%
Capital	280,000	-	-
<b>Total Net Budget</b>			
Resource	8,162,752	2,875,520	35.23%
Capital	3,920,820	1,122,445	28.63%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,366,055</b>	<b>3,825,420</b>	<b>33.66%</b>

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Department for Levelling Up, Housing and Communities			
<b>Department Expenditure Limit - Housing and Communities</b>			
Resource	3,030,829	2,099,125	69.26%
Capital	7,193,948	3,158,449	43.90%
<b>Department Expenditure Limit - Local Government</b>			
Resource	14,624,638	7,391,502	50.54%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,875,251	8,864,957	44.60%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	37,530,718	18,355,584	48.91%
Capital	7,193,948	3,158,449	43.90%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,469,777</b>	<b>13,893,201</b>	<b>44.15%</b>
Department for Culture, Media and Sport			
<b>Department Expenditure Limit</b>			
Resource	1,685,570	772,393	45.82%
Capital	662,345	170,727	25.78%
<b>Annually Managed Expenditure</b>			
Resource	4,374,043	2,129,700	48.69%
Capital	1,209,267	504,636	41.73%
<b>Total Net Budget</b>			
Resource	6,059,613	2,902,093	47.89%
Capital	1,871,612	675,363	36.08%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,017,267</b>	<b>3,519,766</b>	<b>58.49%</b>
Department for Science, Innovation and Technology			
<b>Department Expenditure Limit</b>			
Resource	563,233	159,708	28.36%
Capital	13,082,582	4,750,725	36.31%
<b>Annually Managed Expenditure</b>			
Resource	11,025,853	64,204	0.58%
Capital	2,480,000	-677	-0.03%
<b>Total Net Budget</b>			
Resource	11,589,086	223,912	1.93%
Capital	15,562,582	4,750,048	30.52%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,497,582</b>	<b>4,847,365</b>	<b>29.38%</b>
Department for Transport			
<b>Department Expenditure Limit</b>			
Resource	17,026,697	8,313,531	48.83%
Capital	20,705,191	10,533,161	50.87%
<b>Annually Managed Expenditure</b>			
Resource	4,993,737	1,169,571	23.42%
Capital	82,986	-95,000	-114.48%
<b>Total Net Budget</b>			
Resource	22,020,434	9,483,102	43.07%
Capital	20,788,177	10,438,161	50.21%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>34,826,944</b>	<b>15,527,009</b>	<b>44.58%</b>

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Department for Energy Security and Net Zero			
<b>Department Expenditure Limit</b>			
Resource	3,066,194	1,463,429	47.73%
Capital	5,913,633	712,541	12.05%
<b>Annually Managed Expenditure</b>			
Resource	42,461,720	2,214,968	5.22%
Capital	118,099	-74	-0.06%
<b>Total Net Budget</b>			
Resource	45,527,914	3,678,397	8.08%
Capital	6,031,732	712,467	11.81%
<b>Non-Budget Expenditure</b>		-	-
<b>Net Cash Requirement</b>	<b>18,260,644</b>	<b>5,943,638</b>	<b>32.55%</b>
Department for Environment, Food and Rural Affairs			
<b>Department Expenditure Limit</b>			
Resource	4,790,070	2,508,552	52.37%
Capital	2,823,109	529,374	18.75%
<b>Annually Managed Expenditure</b>			
Resource	2,665,085	1,574,179	59.07%
Capital	110,355	5,300	4.80%
<b>Total Net Budget</b>			
Resource	7,455,155	4,082,731	54.76%
Capital	2,933,464	534,674	18.23%
<b>Non-Budget Expenditure</b>	10,000	163	1.63%
<b>Net Cash Requirement</b>	<b>7,991,237</b>	<b>2,867,926</b>	<b>35.89%</b>
Department for Business and Trade			
<b>Department Expenditure Limit</b>			
Resource	1,605,278	746,698	46.52%
Capital	1,053,891	602,465	57.17%
<b>Annually Managed Expenditure</b>			
Resource	97,223	31,737	32.64%
Capital	1,707,150	257,117	15.06%
<b>Total Net Budget</b>			
Resource	1,702,501	778,435	45.72%
Capital	2,761,041	859,582	31.13%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,292,494</b>	<b>1,513,974</b>	<b>35.27%</b>
HM Land Registry			
<b>Department Expenditure Limit</b>			
Resource	424,270	215,052	50.69%
Capital	60,200	22,858	37.97%
<b>Annually Managed Expenditure</b>			
Resource	19,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	443,270	215,052	48.51%
Capital	60,200	22,858	37.97%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>484,470</b>	<b>225,587</b>	<b>46.56%</b>

Table 6 Six months' forecast outturn by department 2023-24 (voted)

			£ '000
	Present Plans	Provisional Outturn	Per cent Plans
Department for Work and Pensions			
<b>Department Expenditure Limit</b>			
Resource	8,766,394	3,934,137	44.88%
Capital	747,395	174,328	23.32%
<b>Annually Managed Expenditure</b>			
Resource	130,590,997	63,833,452	48.88%
Capital	333,030	53,243	15.99%
<b>Total Net Budget</b>			
Resource	139,357,391	67,767,589	48.63%
Capital	1,080,425	227,571	21.06%
<b>Non-Budget Expenditure</b>	4,733,219	-	-
<b>Net Cash Requirement</b>	<b>145,288,956</b>	<b>67,539,686</b>	<b>46.49%</b>
HM Revenue and Customs			
<b>Department Expenditure Limit</b>			
Resource	6,141,983	3,022,776	49.21%
Capital	627,148	337,995	53.89%
<b>Annually Managed Expenditure</b>			
Resource	14,365,675	7,131,586	49.64%
Capital	109	1	0.92%
<b>Total Net Budget</b>			
Resource	20,507,658	10,154,362	49.51%
Capital	627,257	337,996	53.88%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,538,784</b>	<b>10,253,392</b>	<b>49.92%</b>
HM Treasury			
<b>Department Expenditure Limit</b>			
Resource	351,430	170,057	48.39%
Capital	8,092	3,675	45.42%
<b>Annually Managed Expenditure</b>			
Resource	15,919,326	44,393,943	278.87%
Capital	50,077,415	23,035,248	46.00%
<b>Total Net Budget</b>			
Resource	16,270,756	44,564,000	273.89%
Capital	50,085,507	23,038,923	46.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>57,574,861</b>	<b>27,407,361</b>	<b>47.60%</b>
Cabinet Office			
<b>Department Expenditure Limit</b>			
Resource	949,832	465,105	48.97%
Capital	365,836	131,350	35.90%
<b>Annually Managed Expenditure</b>			
Resource	270,468	36,618	13.54%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,220,300	501,723	41.11%
Capital	365,836	131,350	35.90%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,477,078</b>	<b>546,578</b>	<b>37.00%</b>



**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Scotland Office and Office of the Advocate General			
<b>Department Expenditure Limit</b>			
Resource	13,568	5,464	40.27%
Capital	450	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,568	5,464	40.27%
Capital	450	-	-
<b>Non-Budget Expenditure</b>	<b>45,252,526</b>	<b>23,727,675</b>	<b>52.43%</b>
<b>Net Cash Requirement</b>	<b>45,266,317</b>	<b>23,733,139</b>	<b>52.43%</b>
Wales Office			
<b>Department Expenditure Limit</b>			
Resource	5,778	2,205	38.16%
Capital	30	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,778	2,205	38.16%
Capital	30	-	-
<b>Non-Budget Expenditure</b>	<b>21,424,831</b>	<b>10,784,679</b>	<b>50.34%</b>
<b>Net Cash Requirement</b>	<b>21,430,502</b>	<b>10,786,784</b>	<b>50.33%</b>
Northern Ireland Office			
<b>Department Expenditure Limit</b>			
Resource	41,449	19,838	47.86%
Capital	3,305	1,666	50.41%
<b>Annually Managed Expenditure</b>			
Resource	1	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	41,450	19,838	47.86%
Capital	3,305	1,666	50.41%
<b>Non-Budget Expenditure</b>	<b>22,359,952</b>	<b>10,194,876</b>	<b>45.59%</b>
<b>Net Cash Requirement</b>	<b>22,715,671</b>	<b>10,214,490</b>	<b>44.97%</b>
National Savings and Investments			
<b>Department Expenditure Limit</b>			
Resource	250,753	82,757	33.00%
Capital	9,460	959	10.14%
<b>Annually Managed Expenditure</b>			
Resource	700	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	251,453	82,757	32.91%
Capital	9,460	959	10.14%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>259,917</b>	<b>83,116</b>	<b>31.98%</b>

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Charity Commission			
<b>Department Expenditure Limit</b>			
Resource	31,304	16,317	52.12%
Capital	3,000	1,410	47.00%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	31,304	16,317	52.12%
Capital	3,000	1,410	47.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,987</b>	<b>15,807</b>	<b>49.42%</b>
Competition and Markets Authority			
<b>Department Expenditure Limit</b>			
Resource	136,662	55,896	40.90%
Capital	7,993	1,585	19.83%
<b>Annually Managed Expenditure</b>			
Resource	15,000	-	-
Capital	1,000	-	-
<b>Total Net Budget</b>			
Resource	151,662	55,896	36.86%
Capital	8,993	1,585	17.62%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>136,242</b>	<b>51,996</b>	<b>38.16%</b>
The Statistics Board			
<b>Department Expenditure Limit</b>			
Resource	348,452	195,945	56.23%
Capital	23,827	3,307	13.88%
<b>Annually Managed Expenditure</b>			
Resource	-2,000	-1,991	99.55%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	346,452	193,954	55.98%
Capital	23,827	3,307	13.88%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>353,762</b>	<b>192,959</b>	<b>54.54%</b>
Office for Standards in Education, Children's Services and Skills			
<b>Department Expenditure Limit</b>			
Resource	155,778	79,528	51.05%
Capital	4,200	2,100	50.00%
<b>Annually Managed Expenditure</b>			
Resource	-18	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	155,760	79,528	51.06%
Capital	4,200	2,100	50.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>153,879</b>	<b>79,584</b>	<b>51.72%</b>

Table 6 Six months' forecast outturn by department 2023-24 (voted)

			£ '000
	Present Plans	Provisional Outturn	Per cent Plans
Office for Qualifications and Examination Regulation			
<b>Department Expenditure Limit</b>			
Resource	29,822	15,092	50.61%
Capital	637	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,822	15,092	50.61%
Capital	637	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,751</b>	<b>14,879</b>	<b>50.01%</b>
Food Standards Agency			
<b>Department Expenditure Limit</b>			
Resource	115,569	55,868	48.34%
Capital	14,130	5,301	37.52%
<b>Annually Managed Expenditure</b>			
Resource	9,603	-380	-3.96%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	125,172	55,488	44.33%
Capital	14,130	5,301	37.52%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>124,347</b>	<b>58,728</b>	<b>47.23%</b>
The National Archives			
<b>Department Expenditure Limit</b>			
Resource	46,822	21,601	46.13%
Capital	4,300	1,003	23.33%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,822	21,601	46.13%
Capital	4,300	1,003	23.33%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>43,801</b>	<b>22,604</b>	<b>51.61%</b>
United Kingdom Supreme Court			
<b>Department Expenditure Limit</b>			
Resource	4,773	859	18.00%
Capital	3,254	1,107	34.02%
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,773	859	14.88%
Capital	3,254	1,107	34.02%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,577</b>	<b>1,345</b>	<b>20.45%</b>

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

			£ '000
	Present Plans	Provisional Outturn	Per cent Plans
Government Actuary's Department			
<b>Department Expenditure Limit</b>			
Resource	235	521	221.70%
Capital	9,850	4,711	47.83%
<b>Annually Managed Expenditure</b>			
Resource	30	-1,310	-4,366.67%
Capital	370	318	85.95%
<b>Total Net Budget</b>			
Resource	265	-789	-297.74%
Capital	10,220	5,029	49.21%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>8,503</b>	<b>4,686</b>	<b>55.11%</b>
Office of Gas and Electricity Markets			
<b>Department Expenditure Limit</b>			
Resource	24,123	12,345	51.17%
Capital	2,500	475	18.99%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,123	12,345	51.17%
Capital	2,500	475	18.99%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>41,857</b>	<b>8,170</b>	<b>19.52%</b>
Office of Rail and Road			
<b>Department Expenditure Limit</b>			
Resource	1	5,202	520,200.00%
Capital	720	32	4.44%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1	5,202	520,200.00%
Capital	720	32	4.44%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>4,339</b>	<b>216.95%</b>
Water Services Regulation Authority			
<b>Department Expenditure Limit</b>			
Resource	160	-19,916	-12,447.50%
Capital	860	-2	-0.23%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	160	-19,916	-12,447.50%
Capital	860	-2	-0.23%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,020</b>	<b>-20,543</b>	<b>-186.42%</b>

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Export Credits Guarantee Department			
<b>Department Expenditure Limit</b>			
Resource	1	1	100.00%
Capital	3,540	657	18.56%
<b>Annually Managed Expenditure</b>			
Resource	1,633,343	-76,697	-4.70%
Capital	2,035,967	66,959	3.29%
<b>Total Net Budget</b>	0		
Resource	1,633,344	-76,696	-4.70%
Capital	2,039,507	67,616	3.32%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,672,890</b>	<b>-5,800</b>	<b>-0.22%</b>

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

<b>Department Expenditure Limit</b>			
Resource	41,620	20,768	49.90%
Capital	11,748	987	8.40%
<b>Annually Managed Expenditure</b>			
Resource	783	390	49.81%
Capital	380	1,815	477.63%
<b>Total Net Budget</b>			
Resource	42,403	21,158	49.90%
Capital	12,128	2,802	23.10%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>42,665</b>	<b>21,893</b>	<b>51.31%</b>

House of Lords

<b>Department Expenditure Limit</b>			
Resource	165,775	77,013	46.46%
Capital	36,471	23,515	64.48%
<b>Annually Managed Expenditure</b>			
Resource	1	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	165,776	77,013	46.46%
Capital	36,471	23,515	64.48%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>184,517</b>	<b>94,267</b>	<b>51.09%</b>

House of Commons: Members

<b>Department Expenditure Limit</b>			
Resource	19,351	8,750	45.22%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,351	8,750	45.22%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,330</b>	<b>8,750</b>	<b>45.27%</b>

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Crown Estate Office			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,366	1,181	49.92%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,366	1,181	49.92%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>1,181</b>	<b>50.11%</b>
Armed Forces Pension and Compensation Schemes			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,077,658	2,520,823	49.65%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,077,658	2,520,823	49.65%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,021,967</b>	<b>798,252</b>	<b>39.48%</b>
Foreign, Commonwealth and Development Office: Overseas Superannuation			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,000	9,650	37.12%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,000	9,650	37.12%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>42,000</b>	<b>19,738</b>	<b>47.00%</b>
National Health Service Pension Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	17,964,134	9,004,563	50.13%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,964,134	9,004,563	50.13%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-4,073,888</b>	<b>-2,155,874</b>	<b>52.92%</b>

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Teachers' Pensions Scheme (England and Wales)			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,978,953	5,491,948	50.02%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,978,953	5,491,948	50.02%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,388,184</b>	<b>1,315,840</b>	<b>55.10%</b>
UK Atomic Energy Authority Pension Schemes			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	246,600	-30,059	-12.19%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	246,600	-30,059	-12.19%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>257,400</b>	<b>121,327</b>	<b>47.14%</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	188,935	94,468	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	188,935	94,468	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-105,576</b>	<b>-52,788</b>	<b>50.00%</b>
Cabinet Office: Civil Superannuation			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,961,000	5,457,876	54.79%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,961,000	5,457,876	54.79%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,002,500</b>	<b>1,036,351</b>	<b>103.38%</b>

## Supplementary Estimates, 2023-24

**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Royal Mail Statutory Pension Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,279,000	438,498	34.28%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,279,000	438,498	34.28%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,692,000</b>	<b>827,997</b>	<b>48.94%</b>
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Department Expenditure Limit</b>			
Resource	<b>380,553,222</b>	<b>194,630,887</b>	<b>51.14%</b>
Capital	<b>99,149,503</b>	<b>37,929,521</b>	<b>38.25%</b>
<b>Annually Managed Expenditure</b>			
Resource	<b>306,130,219</b>	<b>165,098,497</b>	<b>53.93%</b>
Capital	<b>92,999,149</b>	<b>32,463,408</b>	<b>34.91%</b>
<b>Total Net Budget</b>			
Resource	<b>686,683,441</b>	<b>359,290,887</b>	<b>52.32%</b>
Capital	<b>192,148,652</b>	<b>70,392,928</b>	<b>36.63%</b>
<b>Non-Budget Expenditure</b>	<b>93,780,528</b>	<b>44,707,393</b>	<b>47.67%</b>
<b>Net Cash Requirement</b>	<b>819,720,786</b>	<b>381,209,398</b>	<b>46.50%</b>
<b>Supply Estimates presented elsewhere</b>			
House of Commons: Administration			
<b>Department Expenditure Limit</b>			
Resource	401,026	165,505	41.27%
Capital	150,892	66,448	44.04%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	401,026	165,505	41.27%
Capital	150,892	66,448	44.04%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>492,433</b>	<b>228,766</b>	<b>46.46%</b>
Parliamentary Works Grant			
<b>Department Expenditure Limit</b>			
Resource	85,500	42,750	50.00%
Capital	100	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	85,500	42,750	50.00%
Capital	100	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>85,600</b>	<b>42,750</b>	<b>49.94%</b>
National Audit Office			
<b>Department Expenditure Limit</b>			
Resource	91,100	46,083	50.59%
Capital	3,700	1,105	29.86%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	91,100	46,083	50.59%
Capital	3,700	1,105	29.86%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>91,234</b>	<b>45,290</b>	<b>49.64%</b>



**Table 6 Six months' forecast outturn by department 2023-24 (voted)**

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Electoral Commission			
<b>Department Expenditure Limit</b>			
Resource	28,755	10,051	34.95%
Capital	2,005	286	14.26%
<b>Annually Managed Expenditure</b>			
Resource	50	-	-
Capital	100	-	-
<b>Total Net Budget</b>			
Resource	28,805	10,051	34.89%
Capital	2,105	286	13.59%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,133</b>	<b>9,773</b>	<b>33.55%</b>
Independent Parliamentary Standards Authority			
<b>Department Expenditure Limit</b>			
Resource	250,389	120,048	47.94%
Capital	250	87	34.61%
<b>Annually Managed Expenditure</b>			
Resource	150	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	250,539	120,048	47.92%
Capital	250	87	34.61%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>250,112</b>	<b>119,639</b>	<b>47.83%</b>
Local Government Boundary Commission for England			
<b>Department Expenditure Limit</b>			
Resource	2,633	1,251	47.51%
Capital	50	22	44.00%
<b>Annually Managed Expenditure</b>			
Resource	10	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,643	1,251	47.33%
Capital	50	22	44.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,599</b>	<b>1,174</b>	<b>45.17%</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Department Expenditure Limit</b>			
Resource	859,403	385,688	44.88%
Capital	156,997	67,948	43.28%
<b>Annually Managed Expenditure</b>			
Resource	210	-	0.00%
Capital	100	-	-
<b>Total Net Budget</b>			
Resource	859,613	385,688	44.87%
Capital	157,097	67,948	43.25%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>951,111</b>	<b>447,392</b>	<b>47.04%</b>
<b>Grand Total</b>			
<b>Department Expenditure Limit</b>			
Resource	381,412,625	195,016,576	51.13%
Capital	99,306,500	37,997,468	38.26%
<b>Annually Managed Expenditure</b>			
Resource	306,130,429	165,098,497	53.93%
Capital	92,999,249	32,463,408	34.91%
<b>Total Net Budget</b>			
Resource	687,543,054	359,676,575	52.31%
Capital	192,305,749	70,460,876	36.64%
<b>Non-Budget Expenditure</b>	<b>93,780,528</b>	<b>44,707,393</b>	<b>47.67%</b>
<b>Net Cash Requirement</b>	<b>820,671,897</b>	<b>381,656,790</b>	<b>46.51%</b>

## Department of Health and Social Care

### INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>£</b>			
<b>Budget Cover Transfers</b>			
(Section A) transfer from Home Office for Asylum Healthcare Payments	3,208,000		
(Section A) transfer from Department for Education for Shared Outcomes Fund: Partnership for Inclusion of Neurodiversity in Schools	2,582,000		
(Section A) transfer from Home Office for Immigration Removal Centres optimisation	500,000		
(Section A) transfer from Ministry of Justice for Naloxone Project in Prisons	290,000		
(Section A) transfer from Ministry of Justice for OPD Pathway in Prisons	195,000		
(Section A) transfer to Ministry of Justice for upgrade of Dental Suites in Prisons		-400,000	
(Section A) transfer to Ministry of Justice for OPD Pathway in Prisons		-738,000	
(Section C) transfer from Home Office for Immigration Health Surcharge	529,568,000		
(Section C) transfer from Department for Levelling Up, Housing and Communities for Homelessness and Rough Sleeping	44,415,000		
(Section C) transfer from Department for Education for School Fruit and Vegetable Scheme	15,190,000		
(Section C) transfer from Department for Work and Pensions for Employment Advisors in Talking Therapies	10,285,000		
(Section C) transfer from Department for Work and Pensions for Workwell	3,500,000		
(Section C) transfer from Department for Work and Pensions for Individual Placement & Support – Drugs and Alcohol	3,050,000		
(Section C) transfer from Department for Work and Pensions for Individual Placement & Support	1,670,000		
(Section C) transfer from Department for Work and Pensions for Occupational Health	1,000,000		
(Section C) transfer from Government Equalities Office for Northern Ireland Abortion Services	550,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) transfer from Department for Work and Pensions for Musculo-Skeletal Health	500,000		
(Section C) transfer from Department for Education for Campaign Funding	200,000		
(Section C) transfer from Department for Work and Pensions for Fit Note	150,000		
(Section C) transfer from Cabinet Office for National Cyber Programme: Cyber Resilience	116,000		
(Section C) transfer from Department for Education for Shared Outcomes Fund: Data Improvement	104,000		
(Section C) transfer from Cabinet Office for GovAssure Independent Assurance Review	50,000		
(Section C) transfer from Department for Education for Shared Outcomes Fund: Partnership for Inclusion of Neurodiversity in Schools	19,000		
(Section C) transfer to Ministry of Justice for JIT - NHS Employer Discrimination		-67,000	
(Section C) transfer to Cabinet Office for IBI Response Team		-221,000	
(Section C) transfer to Department for Work and Pensions for Occupational Health - Subsidies and Discovery		-1,012,000	
(Section C) transfer to Home Office for Fast and free DBS check		-1,023,000	
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for HIV infected blood payments, excluded from devolution		-1,469,000	
(Section C) transfer to Scotland and Wales Devolved Administrations for Infected Blood Interim Compensation Payments		-2,100,000	
(Section C) transfer to HM Treasury		-6,482,000	
(Section E) transfer from Foreign, Commonwealth and Development Office for Conflict, Stability & Security Fund (CSSF)	520,000		
(Section E) transfer from Department for Environment, Food and Rural Affairs for Shared Outcomes Fund: Coastal Health Livelihoods & Environment	120,000		
(Section E) transfer to Food Standards Agency for Shared Outcomes Fund: Path-Safe underspend return		-33,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for Test and Trace		-161,558,000	
<b>Budget Neutral Changes</b>			
(Section A) inter group redistribution		-1,141,119,000	
(Section B) inter group redistribution	2,420,906,000		
(Section C) inter group redistribution		-3,086,792,000	
(Section D) inter group redistribution		-61,000,000	
(Section E) inter group redistribution	191,569,000		
(Section F) inter group redistribution	175,395,000		
(Section G) inter group redistribution	14,892,000		
(Section H) inter group redistribution		-9,065,000	
<b>Budget Regime Changes</b>			
(Section A) transfer from Capital to Resource for NHS pay, industrial action and NHS Technology	386,700,000		
(Section C) transfer from Capital to Resource for NHS pay, industrial action and NHS Technology - subsequently redistributed to the NHS	390,000,000		
(Section C) transfer from Capital to Resource for the New Hospitals Programme.	115,200,000		
(Section C) transfer from Capital to Resource for UKHSA Test and Trace	16,800,000		
(Section C) surrender for Official Development Assistance: Fleming Fund		-1,000,000	
(Section C) transfer from Resource to Capital for COVID-19 vaccine deployment		-2,000,000	
(Section C) Resource surrender		-84,000,000	
<b>Cash Management Adjustments</b>			
(Section C) Cash Management Scheme charge		-721,000	
<b>Reserve Claims</b>			
(Section A) reserve funding for NHS pay and NHS industrial action costs	2,588,412,000		
(Section A) reserve funding for NHS Winter	200,000,000		
(Section C) other reserve funding, mainly covering Immigration Health Surcharge and IFRS16	568,545,000		
(Section C) reserve funding for depreciation/ impairments	300,000,000		
(Section C) reserve funding for COVID-19 Medicines & Antivirals	168,370,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) reserve funding for COVID-19 Vaccine procurement and supply	192,621,000		
(Section E) reserve funding for Shared Outcomes Fund: National Bio-surveillance Network	2,000,000		
<b>Total change in Resource DEL (voted)</b>	<b>8,349,192,000</b>	<b>-4,560,800,000</b>	<b>3,788,392,000</b>
<b>Budget Neutral Changes</b>			
(Section I) transfer from voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs	1,495,214,000		
<b>Total change in Resource DEL (non-voted)</b>	<b>1,495,214,000</b>		<b>1,495,214,000</b>
<b>AME Expenditure Changes</b>			
(Section J) decrease to reflect the latest estimate of provisions and impairments expenditure		-100,000,000	
(Section L) decrease to reflect the latest estimate of provisions and impairments expenditure		-542,838,000	
(Section M) increase to reflect the latest estimate of provisions and impairments expenditure	728,000		
(Section N) decrease to reflect the latest estimate of provisions and impairments expenditure		-12,433,806,000	
(Section O) increase to reflect the latest estimate of provisions and impairments expenditure	44,000		
(Section P) decrease to reflect the latest estimate of provisions and impairments expenditure		-75,753,000	
<b>Total change in Resource AME (voted)</b>	<b>772,000</b>	<b>-13,152,397,000</b>	<b>-13,151,625,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section B) transfer from Department for Energy Security and Net Zero for LED lighting in NHS Trusts - Public Sector Decarbonisation Scheme (PSDS)	20,000,000		
(Section B) transfer from Department for Levelling Up, Housing & Communities for Overage - Gloucester Centre, Peterborough	325,000		
(Section C) transfer from Department for Science, Innovation and Technology for Research & Development Data	10,000,000		
(Section C) transfer from Department for Science, Innovation and Technology for Academic Health Science Network	4,900,000		
(Section C) transfer from the Scottish Government, contribution to the Ambulance Radio Programme	585,000		
(Section C) transfer from Department for Levelling Up, Housing & Communities for Rough Sleeping Drug & Alcohol Treatment Grant	500,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) transfer from Department for Science, Innovation and Technology for Metagenomic Network	392,000		
(Section C) transfer from Department for Education for the School Fruit & Vegetable Scheme	150,000		
(Section E) transfer to Food Standards Agency for Shared Outcomes Fund: Path-Safe		-39,000	
<b>Budget Exchange (BX)</b>			
(Section B) Capital budget exchange		-50,000,000	
<b>Budget Neutral Changes</b>			
(Section A) inter group redistribution		-830,000	
(Section B) inter group redistribution	3,796,000		
(Section C) inter group redistribution	21,896,000		
(Section E) inter group redistribution		-24,216,000	
(Section F) inter group redistribution		-6,000,000	
(Section G) inter group redistribution		-1,344,000	
(Section H) inter group redistribution	6,698,000		
<b>Budget Regime Changes</b>			
(Section A) Capital surrender		-10,000,000	
(Section B) Capital surrender		-6,000,000	
(Section B) transfer from Capital to Resource for NHS pay and industrial action costs.		-224,000,000	
(Section B) transfer from Capital to Resource for the New Hospitals Programme.		-115,200,000	
(Section C) transfer for Official Development Assistance underspends returned to HM Treasury		-2,800,000	
(Section C) Capital surrender		-75,000,000	
(Section C) transfer from Capital to Resource for NHS Pay, Industrial Action and NHS Technology - subsequently redistributed to the NHS		-552,700,000	
(Section E) transfer from Resource to Capital for COVID-19 vaccine deployment	2,000,000		
(Section E) transfer from Capital to Resource for UKHSA Test and Trace.		-16,800,000	
(Section E) Capital surrender - COVID-19 Vaccines pre-payments		-85,268,000	
<b>Total change in Capital DEL (voted)</b>	<b>71,242,000</b>	<b>-1,170,197,000</b>	<b>-1,098,955,000</b>

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>AME Expenditure Changes</b>			
(Section L) AME expenditure change	1,000		
<b>Budget Neutral Changes</b>			
(Section J) inter group redistribution	13,378,000		
(Section K) inter group redistribution		-13,378,000	
<b>Total change in Capital AME (voted)</b>	<b>13,379,000</b>	<b>-13,378,000</b>	<b>1,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above		-4,984,091,000	
<b>Total change in Net Cash Requirement</b>		<b>-4,984,091,000</b>	<b>-4,984,091,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	3,788,392,000	1,495,214,000	5,283,606,000	
Capital	-1,098,955,000	-	-1,098,955,000	
<b>Annually Managed Expenditure</b>				
Resource	-13,151,625,000	-	-13,151,625,000	
Capital	1,000	-	1,000	
<b>Total Net Budget</b>				
Resource	-9,363,233,000	1,495,214,000	-7,868,019,000	
Capital	-1,098,954,000	-	-1,098,954,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>-4,984,091,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Department of Health and Social Care on:

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

Revenue (administration and programme) and capital expenditure of the Department of Health and Social Care and other designated bodies, including 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 for including NHS treatment and general ophthalmic services. Payments from manufacturers or suppliers of medicinal products to control the cost of health service medicines and purchasing and supply agency arrangements.

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

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

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

Income secured by counter fraud services from all sources.

Administration income from seconded officers, cost of legal proceedings, staff telephone calls, European fast stream programme. Recoveries and income from other government departments, recoveries and income from ALBs (including capital and grants), special health authorities and NHS bodies. Selling services into wider markets and open government, payment by commercial tenants in DHSC buildings and compensation income.

Licence fees and royalties, sales of publications, contributions by members of the public, insurance claims and social exclusion programmes. Other European Economic Area countries for NHS treatment of their residents. Income collected for the immigration health surcharge. Sales of subsidised dried milk. Income from the European Union.

Contributions from the mobile phone industry, charitable contributions, refunds from voluntary organisations. Contributions to local authority grant schemes. Contributions and refunds towards communication campaigns contracts. Penalty charges, interest and dividends on trading fund loans. Income collected on behalf of health innovation and education clusters.

**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 Department of Health and Social Care 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.

Governmental response to the coronavirus Covid-19 pandemic.

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

**PART II: CHANGES PROPOSED**

	Net Resources												Net Capital											
	Present						Changes						Present			Changes			Revised					
	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	21	22	23	
<b>Departmental Expenditure Limit (DEL)</b>																								
<b>Voted expenditure</b>																								
A NHS England (net)	2,000,906	27,682,149	76	2,039,555	2,000,982	29,721,704																		
B NHS Providers (net)	-	108,811,192	-	2,420,905	-	111,232,097																		
C DHSC Programme and Admin expenditure	578,434	3,315,365	148,980	-1,166,585	727,414	2,148,780																		
D Local Authorities (Public Health)	-	3,370,210	-	-61,000	-	3,309,210																		
E Executive Agencies	27,826	1,982,540	154,161	71,078	181,987	2,053,618																		
F Special Health Authorities expenditure	118,092	2,874,204	-1,495	176,890	116,597	3,051,094																		
G Non-Departmental Public Bodies (net)	90,387	17,934	390	14,502	90,777	32,436																		
H Arm's Length and Other Bodies (net)	1,000	147,274	-	-9,065	1,000	138,209																		
<b>Total voted DEL</b>	<b>2,816,645</b>	<b>148,200,868</b>	<b>302,112</b>	<b>3,486,280</b>	<b>3,118,757</b>	<b>151,687,148</b>																		
<b>Non-voted expenditure</b>																								
I NHS England financed from NI Conts	-	27,560,297	-	1,495,214	-	29,055,511																		
<b>Total non-voted DEL</b>	<b>-</b>	<b>27,560,297</b>	<b>-</b>	<b>1,495,214</b>	<b>-</b>	<b>29,055,511</b>																		
<b>Total DEL</b>	<b>302,112</b>	<b>4,981,494</b>																						
<b>Annually Managed Expenditure (AME)</b>																								
<b>Voted expenditure</b>																								
J NHS England (net)	-	250,000	-	-100,000	-	150,000																		
K NHS Providers (net)	-	2,000,000	-	-	-	2,000,000																		
L DHSC Programme and Admin expenditure	-	645,000	-	-542,838	-	102,162																		
M Executive Agencies	-	-	-	728	-	728																		
N Special Health Authorities expenditure	-	7,882,000	-	-12,433,806	-	-4,551,806																		
O Non-Departmental Public Bodies (net)	-	2,000	-	44	-	2,044																		
P Arm's Length and Other Bodies (net)	-	101,000	-	-75,753	-	25,247																		
<b>Total voted AME</b>	<b>-</b>	<b>10,880,000</b>	<b>-</b>	<b>-13,151,625</b>	<b>-</b>	<b>-2,271,625</b>																		
<b>Total AME</b>	<b>302,112</b>	<b>-9,665,345</b>	<b>302,112</b>	<b>-13,151,625</b>	<b>-</b>	<b>-1,495,214</b>																		
<b>Voted expenditure</b>																								
<b>Non-voted expenditure</b>																								
<b>Total for Estimate</b>	<b>302,112</b>	<b>-8,170,131</b>	<b>302,112</b>	<b>-8,170,131</b>	<b>-</b>	<b>-1,495,214</b>																		

**PART II: CHANGES PROPOSED**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	169,253,661	-4,984,091	164,269,570

## 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	
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A NHS England (net)	2,000,982	-	2,000,982	29,721,704	-	29,721,704	31,722,686	433,307	-	433,307
B NHS Providers (net)	-	-	-	111,232,097	-	111,232,097	111,232,097	7,926,847	-	7,926,847
C DHSC Programme and Admin expenditure	747,414	-20,000	727,414	3,968,780	-1,820,000	2,148,780	2,876,194	2,398,983	-150,000	2,248,983
D Local Authorities (Public Health)	-	-	-	3,309,210	-	3,309,210	3,309,210	-	-	-
E Executive Agencies	188,053	-6,066	181,987	2,353,618	-300,000	2,053,618	2,235,605	32,277	-	32,277
F Special Health Authorities expenditure	195,611	-79,014	116,597	3,150,650	-99,556	3,051,094	3,167,691	34,312	-	34,312
G Non-Departmental Public Bodies (net)	90,777	-	90,777	32,436	-	32,436	123,213	18,920	-	18,920
H Arm's Length and Other Bodies (net)	1,000	-	1,000	138,209	-	138,209	139,209	294,199	-	294,199
<b>Total voted DEL</b>	<b>3,223,837</b>	<b>-105,080</b>	<b>3,118,757</b>	<b>153,906,704</b>	<b>-2,219,556</b>	<b>151,687,148</b>	<b>154,805,905</b>	<b>11,138,845</b>	<b>-150,000</b>	<b>10,988,845</b>
<b>Non-voted expenditure</b>										
I NHS England financed from NI Conts	-	-	-	29,055,511	-	29,055,511	29,055,511	-	-	-
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,055,511</b>	<b>-</b>	<b>29,055,511</b>	<b>29,055,511</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total DEL</b>	<b>3,223,837</b>	<b>-105,080</b>	<b>3,118,757</b>	<b>182,962,215</b>	<b>-2,219,556</b>	<b>180,742,659</b>	<b>183,861,416</b>	<b>11,138,845</b>	<b>-150,000</b>	<b>10,988,845</b>
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
J NHS England (net)	-	-	-	150,000	-	150,000	150,000	13,378	-	13,378
K NHS Providers (net)	-	-	-	2,000,000	-	2,000,000	2,000,000	-	-	-
L DHSC Programme and Admin expenditure	-	-	-	102,162	-	102,162	102,162	92,223	-	92,223
M Executive Agencies	-	-	-	728	-	728	728	-	-	-
N Special Health Authorities expenditure	-	-	-	-4,551,806	-	-4,551,806	-4,551,806	-	-	-
O Non-Departmental Public Bodies (net)	-	-	-	2,044	-	2,044	2,044	-	-	-
P Arm's Length and Other Bodies (net)	-	-	-	25,247	-	25,247	25,247	-	-	-
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-2,271,625</b>	<b>-</b>	<b>-2,271,625</b>	<b>-2,271,625</b>	<b>105,601</b>	<b>-</b>	<b>105,601</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-2,271,625</b>	<b>-</b>	<b>-2,271,625</b>	<b>-2,271,625</b>	<b>105,601</b>	<b>-</b>	<b>105,601</b>
<b>Voted expenditure</b>	<b>3,223,837</b>	<b>-105,080</b>	<b>3,118,757</b>	<b>151,635,079</b>	<b>-2,219,556</b>	<b>149,415,523</b>	<b>152,534,280</b>	<b>11,244,446</b>	<b>-150,000</b>	<b>11,094,446</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,055,511</b>	<b>-</b>	<b>29,055,511</b>	<b>29,055,511</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>3,223,837</b>	<b>-105,080</b>	<b>3,118,757</b>	<b>180,690,590</b>	<b>-2,219,556</b>	<b>178,471,034</b>	<b>181,589,791</b>	<b>11,244,446</b>	<b>-150,000</b>	<b>11,094,446</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>189,457,810</b>	<b>-7,868,019</b>	<b>181,589,791</b>
<b>Net Capital Requirement</b>	<b>12,193,400</b>	<b>-1,098,954</b>	<b>11,094,446</b>
<b>Accruals to cash adjustments</b>	<b>-4,837,252</b>	<b>5,478,096</b>	<b>640,844</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-150,167,048	-3,914,099	-154,081,147
Add cash grant-in-aid	151,956,546	-483,623	151,472,923
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,307,528	-100,825	-1,408,353
New provisions and adjustments to previous provisions	-12,599,222	12,976,643	377,421
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	3,000,000	-3,000,000	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	4,280,000	-	4,280,000
<b>Removal of non-voted budget items</b>	<b>-27,560,297</b>	<b>-1,495,214</b>	<b>-29,055,511</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-27,560,297	-1,495,214	-29,055,511
<b>Net Cash Requirement</b>	<b>169,253,661</b>	<b>-4,984,091</b>	<b>164,269,570</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	3,223,837
<i>Less:</i>	
Administration DEL Income	-105,080
<b>Net Administration Costs</b>	<b>3,118,757</b>
Gross Programme Costs	182,752,685
<i>Less:</i>	
Programme DEL Income	-2,219,556
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>180,533,129</b>
<b>Total Net Operating Costs</b>	<b>183,651,886</b>
<i>Of which:</i>	
Resource DEL	179,295,471
Capital DEL	2,194,040
Resource AME	2,162,375
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,194,040
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	131,945
<b>Total Resource Budget</b>	<b>181,589,791</b>
<i>Of which:</i>	
Resource DEL	183,861,416
Resource AME	-2,271,625
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>181,589,791</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
C DHSC Programme and Admin expenditure	
Sales of Goods and Services	-20,000
E Executive Agencies	
Sales of Goods and Services	-6,066
F Special Health Authorities expenditure	
Sales of Goods and Services	-79,014
<b>Total Sales of Goods and Services</b>	<b>-105,080</b>
<b>Total Administration</b>	<b>-105,080</b>
<b>Programme</b>	
C DHSC Programme and Admin expenditure	
Sales of Goods and Services	-1,820,000
E Executive Agencies	
Sales of Goods and Services	-300,000
F Special Health Authorities expenditure	
Sales of Goods and Services	-99,556
<b>Total Sales of Goods and Services</b>	<b>-2,219,556</b>
<b>Total Programme</b>	<b>-2,219,556</b>
<b>Total Voted Resource DEL</b>	<b>-2,324,636</b>
<b>Total Voted Resource Income</b>	<b>-2,324,636</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
C DHSC Programme and Admin expenditure	
Sales of Assets	-150,000
<b>Total Sales of Assets</b>	<b>-150,000</b>
<b>Total Programme</b>	<b>-150,000</b>
<b>Total Voted Capital DEL</b>	<b>-150,000</b>
<b>Total Voted Capital Income</b>	<b>-150,000</b>



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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Chris Wormald

**Additional Accounting Officers:** Shona Dunn

**Executive Agency Accounting Officers:**

Dr Jenny Harries UK Health Security Agency

Dr June Raine DBE Medicines and Healthcare Products Regulatory Agency

**ALB Accounting Officers:**

Ian Trenholm Care Quality Commission

Wendy Farrington-Chadd Community Health Partnerships

Dr Richard Scott Genomics England Limited

Professor Matt Westmore Health Research Authority

Dr Rosie Benneyworth Health Services Safety Investigation Body

Peter Thompson Human Fertilisation and Embryology Authority

Dr Colin Sullivan Human Tissue Authority

Dr Sam Roberts National Institute for Health and Care Excellence

Amanda Pritchard NHS England (formerly NHS Commissioning Board)

Martin Steele NHS Property Services

**Special Health Authority Accounting Officers:**

Michael Brodie NHS Business Services Authority

Alex Rothwell NHS Counter Fraud Authority

Helen Vernon NHS Resolution (formerly NHS Litigation Authority)

**Accounting Officers not appointed by the Department:**

The appointing authority can be found in the Annual Report and Accounts of each body.

Bernie O'Reilly Health and Care Professions Council

Andrea Sutcliffe Nursing and Midwifery Council

Alan Clamp Professional Standards Authority for Health and Social Care

**NHS Trust Accountable Officers:**

The Accounting Officer for the NHS England will appoint all remaining NHS Trust Accountable Officers.

**NHS Foundation Trust Accounting Officers:**

The NHS Act 2006 designates Chief Executives of NHS Foundation Trusts as Accounting Officers. Accounting Officer details can be found in the individual Resource Accounts of each body.

**Integrated Care Boards (ICBs):**

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	NHS England (formerly NHS Commissioning Board)	31,722,686	433,307	148,903,607
G	Care Quality Commission	41,702	15,300	45,889
G	Health Research Authority	21,356	2,800	22,017
G	Health Services Safety Investigation Body	3,400	-	3,400
G	Human Fertilisation and Embryology Authority	1,140	40	951
G	Human Tissue Authority	802	30	703
G	National Institute for Health and Care Excellence	54,813	750	53,713
H	Community Health Partnerships †	20,215	12,898	31,435
H	Genomics England Limited †	3,502	87,500	87,500
H	Health and Care Professions Council	1,000	600	600
H	NHS Property Services †	109,492	189,196	44,653
H	Nursing and Midwifery Council	5,000	4,005	4,005
H	Professional Standards Authority for Health and Social Care	-	-	-
J	NHS England (formerly NHS Commissioning Board)	150,000	13,378	-
O	Care Quality Commission	2,000	-	-
O	Health Research Authority	44	-	-
P	Community Health Partnerships †	1,076	-	-
P	NHS Property Services †	24,171	-	-
<b>Total ††</b>		<b>32,162,399</b>	<b>759,804</b>	<b>149,198,473</b>

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

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

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

Nature of liability	£'000
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Fertilisation and Embryology Authority.	1,500
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Tissue Authority.	Unquantifiable
The Department has undertaken to meet the legal costs of medical, scientific and nursing staff engaged on clinical trials approved by NHS Blood and Transplant.	Unquantifiable
The Department has undertaken to cover any damages arising from NHS Blood and Transplant clinical trials activity.	Unquantifiable
The Department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) (and their associated Working Groups); b) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG); c) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI); d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO).	Unquantifiable
The Department has undertaken to indemnify members of the: a) Committee for Carcinogenicity; b) Committee for Mutagenesis; c) Committee for Medical Effects of Radiation; d) Committee for Medical Aspects of Air Pollution; e) Administration of Radioactive Substances Advisory Committee. The Department would pay the legal costs and damages of any member who was personally subject to any action arising out of the business of these Committees and sub-committees of them.	0
The Department would need to meet the costs of damages awarded in litigation involving MHRA actions or decisions in carrying out its functions and activities on behalf of the Secretary of State for Health and Social Care.	Unquantifiable
The Department has an exemption certificate in place with the Medicines and Healthcare products Regulatory Agency (MHRA) regarding the National Institute of Biological Standards and Control (NIBSC). This relates to any liability to its employees as defined in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969. The Department would indemnify the Board in the event of any legal act incurring liability for damages, providing the action arose from the proper discharge of its statutory duties.	Unquantifiable
The Department has undertaken to meet the cost of compensation payments arising from injury claims in relation to the immunisation of voluntary donors with specialised immunoglobulin.	Unquantifiable
The Department is involved in a number of Employment Tribunal cases.	Unquantifiable
The Department holds contractual liabilities in respect of redundancy payments and entitlements, and it also holds liabilities in respect of commercial contract obligations. These liabilities include contractual indemnities the Department has entered into as part of its response to COVID-19.	Unquantifiable

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

Nature of liability	£'000
The Department is the actual or potential defendant in a number of actions regarding alleged clinical negligence. There is a large degree of uncertainty as to the Department's liability and the amounts involved.	Unquantifiable
UK Health Security Agency maintains a stockpile of medical countermeasures for responding to Chemical, Biological, Radiological and Nuclear (CBRN) incidents. Some of these products are unlicensed because no licensed alternatives are available in the UK. Similarly, UKHSA also holds stocks of unlicensed anti-venoms and anti-toxins. If any recipients were to suffer an adverse reaction to using these products UKHSA would be liable. The associated contingent liability is unquantifiable.	Unquantifiable
Liabilities for NHS Continuing Healthcare, a package of health and social care arranged and funded solely by the NHS for a person aged 18 or over to meet physical or mental health needs which have arisen as a result of disability, accident or illness. Where an individual has both health and social care needs, but they have been assessed as having a 'primary health need' under the National Framework for NHS Continuing Healthcare and NHS funded Nursing Care, the NHS has responsibility for providing for all of that individual's assessed needs, both the health and social care.	14,066
Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases.	3,107
The Department holds a contingent liability relating to contracts signed between His Majesty's Government and Pfizer/BioNTech for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liability relating to the contracts signed between His Majesty's Government and Moderna for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liability relating to the two contracts signed between His Majesty's Government and the medicine supplier Pfizer for their COVID-19 antiviral drug PF-07321332+ritonavir, co-packaged and marketed as Paxlovid.	Unquantifiable
The Clinical Negligence Scheme for Coronavirus (CNSC), was launched on 3 April 2020 in response to the need for Government to provide indemnity cover for clinical negligence arising from the NHS healthcare arrangements put in place to respond to the COVID-19 pandemic. Any clinical negligence liabilities arising prior to or after this date from these coronavirus-related NHS activities are covered by CNSC by direction from Secretary of State under section 11 of the Coronavirus Act 2020 or, prior to the commencement of that section, under general powers to provide indemnity for clinical negligence.	21,574
UK Health Security Agency has provided a letter of comfort to local authorities participating in the COVID-19 Community Testing Programme, offering a route to manage potential clinical negligence claims, should they arise in the course of testing conducted by local authorities.	Unquantifiable
An indemnity has been issued for the Essex Mental Health Enquiry covering the chair and all other members of the enquiry team for the entire duration of the inquiry's work.	Unquantifiable

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

Nature of liability	£'000
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.	0
The Department holds a contingent liability relating to the interim compensation payments of the Infected Blood Inquiry.	Unquantifiable
NHS England holds a contingent liability for GP Non Reimbursable property costs.	1,907
The Department holds a contingent liability for the provision of life assurance cover for individuals transferred to the Department.	400
The department holds an indemnity provided to Oxford University for unexpected tax implication as a result of the National Institute for Health Research (NIHR) National Biosample Centre transfer to the department.	3,200
The department holds a general indemnity provided to Oxford University in relation to the National Institute for Health Research (NIHR) National Biosample Centre transfer to the department.	14,925
The Department holds a contingent liability for compensation payments due to individuals unable to be traced.	0
The Department holds an indemnity in relation to the Mpox vaccine.	Unquantifiable
Indemnity related to the relabelling of the monoclonal antibody sotrovimab as a result of a shelf life extension, which will permit the continued use of the stock.	Unquantifiable
The Department holds a contractual liability for redundancy payments.	500
The Department entered into contracts for the supply of PPE during the COVID-19 pandemic, which were found to be not suitable. Legal proceedings have been initiated against the Department for the balance of the contract and damages.	Unquantifiable
At 31 March 2023, NHS Resolution had other non-clinical contingent liabilities of £263 million (2021-22: £295 million). These related to non-clinical claims such as public and employers' liability for incidents on or after 1 April 1999, and non-clinical negligence liabilities that have transferred to the Secretary of State for Health and Social Care following the abolition of any relevant health bodies.	263,000
NHS England holds a contingent liability for possible late payment and interest penalties with HMRC.	21,000

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

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

# Department for Education

## INTRODUCTION

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	£
<b>Budget Cover Transfers</b>				
(Section A) Budget Cover Transfer (BCT) (OUT) to Cabinet Office (CO) for Special Advisers (SpADS) settlement (Admin).		-67,000		
(Section A) BCT (OUT) - Shared Outcome Fund (SOF) to Ministry of Justice (MoJ) for Phase 2 - Data Improvement Across Government (Admin).		-66,000		
(Section A) BCT (OUT) - SOF to Home Office (HO) for Phase 2 - Data Improvement Across Government (Admin).		-60,000		
(Section A) BCT (OUT) - SOF to Department of Health and Social Care (DHSC) for Phase 2 - Data Improvement Across Government (Admin).		-104,000		
(Section A) BCT (OUT) - SOF to DHSC for Phase 3 - Partnerships for Inclusion of Neurodiversity in Schools (PINS) (formerly known as Special educational needs and disabilities (SEND) Specialist Taskforces) (Admin).		-19,000		
(Section A) BCT (OUT) - SOF to DHSC (NHS England) Phase 3 - PINS (Admin).		-76,000		
(Section A) BCT (IN) from DCMS for SOF for Secondary School Enrichment Improvement Programme Pilot (Admin).	35,000			
(Section A) BCT (IN) from HMT for RDEL element of Private Finance (PF) 2 contracts.	413,000			
(Section B) BCT (OUT) to HO for Counter Terrorism programmes.		-350,000		
(Section B) BCT (OUT) to Department for Levelling Up, Housing and Communities (DLUCH) for Food Education programme.		-1,600,000		



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) BCT (OUT) to DHSC for Fruit & Veg programme.		-15,190,000	
(Section C) BCT (OUT) to DLUHC for a reimbursement of underspend from Main Estimate 2023-24 for Oak National Academy Stretch Material.		-333,000	
(Section D) BCT (OUT) to Food Standard Agency (FSA) for the Compliance Pilot Phase 2 research.		-20,000	
(Section D) BCT (OUT) to DHSC for 2023-24 DfE campaign funding.		-200,000	
(Section D) BCT (OUT) to MoJ for Unregulated Provisions.		-7,000	
(Section D) BCT (OUT) to DHSC (NHS England) for SOF Phase 3 - PINS (prog).		-2,506,000	
(Section L) BCT (OUT) to Ministry of Defence (MOD) for the joint MOD / DfE Armed Forces Higher Education schemes.		-4,420,000	
(Section L) BCT (OUT) to Foreign, Commonwealth & Development Office (FCDO) for Commonwealth Scholarships Commission.		-246,000	
(Section M) BCT (OUT) to DCMS for Diploma in Sporting Excellence.		-8,424,000	
(Section M) BCT (OUT) to Office for National Statistics (ONS) for Unit for Future Skills (UFS).		-400,000	
(Section M) BCT (OUT) to CO for Industry Placements T-levels.		-113,000	
(Section M) BCT (OUT) to DLUHC for Multiply programme.		-4,084,000	
<b>Budget Neutral Changes</b>			
(Section A) Changes across the Section for core admin funded by redistributions from other sections since Main Estimate (Admin).	32,000		
(Section A) Additional income budget from concession contract.		-13,641,000	
(Section A) Other programme changes in inter group distributions since Main Estimate.	4,107,000		
(Section A) Alignment of families related activities, since Main Estimate, from Section A to Section D.		-60,146,000	
(Section A) Accelerator Fund reallocated, since Main Estimate to Section B from Section A.		-17,965,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Accelerator Fund reallocated, since Main Estimate to Section B from Section A.	17,965,000		
(Section B) Reallocation of some internal core school budget, following restructure of internal activities since Main Estimate from Section J.	31,500,000		
(Section B) Increase to Inspections grant budget, from other underspends.	9,400,000		
(Section B) Other smaller Programme changes in inter group distribution.	507,000		
(Section B) Reallocation of internal school budgets, to manage other sections within the Estimate, following restructure of activities from Section D to Section B.	23,991,000		
(Section C) Increase to Oak National Academy Admin funded by redistributions from other Admin Sections.	15,000		
(Section C) Increase to Oak National Academy budgets funded by other Programme budget reductions across other sections.	470,000		
(Section C) Increase to LocatED funded by Programme budget decreases across other sections.	360,000		
(Section D) Other smaller Programme changes in inter group distribution.	1,871,000		
(Section D) Reallocation of Families related activities to Section D from Section A.	60,146,000		
(Section D) Reallocation of Families related activities from Section B.	4,717,000		
(Section D) Reallocation of internal school budgets, to manage other sections within the Estimate following restructure of activities from Section D to Section B.		-23,991,000	
(Section D) Internal reallocation of the childcare budget to Section J to reflect the grant payment to local authority.		-204,000,000	
(Section E) Increase to Office of The Children's Commissioner funded by budget reductions in Section D.	108,000		
(Section E) Increase to Social Work England funded by underspends from Section D.	32,000		
(Section F) Decrease to Standards and Testing Agency (STA) redistributed across other admin sections.		-52,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Increase to STA redistributed from other programme sections.	923,000		
(Section G) Decrease to Teaching Regulation Agency (TRA) Admin redistributed across other admin sections.		-6,000	
(Section G) Decrease to TRA programme re-allocated to other budget pressures.		-77,000	
(Section H) Small increase in ESFA admin budget since Main Estimate, reallocation from other admin sections.	11,000		
(Section H) Movement of ESFA School Resource Management budgets to other sections.		-7,321,000	
(Section H) Increase to Employer Support Fund grant funded by budget reductions in Section M.	10,000,000		
(Section H) Increase to Careers Guidance Grant funded by budget reductions in Section M.	3,000,000		
(Section H) Other smaller Programme changes from inter group distribution.	1,630,000		
(Section I) Internal reallocation of Apprenticeships fund to Office for Students Section N.		-782,000	
(Section I) Other small movement of Apprenticeships budget to manage apprenticeship related programmes within other sections.		-496,000	
(Section J) Reallocation of school funding across the schools sections (J and K) LA maintained schools and academy sector schools where the allocation has moved since Main Estimate, as the split was not known.		-1,517,690,000	
(Section J) Internal reallocation of the childcare budget from Section D to reflect the grant payment to local authority.	204,000,000		
(Section J) Reallocation of the primary PE and sport premium to Section K, as split was unknown at Main Estimate.		-136,000,000	
(Section J) Reallocation of school funding and other budgets from other sections K and M; redistribution since Main Estimate.	173,045,000		
(Section J) Other programme changes across inter group distribution.	2,968,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) Reallocation of the Primary PE and Sport Premium from Section J, as split was unknown at Main Estimate.	136,000,000		
(Section K) Reallocation of school funding across the schools sections (J and K) LA maintained schools and academy sector schools where the allocation has moved since Main Estimate, as the split was not known.	1,517,690,000		
(Section K) Reallocation of other school budgets, across other sections budgets, which have changed since Main Estimate.		-54,849,000	
(Section L) Other movement of smaller programme changes relating to students, to fund other sections and priorities.		-1,895,000	
(Section L) Reallocation of budget, to reflect updated spend projections.		-7,275,000	
(Section M) Reallocation of budget, to reflect updated spend projections.		-37,070,000	
(Section M) Reallocation of budget, to reflect updated spend projections.		-41,324,000	
(Section M) Reallocation of budget, to reflect updated spend projections.		-27,758,000	
(Section M) Reallocation of budget, to reflect updated spend projections.		-55,400,000	
(Section M) Other smaller programme changes in inter group distribution.	198,000		
(Section N) Increase Office for Students (OFS) budgets for priorities grant and OFS apprenticeship.	1,867,000		
(Section N) Increase to Student Loans Company (SLC) budget reallocated from Advanced Learning Loan Bursary (Section M).	1,185,000		
<b>Budget Regime Changes</b>			
(Section I) Apprenticeship, agreed surrender to HMT.		-60,000,000	
(Section J) General Surrender of provision back to HMT.		-30,000,000	
(Section K) Budget switch from CDEL to RDEL to reflect updated spend projections.	250,000,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section M) Budget surrender for updated spend projections.		-1,567,000	
(Section M) Budget surrender for Multiply programme.		-14,000,000	
<b>Cash Management Adjustments</b>			
(Section A) The Department's annual cash management rebate: increase in admin budget.	1,225,000		
<b>Reserve Claims</b>			
(Section A) Reserve claim for Shared Outcome Fund Phase 3 - Partnerships for Inclusion of Neurodiversity in Schools (PINS)(Admin).	336,000		
(Section A) Reserve claim for Shared Outcome Fund Phase 3 Reducing Family Court Delays (Family Justice) (Admin).	292,000		
(Section A) Reserve claim for Northern Ireland Office (NIO) in respect of Integrated Education funding (Admin element).	20,000		
(Section A) Reserve claim for Shared Outcome Fund Phase 3 - Reducing Family Court Delays (Family Justice) (RDEL).	810,000		
(Section B) Reserve claim for Northern Ireland Office (NIO) in respect of Integrated Education funding (Programme element).	710,000		
(Section D) Reserve claim for SOF Phase 3 - PINS (RDEL).	2,645,000		
(Section K) Additional reserve funding relating to the Risk Sharing Scheme for Academy Sector.	8,500,000		
(Section L) Reserve claim for the Student Loan book, including increase in the fair value revaluation for the Student Loan book.	18,499,166,000		
<b>Total change in Resource DEL (voted)</b>	<b>20,971,890,000</b>	<b>-2,351,590,000</b>	<b>18,620,300,000</b>
<b>Budget Neutral Changes</b>			
(Section P) Changes in other AME budgets for core activities, relating to potential pension funds and other provision.	29,000,000		
(Section P) Increase in budget funded by a decrease in budget from Section T.	2,372,000		
(Section T) Decrease to SLC budget used to fund in an increase in Section P.		-2,372,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section U) Reduction in Construction Industry Training Board (CITB) budgets used to fund budget increases in Section P.		-29,000,000	
<b>Budget Regime Changes</b>			
(Section P) Changes in budget due to discounting and unwinding for core dept. provisions.		-2,611,000	
(Section R) Increase to budget to adjust for Inherited liabilities double counting.	7,200,000		
(Section R) Increase to SLC pensions core budget.	9,000,000		
(Section R) HE Student Loan book Reserve claim for effective interest, discounting, and other RAME changes.	2,292,207,000		
(Section R) HE Student Loan book - decrease in RAME budget for Retention note revaluation.		-6,158,000	
(Section R) HE Student Loan book decrease in RAME budget for RAB - changes to discount rate.		-727,000	
(Section S) Increase to RAME budget due to Student Loan changes.	9,350,000		
(Section T) Increase to budgets due to Student Loan Company Utilisations.	27,966,000		
(Section T) Increase to Student Loan Company ring-fenced budget.	1,266,000		
(Section U) Increase to CITB provision.	35,000,000		
(Section U) Increase to CITB budget.	4,855,000		
<b>Total change in Resource AME (voted)</b>	<b>2,418,216,000</b>	<b>-40,868,000</b>	<b>2,377,348,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section B) Budget cover transfer (IN) from HMT for Private Finance (PF) 2 contracts.	40,000		
(Section B) Budget cover transfer (IN) from DSIT for Schools Gigabit Broadband programme.	5,429,000		
(Section B) Budget cover transfer (OUT) to DHSC for Fruit & Veg scheme.		-150,000	
<b>Budget Neutral Changes</b>			
(Section A) Connect The Classroom and School Fibre reallocated to school budget in Section B.		-135,864,000	
(Section A) Increases to Automated External Defibrillator (AED) Programme.	19,000,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Decreases to School Water Strategy budget.		-11,464,000	
(Section A) Other smaller Capital changes in inter group distribution.	19,000		
(Section B) Budget re-allocated, taken from other underspends within Section J.	181,000,000		
(Section B) Connect The Classroom and School Fibre reallocated to Section B from Section A.	135,864,000		
(Section B) Reallocation of school fibre budget to other sections across schools funding.		-7,986,000	
(Section B) Other smaller capital changes in inter group distribution.	804,000		
(Section C) Reallocation of LocatED capital budget, to manage other sections priorities.		-1,187,000	
(Section C) Decrease to Oak National Academy budget, redistributed to other capital projects.		-283,000	
(Section D) Allocation of Childcare Delivery Capital budget from underspends, from other sections across capital.	80,000,000		
(Section D) Decrease to Secure Accommodations budget.		-45,216,000	
(Section D) Increases to Wrapround Capital budget.	20,000,000		
(Section D) Other smaller Capital changes in inter group distribution.		-43,000	
(Section F) Increases to STA Digital Services budget.	375,000		
(Section H) Decrease to ESFA School Resource Management Deployments.		-6,350,000	
(Section H) Decrease to ESFA Data Science.		-2,000,000	
(Section H) Increase to ESFA Central Programmes.	1,066,000		
(Section I) Decrease to The Apprenticeship Service Assurance Framework Record.		-356,000	
(Section J) Increase to High Needs budget.	64,304,000		
(Section J) Reallocation of budget to reflect updated spend projections.		-6,285,000	
(Section J) Reallocation of budget to reflect changes in spend projections.	291,172,000		

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section J) Reallocation of budget to reflect changes in spend projections since the Main Estimate.	109,542,000		
(Section J) Budget re-allocated, taken to Section B.		-181,000,000	
(Section J) Allocation of Childcare Delivery Capital budget from underspends to Section D.		-80,000,000	
(Section J) Allocation of Wraparound Capital budget from underspends to Section D.		-20,000,000	
(Section K) Decrease to other capital projects to reallocate across other school priorities.		-26,061,000	
(Section K) Decrease to other capital projects to reallocate across other school priorities.		-18,674,000	
(Section K) Other smaller Capital changes in inter group distribution.	245,000		
(Section L) Increase to Higher Education Student Loans debt sale provision.	22,572,000		
(Section L) Increase to Turing Capital.	1,518,000		
(Section L) Other smaller capital changes in inter group distribution.		-611,000	
(Section M) Reallocation of budget to reflect changes in spend projections since the Main Estimate.		-234,566,000	
(Section M) Reallocation of budget to reflect changes in allocations has moved since Main Estimate.		-109,542,000	
(Section M) Reallocation of Further Education capital financial transactions to other capital loans where the allocation has moved since Main Estimate.	11,696,000		
(Section N) Decreases for Office For Students.		-48,623,000	
(Section N) Decreases for Student Loans Company.		-3,750,000	
(Section O) Decreases for Institute for Apprenticeships and Technical Education budget.	684,000		
<b>Budget Regime Changes</b>			
(Section J) Budget switch from CDEL to RDEL.		-250,000,000	



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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section M) Budget surrender for updated spend projections.		-12,909,000	
<b>Total change in Capital DEL (voted)</b>	<b>945,330,000</b>	<b>-1,202,920,000</b>	<b>-257,590,000</b>
<b>Budget Regime Changes</b>			
(Section P) Increase in Core dept. dilapidation provision.	9,400,000		
(Section R) Decrease to budgets due to Student Loan reserve.		-48,860,000	
(Section S) Decrease to budgets due to Student Loan reserve.		-5,801,000	
(Section T) Decrease to budgets due to Student Loan Company dilapidations.		-1,721,000	
<b>Total change in Capital AME (voted)</b>	<b>9,400,000</b>	<b>-56,382,000</b>	<b>-46,982,000</b>
Additional cash from net BCTs in and out: resource and capital.		-32,518,000	
Reduction in cash requirement at supplementary for Student Loans movement AME capital.		-825,547,000	
Other cash movement.	62,125,000		
Additional cash management rebate.	1,225,000		
Cash surrenders to HMT, given up at Supplementary.		-118,476,000	
Additional grant-in-aid to manage additional resource to ALBs.	824,000		
<b>Total change in Net Cash Requirement</b>	<b>64,174,000</b>	<b>-976,541,000</b>	<b>-912,367,000</b>

**PART I: EXPENDITURE AND AMBIT**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	18,620,300,000	-	18,620,300,000
Capital	-257,590,000	-	-257,590,000
<b>Annually Managed Expenditure</b>			
Resource	2,377,348,000	-	2,377,348,000
Capital	-46,982,000	-	-46,982,000
<b>Total Net Budget †</b>			
Resource	20,997,648,000	-	20,997,648,000
Capital	-304,572,000	-	-304,572,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>-912,367,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Department for Education on:

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

Centrally managed spend, grants and/or loans to primary, secondary, tertiary and international education, apprenticeships and wider skills institutions, including the purchase, development, protection and disposal of land and buildings in support of these sectors.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment. Loans to students and support for students through Local Authorities.

The cost of sales of the student loan debt and the cost of servicing the sold student loan debt.

Reimbursement of fees for qualifying European Union students, post graduate awards, mandatory student awards, childcare and transport support and loans.

Children's services, including early years, childcare and safeguarding, welfare and young people's services and expenditure incurred in relation to historical child migrants.

Curriculum, qualifications, and the inspection regime.

Schools Workforce development and reform.

Expenditure associated with social mobility policy.

Expenditure relating to the regulation of the social work profession and expenditure related to the regulation of the teaching profession.

Administering the Teachers' Pension Scheme (England and Wales), pension costs for voluntary services overseas (VSO) participants.

Education-related payments, grants, and loans to organisations in the public, private and other sectors, including employers, community, voluntary and business support organisations, to individuals and other government departments, local authorities and the Devolved Administrations, including expenditure relating to insolvency resulting in either a restructuring solution, education administration or closure. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

**PART I: 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, Office for Students, Social Work England, Student Loans Company Ltd, UK Commissioner for Employment and Skills, Construction Industry Training Board, Engineering Construction Industry Training Board 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.

Expenditure relating to 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.

Expenditure relating to the provision of education in support of the wider Grenfell recovery efforts.

Expenditure relating to delivery of teacher assessments and student qualifications including support to other government departments and Devolved Administrations.

Expenditure relating to 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 FE colleges, sixth form colleges and designated institutions in England to central government, including capital loans and loan interest, grants, recoveries and impairments.

\* Institute for Apprenticeships and Technical Education.

Income arising from:

Administration and programme income in support of its 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**

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

Income relating to insolvency as a result of education administration.

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

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

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

Income relating to delivery of teacher assessments and student qualifications including receipts from other government departments and Devolved Administrations.

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

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

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

Governmental response to recovery following the Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response, including loans and recoveries to support its ALBs.

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

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

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

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

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

**PART I: EXPENDITURE AND AMBIT**

Governmental response to recovery following the Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response, including loans and recoveries to support its ALBs.

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

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

\* Expenditure by 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**

	Net Resources												Net Capital					
	Present						Changes						Revised					
	Admin		Prog		Admin		Prog		Admin		Prog		Present					
	1	2	3	4	5	6	7	8	9									
<b>Departmental Expenditure Limit (DEL)</b>																		
<b>Voted expenditure</b>																		
A Activities to Support all Functions	435,330	163,087	1,548	-86,422	436,878	76,665						260,978	-128,309	132,669				
B Other School Funding (Department)	-	929,791	-	66,933	-	996,724						1,616,116	315,001	1,931,117				
C Other School Funding (ALB) (Net)	5,994	1,572	15	497	6,009	2,069						-9,183	-1,470	-10,653				
D Families and Children Services (Department)	-	981,053	-	-161,345	-	819,708						102,363	54,741	157,104				
E Families and Children Services (ALB) (Net)	3,929	12,094	-	140	3,929	12,234						2,239	-	2,239				
F Standards and Testing Agency	3,183	45,666	-52	923	3,131	46,589						4,750	375	5,125				
G Teaching Regulation Agency	234	14,172	-6	-77	228	14,095						-	-	-				
H Education and Skills Funding Agency (ESFA)	50,579	41,875	11	7,309	50,590	49,184						17,633	-7,284	10,349				
I Apprenticeships	-	2,590,822	-	-61,278	-	2,529,544						5,004	-356	4,648				
J Grants to LA Schools	-	36,537,238	-	-1,303,677	-	35,233,561						2,343,544	-72,267	2,271,277				
K Grants to Academies	-	31,008,581	-	1,857,341	-	32,865,922						1,175,132	-44,490	1,130,642				
L Higher Education	-	5,028,243	-	18,485,330	-	23,513,573						16,084	23,479	39,563				
M Further Education	-	6,403,477	-	-189,942	-	6,213,535						1,206,100	-345,321	860,779				
N Higher Education (ALB) (net)	50,258	1,655,290	-	3,052	50,258	1,658,342						295,255	-52,373	242,882				
O Further Education (ALB) (net)	11,643	19,176	-	-	11,643	19,176						1,895	684	2,579				
<b>Total voted DEL</b>	<b>561,150</b>	<b>85,432,137</b>	<b>1,516</b>	<b>18,618,784</b>	<b>562,666</b>	<b>104,050,921</b>						<b>7,037,910</b>	<b>-257,590</b>	<b>6,780,320</b>				
<b>Total DEL</b>			<b>1,516</b>	<b>18,618,784</b>														

£'000

**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	
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
P Activities to Support all Functions (Department)	-	-7,017	-	28,761	-	21,744	-	9,400	9,400
R Higher Education AME	-	-4,402,635	-	2,301,522	-	-2,101,113	34,297,459	-48,860	34,248,599
S Further Education AME	-	-466	-	9,350	-	8,884	128,729	-5,801	122,928
T Higher Education (ALB) (net) AME	-	-26,700	-	26,860	-	160	-	-1,721	-1,721
U Further Education (ALB) (net) AME	-	4,900	-	10,855	-	15,755	2,500	-	2,500
<b>Total voted AME</b>	-	<b>-4,431,918</b>	-	<b>2,377,348</b>	-	<b>-2,054,570</b>	<b>34,428,688</b>	<b>-46,982</b>	<b>34,381,706</b>
<b>Total AME</b>									
<b>Voted expenditure</b>									
<b>Non-voted expenditure</b>									
<b>Total for Estimate</b>									

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>110,017,577</b>	<b>-912,367</b>	<b>109,105,210</b>

**PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION**

£'000

	Revised Plans									
	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	
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A Activities to Support all Functions	452,956	-16,078	436,878	194,002	-117,337	76,665	513,543	132,732	-63	132,669
B Other School Funding (Department)	-	-	-	1,056,724	-60,000	996,724	996,724	2,285,639	-354,522	1,931,117
C Other School Funding (ALB) (Net)	6,009	-	6,009	2,069	-	2,069	8,078	-10,653	-	-10,653
D Families and Children Services (Department)	-	-	-	819,708	-	819,708	819,708	157,104	-	157,104
E Families and Children Services (ALB) (Net)	3,929	-	3,929	12,234	-	12,234	16,163	2,239	-	2,239
F Standards and Testing Agency	3,131	-	3,131	46,589	-	46,589	49,720	5,125	-	5,125
G Teaching Regulation Agency	228	-	228	14,095	-	14,095	14,323	-	-	-
H Education and Skills Funding Agency (ESFA)	50,639	-49	50,590	49,184	-	49,184	99,774	10,349	-	10,349
I Apprenticeships	-	-	-	2,529,544	-	2,529,544	2,529,544	4,648	-	4,648
J Grants to LA Schools	-	-	-	35,233,561	-	35,233,561	35,233,561	2,273,987	-2,710	2,271,277
K Grants to Academies	-	-	-	32,865,922	-	32,865,922	32,865,922	1,149,830	-19,188	1,130,642
L Higher Education	-	-	-	23,554,847	-41,274	23,513,573	23,513,573	50,245	-10,682	39,563
M Further Education	-	-	-	6,217,268	-3,733	6,213,535	6,213,535	871,925	-11,146	860,779
N Higher Education (ALB) (net)	50,258	-	50,258	1,658,342	-	1,658,342	1,708,600	242,882	-	242,882
O Further Education (ALB) (net)	11,643	-	11,643	19,176	-	19,176	30,819	2,579	-	2,579
<b>Total voted DEL</b>	<b>578,793</b>	<b>-16,127</b>	<b>562,666</b>	<b>104,273,265</b>	<b>-222,344</b>	<b>104,050,921</b>	<b>104,613,587</b>	<b>7,178,631</b>	<b>-398,311</b>	<b>6,780,320</b>
<b>Total DEL</b>	<b>578,793</b>	<b>-16,127</b>	<b>562,666</b>	<b>104,273,265</b>	<b>-222,344</b>	<b>104,050,921</b>	<b>104,613,587</b>	<b>7,178,631</b>	<b>-398,311</b>	<b>6,780,320</b>



## 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	
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
P Activities to Support all Functions (Department)	-	-	-	21,744	-	21,744	21,744	9,400	-	9,400
Q Executive Agencies	-	-	-	300	-	300	300	-	-	-
R Higher Education AME	-	-	-	16,206,728	-18,307,841	-2,101,113	-2,101,113	38,233,578	-3,984,979	34,248,599
S Further Education AME	-	-	-	138,912	-130,028	8,884	8,884	180,171	-57,243	122,928
T Higher Education (ALB) (net) AME	-	-	-	160	-	160	160	-1,721	-	-1,721
U Further Education (ALB) (net) AME	-	-	-	15,755	-	15,755	15,755	2,500	-	2,500
<b>Total voted AME</b>	-	-	-	<b>16,383,599</b>	<b>-18,437,869</b>	<b>-2,054,270</b>	<b>-2,054,270</b>	<b>38,423,928</b>	<b>-4,042,222</b>	<b>34,381,706</b>
<b>Total AME</b>	-	-	-	<b>16,383,599</b>	<b>-18,437,869</b>	<b>-2,054,270</b>	<b>-2,054,270</b>	<b>38,423,928</b>	<b>-4,042,222</b>	<b>34,381,706</b>
<b>Voted expenditure</b>	<b>578,793</b>	<b>-16,127</b>	<b>562,666</b>	<b>120,656,864</b>	<b>-18,660,213</b>	<b>101,996,651</b>	<b>102,559,317</b>	<b>45,602,559</b>	<b>-4,440,533</b>	<b>41,162,026</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	<b>578,793</b>	<b>-16,127</b>	<b>562,666</b>	<b>120,656,864</b>	<b>-18,660,213</b>	<b>101,996,651</b>	<b>102,559,317</b>	<b>45,602,559</b>	<b>-4,440,533</b>	<b>41,162,026</b>

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>81,561,669</b>	<b>20,997,648</b>	<b>102,559,317</b>
<b>Net Capital Requirement</b>	<b>41,466,598</b>	<b>-304,572</b>	<b>41,162,026</b>
<b>Accruals to cash adjustments</b>	<b>-13,010,690</b>	<b>-21,605,443</b>	<b>-34,616,133</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,030,862	13,461	-2,017,401
Add cash grant-in-aid	2,040,264	824	2,041,088
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-17,036,917	-22,115,074	-39,151,991
New provisions and adjustments to previous provisions	-90,066	-45,104	-135,170
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	3,992,908	540,450	4,533,358
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	113,983	-	113,983
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>110,017,577</b>	<b>-912,367</b>	<b>109,105,210</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	578,793
<i>Less:</i>	
Administration DEL Income	-16,127
<b>Net Administration Costs</b>	<b>562,666</b>
Gross Programme Costs	127,487,950
<i>Less:</i>	
Programme DEL Income	-236,960
Programme AME Income	-18,437,869
Non-budget income	-
<b>Net Programme Costs</b>	<b>108,813,121</b>
<b>Total Net Operating Costs</b>	<b>109,375,787</b>
<i>Of which:</i>	
Resource DEL	104,499,604
Capital DEL	6,816,470
Resource AME	-1,940,287
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
Academies Budgetary Expenditure	39,951,662
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-6,816,470
Grants to devolved administrations	-
Grants to Academies	-32,865,922
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget*</b>	<b>109,645,057</b>
<i>Of which:</i>	
Resource DEL*	106,647,177
Resource AME*	2,997,880
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Grants to Academies	32,865,922
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Academies Budgetary Expenditure	-39,951,662
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>102,559,317</b>

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

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

	£'000
	Revised Plan
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Activities to Support all Functions	
Sales of Goods and Services	-7,918
Other Income	-8,160
H Education and Skills Funding Agency (ESFA)	
Other Income	-49
<b>Total Sales of Goods and Services</b>	<b>-7,918</b>
<b>Total Other Income</b>	<b>-8,209</b>
<b>Total Administration</b>	<b>-16,127</b>
<b>Programme</b>	
A Activities to Support all Functions	
Sales of Goods and Services	-13,641
Other Income	-103,696
B Other School Funding (Department)	
Other Grants	-60,000
L Higher Education	
Sales of Goods and Services	-40,604
Other Income	-670
M Further Education	
EU Grants Received	-1,640
Interest and Dividends	-2,093
<b>Total EU Grants Received</b>	<b>-1,640</b>
<b>Total Sales of Goods and Services</b>	<b>-54,245</b>
<b>Total Interest and Dividends</b>	<b>-2,093</b>
<b>Total Other Grants</b>	<b>-60,000</b>
<b>Total Other Income</b>	<b>-104,366</b>
<b>Total Programme</b>	<b>-222,344</b>
<b>Total Voted Resource DEL</b>	<b>-238,471</b>
<b>Voted Resource AME</b>	
<b>Programme</b>	
R Higher Education AME	
Interest and Dividends	-18,307,841
S Further Education AME	
Interest and Dividends	-130,028
<b>Total Interest and Dividends</b>	<b>-18,437,869</b>
<b>Total Programme</b>	<b>-18,437,869</b>
<b>Total Voted Resource AME</b>	<b>-18,437,869</b>
<b>Total Voted Resource Income</b>	<b>-18,676,340</b>

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

	<b>£'000</b>
	<b>Revised Plan</b>
<b>Voted Capital DEL Programme</b>	
A Activities to Support all Functions	
Other Grants	-63
B Other School Funding (Department)	
Sales of Assets	-340,664
Other Grants	-13,858
J Grants to LA Schools	
Repayments	-2,710
K Grants to Academies	
Repayments	-19,188
L Higher Education	
Other Income	-10,682
M Further Education	
Other Grants	-695
Repayments	-10,451
<b>Total Sales of Assets</b>	<b>-340,664</b>
<b>Total Other Grants</b>	<b>-14,616</b>
<b>Total Other Income</b>	<b>-10,682</b>
<b>Total Repayments</b>	<b>-32,349</b>
<b>Total Programme</b>	<b>-398,311</b>
<b>Total Voted Capital DEL</b>	<b>-398,311</b>
<b>Voted Capital AME Programme</b>	
R Higher Education AME	
Repayments	-3,984,979
S Further Education AME	
Repayments	-57,243
<b>Total Repayments</b>	<b>-4,042,222</b>
<b>Total Programme</b>	<b>-4,042,222</b>
<b>Total Voted Capital AME</b>	<b>-4,042,222</b>
<b>Total Voted Capital Income</b>	<b>-4,440,533</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund ( <b>NOT</b> in the SoCNE)	-	-	-14	-14	-14	-14
<b>Total</b>	-	-	-14	-14	-14	-14

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Miscellaneous receipts	-	-	-14	-14	-14	-14
	-	-	-	-	-	-
<b>Total</b>	-	-	-14	-14	-14	-14

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Susan Acland-Hood

**Executive Agency Accounting Officers:**

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

**ALB Accounting Officers:**

Muhammed Anwer	Aggregator Vehicle plc
Tim Balcon	Construction Industry Training Board
Andrew Hockey	Engineering Construction Industry Training Board
Jennifer Coupland	Institute for Apprenticeships & Technical Education
Lara Newman	Located Property Ltd
Matt Hood	Oak National Academy Limited
Susan Lapworth	Office for Students
Dame Rachel de Souza	Office of the Children's Commissioner
Colum Conway	Social Work England
Chris Larmer	Student Loans Company

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	Aggregator Vehicle plc	-1,243	-25,000	-
C	Located Property Limited	2,403	5,913	9,143
C	Oak National Academy Limited	6,918	8,434	15,483
E	Office of the Children's Commissioner	2,968	40	2,838
E	Social Work England	13,195	2,199	13,232
N	Office for Students	1,426,697	174,377	1,646,209
N	Student Loans Company Limited	281,903	68,505	322,173
O	Institute for Apprenticeships and Technical Education	30,819	2,579	32,010
T	Student Loans Company Limited	160	-1,721	-
U	Construction Industry Training Board	13,455	2,500	-
U	Engineering Construction Industry Training Board	2,300	-	-
<b>Total</b>		<b>1,779,575</b>	<b>237,826</b>	<b>2,041,088</b>



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

Nature of liability	£'000
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs of buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	9,250,000
Curriculum Body asset transfer - conditions set by previous provider for the asset transfer state that the DfE must indemnify the Foundation to cover all the related liabilities for the assets transferring (including IP infringement liabilities).	10,000
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that 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.	923
Following the closure of HEFCE and the creation of OfS, the Department is acting as guarantor for the handful of employees transferring from HEFCE to OfS who are members of the Universities Superannuation Scheme (USS), which has transferred from HEFCE to OfS as part of the property and staff transfer. This was a condition of OfS' admission to the USS and allows staff transferring from HEFCE to continue to participate as employees of OfS. In the event of a transfer or winding up of OfS, the Department will guarantee that these pension liabilities will be covered by the successor body, or by the Department in the event that no other body assumes the OfS' functions.	4,000
The Department for Education has contracted a charity to manage the Junior Individual Savings Account (JISA) scheme on its behalf. Using an initial £200 payment from the Department, the contractor opens and manages JISAs on behalf of looked after children while they remain in care. The government made a commitment in 2011 to provide £200 to set up a JISA for each child in care across the UK.	1,640
Indemnity to cover the cost of the 35 year lease arrangement with a property company for an academy site.	12,500
Indemnity in respect of commercial lease of a Free School.	110
Indemnity for project costs to manage a Free School project in case the project has to be aborted.	300
The Department has updated its data sharing agreement template for future agreements with third parties in line with the Data Protection Agreement Act 2018 and the Information Commissioner's Office enforcement powers. The Department is planning to offer indemnities to third parties which will be capped in agreement with HMT at £3 million in any financial year.	3,000

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

Nature of liability	£'000
Property insurance - The Group has agreed with a contractor to cover losses incurred if a catastrophic event occurred during the development of one of its properties. The cover has been provided in accordance with Managing Public Money's view that government departments should not incur excessive insurance costs, but bear risks themselves where possible for value for money. Property 1.	100,000
£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.	Unquantifiable
DfE contracts with lead suppliers for the delivery of the Early Career Framework (ECF) and National Professional Qualification (NPQ), the Department used model government clauses on indemnity limits and since the introduction of the revised Data Protection legislation under the GDPR it has been standard practice to include unlimited liability relating to data protection fines.	Unquantifiable
The permanent site for an Academy school delivery was subject to entering an unlimited indemnity with Canal & Rivers Trust (CRT) to allow the drainage connection.	Unquantifiable
As a result of entering into a PFI arrangement for the building of schools (PF2) there are a number of contracts in place which have clauses that could give rise to liability for the DfE. These are considered by DfE to be remote and unquantifiable as they relate to breach of contractual conditions.	Unquantifiable
As a result of entering into contracts on site purchases, the DfE are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable
Uncapped indemnity related to Section 104 (s104) agreements entered into as part of school builds. A section 104 agreement (or s104) is a section of the Water Industry Act 1991 that allows developers to enter into a legal agreement local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard.	Unquantifiable

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

Nature of liability	£'000
Uncapped indemnity related to Section 38 (s38) agreements entered into as part of school builds. S38 of the Highways Act and relates to the design, construction and eventual adoption of a new road along with other infrastructure agreements.	Unquantifiable
Contingent liabilities in connection to Free School building contracts and leases. These contingent liabilities are a result of the Department providing an indemnity to the local authority landlords for potential costs in not performing its obligations under various building contracts and leases which the Secretary of State is a counterparty. This type of indemnity is considered to be low risk and is only a feature of the free school programme.	Unquantifiable
Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998. Under paragraph 7 of the Schools Standards Framework Act 1998, the Secretary of State has a statutory duty to indemnify any adjudicator against any reasonable cost and expense reasonably incurred by the adjudicator in connection with any decision taken in pursuit of the statutory duties of the Office of the Schools Adjudicator. The adjudicator's decisions can be challenged through judicial review. It is not possible to quantify the potential costs.	Unquantifiable
<p>Indemnities and warranties agreed as follows:</p> <p>a) a warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities.</p> <p>b i) Collection of repayments for the sold loans through the UK tax system by HMRC ceased;</p> <p>b ii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place;</p> <p>b iii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or</p> <p>b iv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies.</p> <p>c) the indemnity given to investors to cover potential losses if a "servicing event" is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time.</p> <p>d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All of the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years.</p>	Unquantifiable
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

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

Nature of liability	£'000
The Department has a contingent liability to the Civil Service Pension Scheme for the incremental costs of uprating accrued benefits by the Consumer Prices Index (CPI), if a decision is taken in future to uprate benefits in the Civil Service Scheme by less than CPI.	Unquantifiable
Uncapped indemnity, relating to 23 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 19 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.	166,432
Coal Authority Permit - the permit is required to undertake a ground investigation (GI) survey as part of the delivery of a free school project, 25 agreements in place. The total value is unquantifiable.	Unquantifiable
A Guarantee - The DfE has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease.	2,901
Property insurance - The Group has agreed with a contractor to cover losses incurred if a catastrophic event occurred during the development of one of its properties. The cover has been provided in accordance with Managing Public Money's view that government departments should not incur excessive insurance costs, but bear risks themselves where possible for value for money. Property 2.	Unquantifiable
Contingent Liability relating to a contract held by Standards and Testing Agency (STA), one of the Departments Executive Agencies, with a third party. The agreement states that should the third party meet a key milestone then a previous delay credit shall be cancelled. The Delay credit amount is a pre-agreed value.	185
The department is involved in a legal case brought by a third party. As an ongoing case with uncertain outcome, we are not yet able to quantify any possible payment.	Unquantifiable
The Department for Education has agreed financial support to assist the relocation of the National College for Digital Skills. Supplementary funding of up to £225k will be available if certain conditions are met.	225
Contingent Liability relating to a contract held by The Construction Industry Training Board (CITB), one of the Departments NDPB's, with a third party. As part of the contract CITB has agreed to compensate the third party should CITB exit the contract early.	2,190
A Student Loans Company (SLC) legal case relating to a personal injury claim.	5
A Student Loans Company (SLC) legal case, dismissed by a court order dated 25 April 2023 and is now deemed a contingent liability.	110



# Home Office

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>£</b>			
<b>Budget Cover Transfers</b>			
(Section A) Public Safety Group (PSG) - Transfer to Ministry of Justice (MoJ) - Controlling and Coercive Behaviours		-12,702,000	
(Section A) Public Safety Group (PSG) - Transfer to Ministry of Justice (MoJ) - Pre-Charge Bail		-1,000,000	
(Section A) Public Safety Group (PSG) - Transfer to Department for Levelling Up, Housing and Communities (DLUHC) - Fire - Building Safety Regulator (BSR) Funding		-1,815,000	
(Section A) Public Safety Group (PSG) - Transfer to Ministry of Justice (MoJ) - Serious Violence Reduction Orders		-382,000	
(Section A) Public Safety Group (PSG) - Transfer to Ministry of Justice (MoJ) - Data Improvement Across Government		-774,000	
(Section A) Public Safety Group (PSG) - Transfer to Foreign, Commonwealth and Development Office (FCDO) - Countering Exploitation Programme		-1,359,000	
(Section A) Public Safety Group (PSG) - Transfer to Security and Intelligence Agencies (SIA) - Countering Child Sex Abuse		-4,300,000	
(Section A) Public Safety Group (PSG) - Transfer from Security and Intelligence Agencies (SIA) - National Cyber Security Programme	174,000		
(Section A) Public Safety Group (PSG) - Transfer from Department for Science, Innovation and Technology (DSIT) - Structured Rural Network (SRN)	1,500,000		
(Section A) Public Safety Group (PSG) - Transfer from Department for Digital, Culture, Media and Sports (DCMS) - Eurovision Policing	2,279,000		
(Section A) Public Safety Group (PSG) - Transfer from Department for Digital, Culture, Media and Sports (DCMS) - Coronation Policing	21,538,000		
(Section A) Public Safety Group (PSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund: Western Balkans	976,000		
(Section A) Public Safety Group (PSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund: Serious Organised Crime Portfolio	3,767,000		
(Section A) Public Safety Group (PSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund: International State Threats	100,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Public Safety Group (PSG) - Transfer from Department for Digital, Culture, Media and Sports (DCMS) - Coronation Fire Costs	125,000		
(Section B) Homeland Security Group (HSG) - Transfer to Ministry of Defence (MOD) - Domestic Nuclear Security		-145,000	
(Section B) Homeland Security Group (HSG) - Transfer to Department for Energy Security and Net Zero (DENSZ) - Domestic Nuclear Security		-5,000	
(Section B) Homeland Security Group (HSG) - Transfer to Security and Intelligence Agencies (SIA) - Anti-Money Laundering and Asset Recovery Economic Crime Levy & Fraud Reform		-2,445,000	
(Section B) Homeland Security Group (HSG) - Transfer from Security and Intelligence Agencies (SIA) - National Cyber Security Programme	1,072,000		
(Section B) Homeland Security Group (HSG) - Transfer from Security and Intelligence Agencies (SIA) - Data and Capabilities Team Funding	470,000		
(Section B) Homeland Security Group (HSG) - Transfer from Ministry of Justice (MoJ) - Funding to support the Desistence and Disengagement Programme within Prevent	2,170,000		
(Section B) Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund: Counter Terrorism Policing Grant	855,000		
(Section B) Homeland Security Group (HSG) - Transfer from Department for Transport (DFT) - Access Pass Holder Information Distribution System	2,624,000		
(Section B) Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund: Counter Terrorism Programme	156,000		
(Section C) Migration & Borders Group (M&BG) - Transfer to National Crime Agency (NCA) - Irregular Migration Returns Fund and organised immigration crime taskforce		-24,778,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Foreign, Commonwealth and Development Office (FCDO) - Irregular Migration		-7,171,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Ministry of Justice (MoJ) - New Plan for Immigration		-1,375,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Ministry of Justice (MoJ) - Illegal Migration Act (IMA)		-33,880,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Northern Ireland Executive - Refugee Integration Funding		-225,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Customer Services (CS) - Transfer to Department for Health and Social Care (DHSC) - Immigration Health Surcharge (IHS)		-529,568,000	
(Section E) Customer Services (CS) - Transfer to Scottish Government - Immigration Health Surcharge (IHS)		-63,149,000	
(Section E) Customer Services (CS) - Transfer to Welsh Government - Immigration Health Surcharge (IHS)		-37,603,000	
(Section E) Customer Services (CS) - Transfer to Northern Ireland Executive - Immigration Health Surcharge (IHS)		-21,376,000	
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Department for Health and Social Care (DHSC) - Healthcare funding for Detainees		-3,208,000	
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Ministry of Justice (MoJ) - Justice Impact Test on failure to travel policy (Notice to Quit)		-352,000	
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Ministry of Justice (MoJ) - Clearance of Asylum Backlogs		-18,100,000	
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive - Full Dispersal Asylum Grant		-2,864,000	
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive - Strategic Migration Partnership		-102,000	
(Section G) Border Force (BF) - Transfer to Foreign, Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund: Overseas Territories (ISED)		-1,145,000	
(Section H) Immigration Enforcement (IE) - Transfer to Department for Health and Social Care (DHSC) - Immigration Removal Centres		-500,000	
(Section I) Corporate & Delivery (C&D) - Transfer to Ministry of Justice (MoJ) - Cost of staff who support HO estate		-2,330,000	
(Section J) Digital, Data and Technology (DDAT) - Transfer from Security and Intelligence Agencies (SIA) - National Cyber Security Programme	58,000		
(Section K) Science, Technology, Analysis & Research (STAR) - Transfer to Department for Science, Innovation & Technology (DSIT) - Navigation and Timing Office Concept Demonstrator Project		-80,000	



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) Science, Technology, Analysis & Research (STAR) - Transfer from Department for Levelling Up, Housing and Communities (DLUHC) - Shared Outcomes Fund	146,000		
(Section K) Science, Technology, Analysis & Research (STAR) - Transfer from Department for Education (DFE) - Data Improvement Across Government	60,000		
(Section K) Science, Technology, Analysis & Research (STAR) - Transfer from Foreign, Commonwealth and Development Office - Conflict, Stability and Security Fund: International State Threats	28,000		
(Section K) Science, Technology, Analysis & Research (STAR) - Transfer from Foreign, Commonwealth and Development Office - Conflict, Stability and Security Fund: Eastern Europe and Central Asia Department	73,000		
(Section K) Science, Technology, Analysis & Research (STAR) - Transfer from Foreign, Commonwealth and Development Office - Conflict, Stability and Security Fund: Overseas Territories	374,000		
(Section L) Strategy - Transfer to Cabinet Office (CO) - Payroll costs		-147,000	
(Section L) Strategy - Transfer from Department for Health & Social Care (DHSC) - Fast track DBS checks	1,023,000		
<b>Budget Neutral Changes</b>			
(Section A) Public Safety Group (PSG) - Internal Transfers	94,324,000	-13,722,000	
(Section B) Homeland Security Group (HSG) - Internal Transfers	6,516,000	-5,864,000	
(Section C) Migration & Borders Group (M&BG) - Internal Transfers	21,018,000	-90,560,000	
(Section D) Strategic Operations for Illegal Migration - Internal Transfers	96,771,000		
(Section E) Customer Services (CS) - Internal Transfers	50,584,000	-229,788,000	
(Section F) Asylum Support, Resettlement & Accommodation (ASRA) - Internal Transfers	136,465,000	-10,753,000	
(Section G) Border Force (BF) - Internal Transfers	107,097,000	-27,366,000	
(Section H) Immigration Enforcement (IE) - Internal Transfers	25,230,000	-153,000	
(Section I) Corporate & Delivery (C&D) - Internal Transfers	270,389,000	-117,700,000	
(Section J) Digital, Data and Technology (DDAT) - Internal Transfers	60,052,000	-2,608,000	
(Section K) Science, Technology, Analysis & Research (STAR) - Internal Transfers	12,137,000	-4,700,000	
(Section L) Strategy - Internal Transfers	11,030,000	-39,597,000	
(Section N) Communications - Internal Transfers	702,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section O) Arms Length Bodies (ALBs) - Internal Transfers	5,391,000		
(Section P) Departmental Unallocated Provision (DUP) - Internal Transfers		-354,895,000	
<b>Budget Regime Changes</b>			
(Section A) Public Safety Group (PSG) - Police Programmes Resource DEL underspend - Surrender		-12,848,000	
(Section C) Migration & Borders Group (M&BG) - Migration Systems Portfolio Resource DEL underspend - Surrender		-84,315,000	
(Section I) Corporate and Delivery - Major Law Enforcement Resource DEL underspend - Surrender		-51,065,000	
(Section I) Corporate and Delivery - Punitive fine: Cash forecasting penalty		-624,000	
(Section I) Corporate and Delivery - Punitive fine: Pay Breach		-504,000	
<b>Other Changes</b>			
(Section C) Migration & Borders Group (M&BG) 10 Point Plan - Resource DEL to Capital DEL Switch		-135,400,000	
(Section E) Customer Services - Immigration Health Surcharge (IHS) - Resource DEL to Capital DEL Switch		-4,900,000	
<b>Reserve Claims</b>			
(Section A) Public Safety Group (PSG) - Shared Outcomes Fund	422,000		
(Section A) Public Safety Group (PSG) - 10 Point Plan	8,200,000		
(Section A) Public Safety Group (PSG) - Anti-Social Behaviour	25,000,000		
(Section A) Public Safety Group (PSG) - Asylum Support: Victim Care Contract	16,870,000		
(Section A) Public Safety Group (PSG) - Illegal Migration Act	546,000		
(Section A) Public Safety Group (PSG) - Domestic Abuse	500,000		
(Section B) Homeland Security Group (HSG) - 10 Point Plan	500,000		
(Section B) Homeland Security Group (HSG) - Economic Crime Levy	54,458,000		
(Section B) Homeland Security Group (HSG) - Domestic Nuclear Security	21,000,000		
(Section C) Migration & Borders Group (M&BG) - 10 Point Plan	262,585,000		
(Section C) Migration & Borders Group (M&BG) - Illegal Migration Taskforce	280,389,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) Migration & Borders Group (M&BG) - Illegal Migration Act	121,441,000		
(Section D) Strategic Operations for Illegal Migration - Illegal Migration Act	69,468,000		
(Section E) Customer Services - 10 Point Plan	36,320,000		
(Section E) Customer Services - Illegal Migration Act	4,700,000		
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - 10 Point Plan		-33,932,000	
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Illegal Migration Taskforce		-243,529,000	
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Asylum Support (net of savings)	3,982,989,000		
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Afghanistan Resettlement Schemes	528,170,000		
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Illegal Migration Act	1,500,000		
(Section G) Border Force - 10 Point Plan	184,000,000		
(Section G) Border Force - Illegal Migration Taskforce	50,000,000		
(Section G) Border Force - Illegal Migration Act	70,770,000		
(Section H) Immigration Enforcement - 10 Point Plan	123,420,000		
(Section H) Immigration Enforcement - Illegal Migration Taskforce	51,140,000		
(Section H) Immigration Enforcement - Illegal Migration Act	40,452,000		
(Section H) Immigration Enforcement - Foreign National Offenders Caseworkers	16,300,000		
(Section I) Corporate and Delivery - 10 Point Plan	19,651,000		
(Section I) Corporate and Delivery - Illegal Migration Act	16,908,000		
(Section I) Corporate and Delivery - Depreciation	269,000,000		
(Section K) Science, Technology, Analysis & Research (STAR) - 10 Point Plan	256,000		
<b>Total change in Resource DEL (voted)</b>	<b>7,194,229,000</b>	<b>-2,237,703,000</b>	<b>4,956,526,000</b>
<b>AME Expenditure Changes</b>			
(Section A) Public Safety Group (PSG) - Pensions Uplift for the Police Force, Fire and Rescue Services	256,273,000		
(Section A) Public Safety Group (PSG) - Decommissioning Provisions - Major Law Enforcement Portfolio	90,000,000		
<b>Total change in Resource AME (voted)</b>	<b>346,273,000</b>		<b>346,273,000</b>

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Budget Cover Transfers (BCTs)</b>			
(Section A) Public Safety Group (PSG) - Transfer to National Crime Agency (NCA) - Joint International Crime Centre		-3,300,000	
(Section A) Public Safety Group (PSG) - Transfer from Department for Science, Innovation and Technology (DSIT) - Shared Rural Network (SRN)	8,100,000		
(Section A) Public Safety Group (PSG) - Transfer from Ministry of Justice (MoJ) - Multi-Agency Public Protection System (MAPPS)	3,850,000		
(Section B) Homeland Security Group (HSG) - Transfer to Ministry of Defence (MoD) - Domestic Nuclear Security		-1,900,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to National Crime Agency (NCA) - Irregular Migration Returns Fund		-1,445,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Foreign, Commonwealth and Development Office (FCDO) - Irregular Migration Returns Fund		-4,434,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Ministry of Justice (MoJ) - Funding for New Plan for Immigration Legislation (NPI)		-3,325,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Ministry of Justice (MoJ) - Illegal Migration Act (IMA)		-7,300,000	
(Section I) Corporate & Delivery (C&D) - Transfer from Cabinet Office (CO) - Aragon Court Disposal	3,648,000		
(Section K) Science, Technology, Analysis & Research (STAR) - Transfer from Department for Levelling Up, Housing and Communities (DLUHC)	65,000		
<b>Budget Neutral Changes</b>			
(Section A) Public Safety Group (PSG) - Internal Transfers	11,926,000	-1,539,000	
(Section B) Homeland Security Group (HSG) - Internal Transfers	6,400,000	-3,526,000	
(Section C) Migration & Borders Group (M&BG) - Internal Transfers	2,210,000	-6,910,000	
(Section D) Strategic Operations for Illegal Migration		-40,000	
(Section E) Customer Services (CS) - Internal Transfers	6,910,000		
(Section F) Asylum, Support, Resettlement & Accommodation (ASRA) - Internal Transfers		-2,170,000	
(Section G) Border Force (BF) - Internal Transfers	1,308,000	-23,775,000	
(Section I) Corporate & Delivery (C&D) - Internal Transfers		-8,400,000	
(Section J) Digital, Data & Technology (DDaT) - Internal Transfers	17,375,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section L) Strategy - Internal Transfers	231,000		
<b>Budget Regime Changes</b>			
(Section B) Homeland Security Group (HSG) - Domestic Nuclear Security - Surrender		-21,000,000	
<b>Other Changes</b>			
(Section C) Migration & Borders Group (M&BG) 10 Point Plan - Resource DEL to Capital DEL Switch	134,363,000		
(Section E) Customer Services - Immigration Health Surcharge (IHS) - Resource DEL to Capital DEL Switch	4,900,000		
(Section K) Science, Technology, Analysis & Research (STAR) - 10 Point Plan - Resource DEL to Capital DEL Switch	1,037,000		
<b>Reserve Claims</b>			
(Section A) Public Safety Group (PSG) - Police Programmes	12,848,000		
(Section B) Homeland Security Group (HSG) - Economic Crime Levy	29,979,000		
(Section C) Migration & Borders Group (M&BG) - 10 Point Plan - Reserves - Agreed		-202,000,000	
(Section C) Migration & Borders Group (M&BG) - Illegal Migration Act Ministry of Justice - Reserves - New	62,224,000		
(Section C) Migration & Borders Group (M&BG) - Migration Systems Portfolio	84,315,000		
(Section D) Strategic Operations for Illegal Migration- Illegal Migration Act	13,440,000		
(Section E) Customer Services (CS) - Illegal Migration Act	11,250,000		
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - 10 Point Plan	219,400,000		
(Section F) Asylum Support, Resettlement and Accommodation (ASRA) - Illegal Migration Taskforce		-111,400,000	
(Section G) Border Force - 10 Point Plan	35,000,000		
(Section G) Border Force - Illegal Migration Act	3,500,000		
(Section H) Immigration Enforcement - 10 Point Plan		-52,400,000	
(Section H) Immigration Enforcement - Illegal Migration Taskforce	158,400,000		
(Section H) Immigration Enforcement - Illegal Migration Act	32,980,000		
(Section I) Corporate and Delivery - Illegal Migration Act	1,614,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section I) Corporate and Delivery - Major Law Enforcement	51,065,000		
(Section J) Digital, Data & Technology (DDaT) - Illegal Migration Act	5,000,000		
<b>Total change in Capital DEL (voted)</b>	<b>923,338,000</b>	<b>-454,864,000</b>	<b>468,474,000</b>
<b>AME Expenditure Changes</b>			
(Section I) Corporate and Delivery - Home Office Estates Dilapidation Costs: IFRS 16	110,000,000		
<b>Total change in Capital AME (voted)</b>	<b>110,000,000</b>		<b>110,000,000</b>
(Section I) Corporate & Delivery (C&D) - Revision to the Net Cash Requirement reflect changes to resources and capital as set out above.	3,400,000,000		
<b>Total change in Net Cash Requirement</b>	<b>3,400,000,000</b>		<b>3,400,000,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource <sup>†</sup>	4,956,526,000	-	4,956,526,000
Capital	468,474,000	-	468,474,000
<b>Annually Managed Expenditure</b>			
Resource	346,273,000	-	346,273,000
Capital	110,000,000	-	110,000,000
<b>Total Net Budget</b>			
Resource	5,302,799,000	-	5,302,799,000
Capital	578,474,000	-	578,474,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement<sup>†</sup></b>	<b>3,400,000,000</b>		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Home Office on:

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

Control of immigration and nationality; refugees (including the provision of loans) and Voluntary and Community Sector refugee organisations; support for asylum seekers; work permits.

Safeguarding children and vulnerable adults including reducing and preventing child trafficking and modern slavery; registration of forensic practitioners; grants to, and other expenditure on behalf of associated entities.

Securing the UK border and for controlling migration of people and goods at ports and airports across the UK and overseas.

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

Responsibility for the fire and rescue services; financial support to Local Authorities and Fire and Rescue Authorities; emergency assistance; improvement, transformation and efficiency; intervention action and capacity building in local authorities; Private Finance Initiative Special Grant.

Police resource and capital expenditure; crime reduction and prevention; firearms compensation and related matters; other services related to crime; tackling drug abuse.

Expenditure arising from the programme to reform the proceeds of crime and terrorism financing "suspicious activity reporting" regime.

Immigration Health Surcharge and Immigration Skills Charge.

Net spending by Arm's Length Bodies (Independent Office for Police Conduct, Security Industry Authority, Office of the Immigration Services Commissioner, College of Policing, Gangmasters Labour Abuse Authority and the Disclosure and Barring Service.). Payments of grant and grant-in-aid to other organisations promoting Home Office objectives; support to local authorities including Area Based Grants; payments to other Government departments; the administration and operation of the department; and other non-cash items.

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**Part I**

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Income arising from:

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

Identity management and data protection; passports and certificates.

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

Responsibility for and inspections of crown premises and emergency services.

Cyber-crime. Contributions for Police IT services.

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

Immigration Health Surcharge and Immigration Skills Charge.

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

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

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

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

† £2,600,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £2,600,000,000 resource DEL spending supporting the service provided for under section F of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2024.



**PART II: CHANGES PROPOSED**

	Net Resources												Net Capital		£'000		
	Present						Changes						Present	Changes			
	Admin			Prog			Admin			Prog							
	1	2	3	4	5	6	7	8	9								
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A Public Safety Group	51,105	11,152,886	98	127,321	51,203	11,280,207	208,146	31,885	240,031								
B Homeland Security Group	52,654	1,072,517	-	81,362	52,654	1,153,879	269,773	9,953	279,726								
C Migration and Borders Group	44,224	423,335	2,776	304,953	47,000	728,288	57,144	57,698	114,842								
D Strategic Operations for Illegal Migration	-	-	-	166,239	-	166,239	-	13,400	13,400								
E Customer Services (Visas & Passports)	-	-2,520,036	-	-794,780	-	-3,314,816	87,066	23,060	110,126								
F Asylum Support, Resettlement and Accommodation	-	1,085,970	-	4,336,284	-	5,422,254	26,030	105,830	131,860								
G Border Force	-	721,239	-	383,356	-	1,104,595	123,363	16,033	139,396								
H Immigration Enforcement	-	482,486	-	255,889	-	738,375	-5,088	138,980	133,892								
I Corporate and Delivery	114,466	837,412	85,435	318,290	199,901	1,155,702	66,296	47,927	114,223								
J Digital, Data and Technology	42,823	408,677	-	57,502	42,823	466,179	39,777	22,375	62,152								
K Science, Technology, Analysis and Research	13,988	17,965	1,050	7,244	15,038	25,209	36,718	1,102	37,820								
L Strategy	38,701	64,778	-17,699	-9,992	21,002	54,786	2,070	231	2,301								
M Legal Advisors	13,072	-	-	-	13,072	-	-	-	-								
N Communications	12,674	-	367	335	13,041	335	-	-	-								
O Arm's Length Bodies (Net)	-	122,142	-	5,391	-	127,533	20,004	-	20,004								
<i>Departmental Unallocated Provision</i>	-	354,895	-	-354,895	-	-	-	-	-								
<b>Total voted DEL</b>	<b>383,707</b>	<b>14,224,266</b>	<b>72,027</b>	<b>4,884,499</b>	<b>455,734</b>	<b>19,108,765</b>	<b>931,299</b>	<b>468,474</b>	<b>1,399,773</b>								
<b>Total DEL</b>			<b>72,027</b>	<b>4,884,499</b>				<b>468,474</b>									
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
P Police and Fire Superannuation	-	2,717,720	-	256,273	-	2,973,993	-	-	-								
Q AME Charges	-	-	-	90,000	-	90,000	-	110,000	110,000								
<b>Total voted AME</b>	<b>-</b>	<b>2,717,720</b>	<b>-</b>	<b>346,273</b>	<b>-</b>	<b>3,063,993</b>	<b>-</b>	<b>110,000</b>	<b>110,000</b>								
<b>Total AME</b>			<b>-</b>	<b>346,273</b>				<b>110,000</b>									
<b>Voted expenditure</b>			<b>72,027</b>	<b>5,230,772</b>				<b>578,474</b>									
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>				<b>-</b>									
<b>Total for Estimate</b>			<b>72,027</b>	<b>5,230,772</b>				<b>578,474</b>									

**PART II: CHANGES PROPOSED**

	£'000	
Present Plans	Changes	Revised Plans
18,600,000	3,400,000	22,000,000
<b>Net Cash Requirement</b>		

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000											
	Resources					Programme						Capital										
	Administration		Gross			Income		Gross				Income										
	1	2	3	4	5	6	7	8	9	10												
<b>Departmental Expenditure Limit (DEL)</b>																						
<b>Voted expenditure</b>																						
A Public Safety Group	53,528	-2,325	51,203	11,280,207	-	11,280,207						11,331,410	240,031	-	-	240,031					240,031	
B Homeland Security Group	52,654	-	52,654	1,381,030	-227,151	1,153,879						1,206,533	279,726	-	-	279,726					279,726	
C Migration and Borders Group	47,000	-	47,000	729,288	-1,000	728,288						775,288	114,842	-	-	114,842					114,842	
D Strategic Operations for Illegal Migration	-	-	-	166,239	-	166,239						166,239	13,400	-	-	13,400					13,400	
E Customer Services (Visas & Passports)	-	-	-	1,742,268	-5,057,084	-3,314,816						-3,314,816	110,126	-	-	110,126					110,126	
F Asylum Support, Resettlement and Accommodation	-	-	-	5,422,254	-	5,422,254						5,422,254	131,860	-	-	131,860					131,860	
G Border Force	-	-	-	1,145,745	-41,150	1,104,595						1,104,595	139,396	-	-	139,396					139,396	
H Immigration Enforcement	-	-	-	758,091	-19,716	738,375						738,375	133,892	-	-	133,892					133,892	
I Corporate and Delivery	221,246	-21,345	199,901	1,156,657	-955	1,155,702						1,355,603	114,223	-	-	114,223					114,223	
J Digital, Data and Technology	44,126	-1,303	42,823	607,275	-141,096	466,179						509,002	62,152	-	-	62,152					62,152	
K Science, Technology, Analysis and Research	15,038	-	15,038	55,463	-30,254	25,209						40,247	37,820	-	-	37,820					37,820	
L Strategy	21,002	-	21,002	55,986	-1,200	54,786						75,788	2,301	-	-	2,301					2,301	
M Legal Advisors	13,072	-	13,072	-	-	-						13,072	-	-	-	-					-	
N Communications	13,041	-	13,041	335	-	335						13,376	-	-	-	-					-	
O Arm's Length Bodies (Net)	-	-	-	127,533	-	127,533						127,533	20,004	-	-	20,004					20,004	
<i>Departmental Unallocated Provision</i>	-	-	-	-	-	-						-	-	-	-	-					-	
<b>Total voted DEL</b>	<b>480,707</b>	<b>-24,973</b>	<b>455,734</b>	<b>24,628,371</b>	<b>-5,519,606</b>	<b>19,108,765</b>						<b>19,564,499</b>	<b>1,399,773</b>	<b>-</b>	<b>-</b>	<b>1,399,773</b>					<b>1,399,773</b>	
<b>Total DEL</b>	<b>480,707</b>	<b>-24,973</b>	<b>455,734</b>	<b>24,628,371</b>	<b>-5,519,606</b>	<b>19,108,765</b>						<b>19,564,499</b>	<b>1,399,773</b>	<b>-</b>	<b>-</b>	<b>1,399,773</b>					<b>1,399,773</b>	
<b>Annually Managed Expenditure (AME)</b>																						
<b>Voted expenditure</b>																						
P Police and Fire Superannuation	-	-	-	2,973,993	-	2,973,993						2,973,993	-	-	-	-					-	
Q AME Charges	-	-	-	90,000	-	90,000						90,000	110,000	-	-	110,000					110,000	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,063,993</b>	<b>-</b>	<b>3,063,993</b>						<b>3,063,993</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>110,000</b>					<b>110,000</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,063,993</b>	<b>-</b>	<b>3,063,993</b>						<b>3,063,993</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>110,000</b>					<b>110,000</b>	

**PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION**

£'000

		Revised Plans									
		Resources						Total		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	11	12
Voted expenditure	480,707	-24,973	455,734	27,692,364	-5,519,606	22,172,758	22,628,492	-	1,509,773	-	1,509,773
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	<b>480,707</b>	<b>-24,973</b>	<b>455,734</b>	<b>27,692,364</b>	<b>-5,519,606</b>	<b>22,172,758</b>	<b>22,628,492</b>	<b>-</b>	<b>1,509,773</b>	<b>-</b>	<b>1,509,773</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>17,325,693</b>	<b>5,302,799</b>	<b>22,628,492</b>
<b>Net Capital Requirement</b>	<b>931,299</b>	<b>578,474</b>	<b>1,509,773</b>
<b>Accruals to cash adjustments</b>	<b>343,008</b>	<b>-2,481,273</b>	<b>-2,138,265</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-142,146	-5,391	-147,537
Add cash grant-in-aid	131,514	4,469	135,983
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-604,178	-269,000	-873,178
New provisions and adjustments to previous provisions	-	-200,000	-200,000
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	957,818	-2,011,351	-1,053,533
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>18,600,000</b>	<b>3,400,000</b>	<b>22,000,000</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	480,707
<i>Less:</i>	
Administration DEL Income	-24,973
<b>Net Administration Costs</b>	<b>455,734</b>
Gross Programme Costs	28,020,836
<i>Less:</i>	
Programme DEL Income	-5,519,606
Programme AME Income	-
Non-budget income	-94,835
<b>Net Programme Costs</b>	<b>22,406,395</b>
<b>Total Net Operating Costs</b>	<b>22,862,129</b>
<i>Of which:</i>	
Resource DEL	19,564,499
Capital DEL	328,472
Resource AME	3,063,993
Capital AME	-
Non-budget	-94,835
<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	-328,472
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	94,835
Other adjustments	-
<b>Total Resource Budget</b>	<b>22,628,492</b>
<i>Of which:</i>	
Resource DEL	19,564,499
Resource AME	3,063,993
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>22,628,492</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A: Public Safety Group	
Taxation	-2,325
I: Corporate and Delivery	
EU Grants Received	-21,345
J: Digital, Data and Technology	
Sales of Goods and Services	-1,303
<b>Total EU Grants Received</b>	<b>-21,345</b>
<b>Total Sales of Goods and Services</b>	<b>-1,303</b>
<b>Total Taxation</b>	<b>-2,325</b>
<b>Total Administration</b>	<b>-24,973</b>
<b>Programme</b>	
B: Homeland Security Group	
Sales of Goods and Services	-28,351
Other Income	-14,800
Taxation	-184,000
C: Migration and Borders Group	
Other Income	-1,000
E: Customer Services (Visas & Passports)	
Sales of Goods and Services	-2,668,517
Other Income	-1,715,359
Taxation	-673,208
G: Border Force	
Sales of Goods and Services	-4,200
Other Income	-36,950
H: Immigration Enforcement	
EU Grants Received	-4,916
Other Income	-3,000
Taxation	-11,800
I: Corporate and Delivery	
Other Income	-955
J: Digital, Data and Technology	
Sales of Goods and Services	-132,026
Other Income	-9,070
K: Science, Technology, Analysis and Research	
Sales of Goods and Services	-21,716
Other Income	-8,538
L: Strategy	
Other Income	-1,200
<b>Total EU Grants Received</b>	<b>-4,916</b>
<b>Total Sales of Goods and Services</b>	<b>-2,854,810</b>
<b>Total Other Income</b>	<b>-1,790,872</b>
<b>Total Taxation</b>	<b>-869,008</b>
<b>Total Programme</b>	<b>-5,519,606</b>
<b>Total Voted Resource DEL</b>	<b>-5,544,579</b>
<b>Total Voted Resource Income</b>	<b>-5,544,579</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-103,835	-103,835	9,000	9,000	-94,835	-94,835
<b>Total</b>	<b>-103,835</b>	<b>-103,835</b>	<b>9,000</b>	<b>9,000</b>	<b>-94,835</b>	<b>-94,835</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular Premium	-103,835	-103,835	9,000	9,000	-94,835	-94,835
<b>Total</b>	<b>-103,835</b>	<b>-103,835</b>	<b>9,000</b>	<b>9,000</b>	<b>-94,835</b>	<b>-94,835</b>



**PART III: NOTE D - Explanation of Accounting Officer responsibilities**

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Matthew Rycroft CBE

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

**ALB Accounting Officers:**

Andy Marsh	College of Policing
Eric Robinson	Disclosure and Barring Service
Elysia McCaffrey	Gangmasters and Labour Abuse Authority
John Tuckett	Immigration Services Commissioner
Tom Whiting (Interim)	Independent Office for Police Conduct
Michelle Russell	Security Industry Authority

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
O	College of Policing	37,825	5,895	38,720
O	Disclosure and Barring Service	-600	6,959	6,960
O	Gangmasters Licensing Authority	8,120	650	7,770
O	Independent Police Complaints Commission	77,134	3,016	74,889
O	Office of the Immigration Services Commissioner	4,386	1,980	6,140
O	Security Industry Authority	668	1,504	1,504
<b>Total</b>		<b>127,533</b>	<b>20,004</b>	<b>135,983</b>

**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
Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009). Revalued at GBP/EUR 0.85 01.02.24	8,534
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012).	10,000
Grant Agreements with Telecommunications Providers.	31,351

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

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

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

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

**Indemnities**

Borders and Enforcement New Detection Technology (NDT).

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

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

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

1. Belgium (loan of motion detection equipment and building; and loan of passive millimetre wave imager trucks and reflector and thermal imaging equipment).
2. The Netherlands (loan of motion detection equipment and building/shelters; CO2 probes and Thermal imaging equipment).
3. France (loan of motion detection equipment and building/shelters; CO2 probes and loan of passive millimetre wave imager reflectors and ISO containers).

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

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

- i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.
- ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by Borders and Enforcement in the juxtaposed control zone.
- iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004.
- iv) Ostend: Heartbeat shelters.
- v) St. Malo: CO2 probes to be operated by French operators.
- vi) Vlissingen: Heartbeat equipment and shelters.
- vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.

The minutes also refer to the following:

Indemnity in respect of the deployment and/or demonstration of NDT by Borders and Enforcement in Europe. Within the scope of this indemnity "Europe" is defined as the member states of the Organisation for Security and Co-operation in Europe (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships. (Algeria, Israel, Jordan, Morocco and Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).

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

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

Angiolini Inquiry (Minute dated 24 May 2022)

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

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

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

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

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

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

**Western Jet Foil Indemnity**

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

# National Crime Agency

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>£</b>			
<b>Budget Cover Transfers</b>			
(Section A) NCSP uplift Ringfenced	3,614,000		
(Section A) CPS Posts Non-ringfenced	540,000		
(Section A) FCDO CSSF	241,000		
(Section A) increase in Admin classification	2,712,000		
(Section A) reduction in Programme classification		-2,712,000	
(Section A) Invigor/OIC/Sov Borders Non-ringfenced	24,778,000		
<b>Other Changes</b>			
(Section A) IFRS Estates swap RDEL Ringfenced Cash		-844,000	
(Section A) IFRS Estates swap RDEL Non-ringfenced Cash	844,000		
<b>Reserve Claims</b>			
(Section A) IFRS Fleet EVs RDEL Non-ringfenced Cash	221,000		
(Section A) IFRS Estates RDEL Non-ringfenced Cash	3,448,000		
(Section A) Non IFRS 16 BAU Depreciation	8,470,000		
<b>Total change in Resource DEL (voted)</b>	<b>44,868,000</b>	<b>-3,556,000</b>	<b>41,312,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section A) JICC	3,300,000		
(Section A) Invigor/OIC/Sov Borders	1,445,000		
<b>Reserve Claims</b>			
(Section A) CDEL Non-cash	29,452,000		
<b>Total change in Capital DEL (voted)</b>	<b>34,197,000</b>		<b>34,197,000</b>
<b>AME Expenditure Changes</b>			
Non-cash additional capital AME required to fund dilapidation provisions for Stratford	1,233,000		
<b>Total change in Capital AME (voted)</b>	<b>1,233,000</b>		<b>1,233,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	41,312,000	-	41,312,000
Capital	34,197,000	-	34,197,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	1,233,000	-	1,233,000
<b>Total Net Budget</b>			
Resource	41,312,000	-	41,312,000
Capital	35,430,000	-	35,430,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by National Crime Agency on:

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

UK and overseas activity including but not limited to:

Principal function - Crime Reduction:

Securing that efficient and effective activities to combat serious and organised crime are carried out including by:

Investigating, prosecuting, preventing and disrupting people engaged in serious and organised crime. Other expenditure related to tackling crime to support the objectives of the National Crime Agency. Payment of grants to partners to promote and deliver National Crime Agency objectives; and the administration and operation of the department, its enabling functions and non-cash items.

Expenditure including: fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants costs, and damages ordered by the court to be paid by the NCA, including payments made as a result of asset recovery activity to individuals, charities, companies, other Government Departments, the Devolved Administrations, the European Union and other Governments. All other costs associated with asset recovery through Criminal and Civil courts and the holding and safe guarding of third party assets.

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

Principal function - Criminal Intelligence:

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

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

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

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

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

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**Part I**


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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.

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.

From 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.



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**Part I**

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**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		£'000			
	Present						Revised						Present	Changes		Revised		
	Changes		Admin		Prog		Changes		Admin		Prog							
	1	2	3	4	5	6	7	8	9									
<b>Departmental Expenditure Limit (DEL)</b>																		
<b>Voted expenditure</b>																		
A National Crime Agency	35,700	597,900	2,712	38,600	38,412	636,500						105,871	34,197	140,068				
<b>Total voted DEL</b>	<b>35,700</b>	<b>597,900</b>	<b>2,712</b>	<b>38,600</b>	<b>38,412</b>	<b>636,500</b>						<b>105,871</b>	<b>34,197</b>	<b>140,068</b>				
<b>Total DEL</b>			<b>2,712</b>	<b>38,600</b>									<b>34,197</b>					
<b>Annually Managed Expenditure (AME)</b>																		
<b>Voted expenditure</b>																		
B National Crime Agency AME	-	50,000	-	-	-	50,000						350	1,233	1,583				
<b>Total voted AME</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>						<b>350</b>	<b>1,233</b>	<b>1,583</b>				
<b>Total AME</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>							<b>1,233</b>					
<b>Voted expenditure</b>			<b>2,712</b>	<b>38,600</b>									<b>35,430</b>					
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>				
<b>Total for Estimate</b>			<b>2,712</b>	<b>38,600</b>									<b>35,430</b>					
<b>Net Cash Requirement</b>	<b>840,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>840,000</b>												

**PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION**

	Revised Plans										£'000		
	Resources					Capital							
	Administration					Programme						Total	
	1	2	3	4	5	6	7	8	9	10			
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Gross	Income	Net	
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A National Crime Agency	39,182	-770	38,412	886,896	-250,396	636,500	674,912	221,820	-81,752	140,068			
<b>Total voted DEL</b>	<b>39,182</b>	<b>-770</b>	<b>38,412</b>	<b>886,896</b>	<b>-250,396</b>	<b>636,500</b>	<b>674,912</b>	<b>221,820</b>	<b>-81,752</b>	<b>140,068</b>			
<b>Total DEL</b>	<b>39,182</b>	<b>-770</b>	<b>38,412</b>	<b>886,896</b>	<b>-250,396</b>	<b>636,500</b>	<b>674,912</b>	<b>221,820</b>	<b>-81,752</b>	<b>140,068</b>			
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
B National Crime Agency AME	-	-	-	50,000	-	50,000	50,000	1,583	-	1,583			
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>1,583</b>	<b>-</b>	<b>1,583</b>			
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>1,583</b>	<b>-</b>	<b>1,583</b>			
<b>Voted expenditure</b>	<b>39,182</b>	<b>-770</b>	<b>38,412</b>	<b>936,896</b>	<b>-250,396</b>	<b>686,500</b>	<b>724,912</b>	<b>223,403</b>	<b>-81,752</b>	<b>141,651</b>			
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total for Estimate</b>	<b>39,182</b>	<b>-770</b>	<b>38,412</b>	<b>936,896</b>	<b>-250,396</b>	<b>686,500</b>	<b>724,912</b>	<b>223,403</b>	<b>-81,752</b>	<b>141,651</b>			

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>683,600</b>	<b>41,312</b>	<b>724,912</b>
<b>Net Capital Requirement</b>	<b>106,221</b>	<b>35,430</b>	<b>141,651</b>
<b>Accruals to cash adjustments</b>	<b>50,179</b>	<b>-76,742</b>	<b>-26,563</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-101,095	-7,626	-108,721
New provisions and adjustments to previous provisions	-50,350	-1,233	-51,583
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-159	-	-159
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	201,783	-67,883	133,900
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>840,000</b>	<b>-</b>	<b>840,000</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	39,182
<i>Less:</i>	
Administration DEL Income	-770
<b>Net Administration Costs</b>	<b>38,412</b>
Gross Programme Costs	936,896
<i>Less:</i>	
Programme DEL Income	-331,500
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>605,396</b>
<b>Total Net Operating Costs</b>	<b>643,808</b>
<i>Of which:</i>	
Resource DEL	674,912
Capital DEL	-81,104
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	81,104
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>724,912</b>
<i>Of which:</i>	
Resource DEL	674,912
Resource AME	50,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>724,912</b>

**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

Sales of Assets

-648

Other Grants

-81,104

**Total Sales of Assets****-648****Total Other Grants****-81,104****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 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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**

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

# Ministry of Justice

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	£
<b>Budget Cover Transfers</b>				
(Section A) Transfer to Crown Prosecution Service for Victims Bill implementation costs - Programme.		-341,000		
(Section A) Transfer from Department for Environment, Food and Rural Affairs for Animal Cruelty Sentencing - Programme.	59,000			
(Section A) Transfer from Department for Environment, Food and Rural Affairs for Police, Crime, Sentencing and Courts Act (Hare Coursing Measures) - Programme.	212,000			
(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 Education for Unregulated Provisions - Programme.	7,000			
(Section A) Transfer from Department for Education for Data Improvement Across Government - Admin.	66,000			
(Section C) Transfer from Department for Levelling Up, Housing and Communities for Renters Reform - Programme.	500,000			
(Section A) Transfer from Department for Levelling Up, Housing and Communities for Offenders Accommodation Programme - Programme.	15,000			
(Section B) Transfer from Department for Levelling Up, Housing and Communities for Creating Future Opportunities - Programme.	11,250,000			
(Section A) Transfer from Department of Health and Social Care for NHS employer discrimination - Admin.	67,000			
(Section B) Transfer from Department of Health and Social Care to HM Prison and Probation Service (HMPPS) for the NHS Offender Personality Disorder Pathway - Programme.	738,000			

(Section B) Transfer to Department of Health and Social Care (NHS England) for the NHS Offender Personality Disorder Pathway - Programme.	-195,000
(Section B) Transfer to Department of Health and Social Care for Naloxone Project (Substance Misuse) - Programme.	-290,000
(Section A) Transfer from Department of Health and Social Care for Upgrade of Dental Suites in Prisons - Programme.	400,000
(Section A) Transfer from Department for Work and Pensions for Yorkshire Development Scheme - Admin.	1,229,000
(Section A) Transfer from Foreign, Commonwealth and Development Office for Conflict, Stability and Security Fund - Programme.	162,000
(Section A) Transfer from HM Treasury for Fair and Effective Market Review - Programme.	83,000
(Section A) Transfer from Home Office for Controlling and Coercive Behaviour - Programme.	12,702,000
(Section A) Transfer from Home Office for Pre-Charge Bail - Programme.	1,000,000
(Section A) Transfer from Home Office for Serious Violence Reduction Orders - Programme.	382,000
(Sections A, C, D, and I) Transfer from Home Office for Illegal Migration Act implementation - Programme.	29,995,000
(Sections A and C) Transfer from Home Office for Illegal Migration Act implementation - Admin.	3,885,000
(Section C) Transfer from Home Office for Notice to Quit - Programme.	352,000
(Sections C and D) Transfer from Home Office for Clearance of asylum backlogs - Programme.	18,100,000
(Section A) Transfer from Home Office for New Plan for Immigration - Programme.	900,000
(Section C) Transfer from Home Office for Nationality and Borders Act - Programme.	475,000
(Section B) Transfer to Home Office for Funding to support Desistance and Disengagement within Prevent - Programme.	-2,170,000
(Section A) Transfer from Home Office for Data Improvement Across Government - Programme.	774,000

(Section A) Transfer from Home Office for provision of Commercial Estate support - Programme.	2,330,000	
(Section C) Transfer to Scottish Government for Social Security and Child Support Scotland Devolution funding - Programme.		-1,619,000
(Section A) Transfer to Welsh Government for Shared Outcomes Fund: Better Outcomes through Linked Data (BOLD) programme - Admin.		-275,000
(Section B) Transfer to Welsh Government for Parc Learning and Skills funding - Programme.		-3,738,000
<b>Budget Neutral Changes</b>		
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for communications.	1,500,000	-1,500,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for Spark accelerated development programme.	804,000	-804,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding to Shared Services and People Group for additional usage costs resulting from headcount increases.	3,400,000	-3,400,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for change in volume of probation programme staff standard vetting costs.	576,000	-576,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for staff supporting drugs policy.	560,000	-560,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Security Investment Programme.	170,000	-170,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - return of funding for staff costs to corporate centre.	31,000	-31,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - RDEL funding in exchange for CDEL for IT Digital Referral tool.	480,000	-480,000

(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of Public Protection Unit Database funding to Justice Digital.	292,000	-292,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for HMPPS 2023 brand campaign.	7,400,000	-7,400,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for Operation Safeguard.	42,900,000	-42,900,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding to HMI Probation for inspection of Serious Further Offences.	241,000	-241,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding towards Prison Service Pay Review Body pay award.	29,194,000	-29,194,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for depreciation.	18,215,000	-18,215,000
(Section B to Section C) HM Prison and Probation Service to HM Courts and Tribunals Service (HMCTS) - funding for Intensive Supervision Court pilot.	60,000	-60,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding to Policy, Strategy and Analysis Group for Intensive Supervision Court pilot.	192,000	-192,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Counter Terrorism Step Up programme.	317,000	-317,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for evaluation of drug strategy and community sentence treatment requirements.	590,000	-590,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for Sustainability Project (tree nurseries).	60,000	-60,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Business Partnering teams.	542,000	-542,000

(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Analytical Services.	3,923,000	-3,923,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of Information Security team to Chief Operating Officer Group.	504,000	-504,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of Contract Management Improvement Team to Chief Operating Officer Group.	888,000	-888,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - return of funding no longer required.	6,000,000	-6,000,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for substance misuse.	560,000	-560,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for prototype drainage planters.	20,000	-20,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for National Prison Administration campaign.	22,000	-22,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Ethnic Minority Grant.	25,000	-25,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding to the Prisons and Probation Ombudsman for special investigation into abuse at Medomsley Detention Centre.	323,000	-323,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding to MoJ Property for business rates at new prisons.	2,080,000	-2,080,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for cost of living funding payments.	41,370,000	-41,370,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - RDEL funding in exchange for CDEL funding following audit advice that spend could not be capitalised.	6,000,000	-6,000,000



(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding to People Group for Unlocked talent programme.	421,000	-421,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - transfer of Nationality and Borders Act funding.	2,000,000	-2,000,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for Civil Automatic Referral to Mediation Project.	3,917,000	-3,917,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for depreciation.	67,500,000	-67,500,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding from Judicial Offices for Immigration Appeals reports.	59,000	-59,000
(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.	9,912,000	-9,912,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - RDEL funding in exchange for return of CDEL funding for HMCTS Reform following audit advice that spend could not be capitalised.	3,764,000	-3,764,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - return of RDEL funding in exchange for CDEL funding for Pre-Recorded Evidence project.	1,100,000	-1,100,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - RDEL funding in exchange for return of CDEL funding following audit advice that spend could not be capitalised.	515,000	-515,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - transfer of Judges Lodgings from MoJ Property.	1,341,000	-1,341,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for Specialist Sexual Violence Support estates works.	422,000	-422,000

(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for cost of living payments.	23,750,000	-23,750,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for increased costs in Special Educational Needs and Disability tribunals.	1,500,000	-1,500,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for Pathfinder scheme preparatory activities.	600,000	-600,000
(Section D to Section A) Legal Aid Agency to Policy, Corporate Services and Associated Offices - return of funding no longer required.	158,000	-158,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - RDEL funding in exchange for CDEL following audit advice that licence costs could not be capitalised.	34,000	-34,000
(Section D to Section A) Policy, Corporate Services and Associated Offices to Legal Aid Agency - funding for depreciation.	216,000	-216,000
(Section A to Section E) Policy, Corporate Services and Associated Offices to Criminal Injuries Compensation Authority Agency - funding for cost of living payments.	523,000	-523,000
(Section A to Section G) Policy, Corporate Services and Associated Offices to Children and Family Court Advisory and Support Service - funding for depreciation.	56,000	-56,000
(Section A to Section G) Policy, Corporate Services and Associated Offices to Children and Family Court Advisory and Support Service - funding for London relocation project.	124,000	-124,000
(Section A to Section G) Policy, Corporate Services and Associated Offices to Children and Family Court Advisory and Support Service - funding for cost of living payments.	3,977,000	-3,977,000
(Section A to Section H) Policy, Corporate Services and Associated Offices to Criminal Cases Review Commission - funding for additional miscarriages of justice activity.	600,000	-600,000
(Section A to Section H) Policy, Corporate Services and Associated Offices to Criminal Cases Review Commission - funding for cost of living payments.	147,000	-147,000

(Section I to Section A) Judicial Appointments Commission to Policy, Corporate Services and Associated Offices - return of depreciation funding no longer required.	7,000	-7,000
(Section A to Section I) Policy, Corporate Services and Associated Offices to Judicial Appointments Commission - funding for cost of living payments.	161,000	-161,000
(Section A to Section J) Policy, Corporate Services and Associated Offices to Legal Service Board - funding for estates costs.	7,000	-7,000
(Section J to Section A) Legal Services Board to Policy, Corporate Services and Associated Offices - return of depreciation budget no longer required.	22,000	-22,000
(Section A to Section J) Policy, Corporate Services and Associated Offices to Legal Service Board - funding for research project.	50,000	-50,000
(Section K to Section A) Office for Legal Complaints to Policy, Corporate Services and Associated Offices - return of depreciation budget no longer required.	95,000	-95,000
(Section A to Section L) Policy, Corporate Services and Associated Offices to Parole Board - funding for depreciation.	25,000	-25,000
(Section L to Section A) Parole Board to Policy, Corporate Services and Associated Offices - funding to People Group for Inclusive Boards to carry out Executive Search for three key campaigns.	50,000	-50,000
(Section A to Section L) Policy, Corporate Services and Associated Offices to Parole Board - funding towards fee incentive increases.	1,775,000	-1,775,000
(Section A to Section L) Policy, Corporate Services and Associated Offices to Parole Board - funding for cost of living payments.	359,000	-359,000
(Section M to Section A) Youth Justice Board to Policy, Corporate Services and Associated Offices - return of funding no longer required.	8,723,000	-8,723,000
(Section A to Section M) Policy, Corporate Services and Associated Offices to Youth Justice Board - funding for depreciation.	300,000	-300,000
(Section A to Section N) Policy, Corporate Services and Associated Offices to Gov Facilities Services Ltd - notional RDEL allocation.	1,000	-1,000

(Section A to Section O) Policy, Corporate Services and Associated Offices to Independent Monitoring Authority for the Citizens' Rights Agreements - funding for depreciation.	74,000	-74,000
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**Cash Management Adjustments**

(Section A) Funding from HM Treasury in relation to the Cash Management Scheme - Admin.	98,000	
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**Other Changes**

(Section A) Capital DEL to Resource DEL funding switch - Programme.	190,500,000	
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(Section Q) Increase in Higher Judiciary Judicial Salaries.		-2,297,000
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(Section R) Increase in CFER related to Legal Services Board.	50,000	
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**Reserve Claims**

(Section A) Funding from HM Treasury in relation to cost of living payments - Admin.	9,000,000	
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(Section A) Funding from HM Treasury in relation to cost of living payments - Programme.	80,000,000	
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(Section A) Funding from HM Treasury in relation to a shortfall of fee and fine income - Programme.	92,700,000	
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(Section A) Funding from HM Treasury in relation to additional judicial pay and pensions costs in the Special Educational Needs Tribunal - Programme.	34,000,000	
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(Section A) Funding from HM Treasury in relation to additional holiday pay (Harpur Trust case) - Programme.	11,000,000	
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(Section A) Funding from HM Treasury in relation to depreciation - Programme.	15,000,000	
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(Section A) Funding from HM Treasury in relation to Turnaround grants - Programme.	11,000,000	
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(Section A) Funding from HM Treasury in relation to the Shared Outcomes Fund - BOLD Programme - Admin.	194,000	
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(Section A) Funding from HM Treasury in relation to the Shared Outcomes Fund - BOLD Programme to go to Welsh Government - Admin.	275,000	
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(Section A) Funding from HM Treasury in relation to the Shared Outcomes Fund - Remote Legal Advice - Admin.	250,000	
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<b>Total change in Resource DEL (voted)</b>	<b>833,297,000</b>	<b>-314,449,000</b>	<b>518,848,000</b>
<b>Other Changes</b>			
(Section Q) Increase in Higher Judiciary Judicial Salaries.	2,297,000		
(Section R) Increase in CFER related to Legal Services Board.		-50,000	
<b>Total change in Resource DEL (non-voted)</b>	<b>2,297,000</b>	<b>-50,000</b>	<b>2,247,000</b>
<b>AME Expenditure Changes</b>			
(Section S) Funding from HM Treasury in relation to movement in provisions.	215,732,000		
<b>Budget Neutral Changes</b>			
(Section S to Section Y) Movement in provision.	25,374,000	-25,374,000	
(Section S to Section Z) Movement in provision.	265,000	-265,000	
(Section T to Section S) Movement in provision.	114,000,000	-114,000,000	
(Section S to Section W) Movement in provision.	23,000	-23,000	
(Section S to Section AF) Movement in provision.	1,000	-1,000	
(Section S to Section AG) Movement in provision.	1,000	-1,000	
(Section S to Section AA) Movement in provision.	1,000	-1,000	
(Section S to Section V) Movement in provision.	112,919,000	-112,919,000	
(Section S to Section AB) Movement in provision.	1,000	-1,000	
(Section U to Section S) Movement in provision.	36,200,000	-36,200,000	
(Section S to Section AH) Movement in provision.	1,000	-1,000	
(Section S to Section AC) Movement in provision.	1,000	-1,000	
(Section S to Section AD) Movement in provision.	52,000	-52,000	
(Section S to Section AE) Movement in provision.	99,000	-99,000	
<b>Total change in Resource AME (voted)</b>	<b>504,670,000</b>	<b>-288,938,000</b>	<b>215,732,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section A) Transfer to Cabinet Office for Evaluation Accelerator Fund.		-28,000	
(Section C) Transfer from Department for Levelling Up, Housing and Communities for Renters Reform.	700,000		

(Section C) Transfer from Department for Levelling Up, Housing and Communities for Commission to update Residential Property Tribunal System.	196,000	
(Section A) Transfer from Department for Levelling Up, Housing and Communities for overage relating to HMP Wealstun.	3,850,000	
(Sections A and C) Transfer from Home Office for Illegal Migration Act implementation.	7,300,000	
(Section C) Transfer from Home Office for Nationality and Borders Act (IT Development).	3,325,000	
(Section B) Transfer to Home Office for Multi-agency Public Protection System (MAPPS).		-3,850,000
<b>Budget Exchange (BX)</b>		
(Section B) Decrease in funding: Ringfenced funding profile change - Prison Expansion.		-589,000,000
(Section B) Decrease in funding: Non-ringfenced funding profile change - Electronic Monitoring.		-6,000,000
<b>Budget Neutral Changes</b>		
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - return of CDEL in exchange for RDEL for IT Digital Referral tool.	480,000	-480,000
(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.	160,920,000	-160,920,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - return of CDEL funding in exchange for RDEL funding following audit advice that spend could not be capitalised.	6,000,000	-6,000,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of catering capital to MoJ Property for provision of catering equipment in prison establishments.	3,000,000	-3,000,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for Civil Automatic Referral to Mediation Project.	885,000	-885,000

(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - return of CDEL funding in exchange for RDEL funding to reflect the revised HMCTS Reform delivery plan.	3,764,000	-3,764,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - return of CDEL funding in exchange for RDEL funding following audit advice that spend could not be capitalised.	515,000	-515,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - CDEL funding in exchange for return of RDEL funding for Pre-recorded Evidence project.	1,100,000	-1,100,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for additional court maintenance capital works.	10,000,000	-10,000,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - IFRS16-related provision for leasing costs.	1,960,000	-1,960,000
(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.	10,000,000	-10,000,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for Fast Track Reform system.	288,000	-288,000
(Section D to Section A) Legal Aid Agency to Policy, Corporate Services and Associated Offices - CDEL funding in exchange for return of RDEL following audit advice that licence costs could not be capitalised.	25,000	-25,000
(Section A to Section E) Policy, Corporate Services and Associated Offices to Criminal Injuries Compensation Authority Agency - IFRS16-related provision for new lease.	4,000,000	-4,000,000
(Section A to Section F) Policy, Corporate Services and Associated Offices to Office of the Public Guardian - IFRS16-related provision for new lease.	1,000,000	-1,000,000
(Section A to Section G) Policy, Corporate Services and Associated Offices to Children and Family Court Advisory and Support Service - funding for London relocation and website redevelopment projects.	1,079,000	-1,079,000

(Section A to Section J) Policy, Corporate Services and Associated Offices to Legal Service Board - IFRS16-related provision for new lease.	72,000	-72,000	
(Section A to Section N) Policy, Corporate Services and Associated Offices to Gov Facilities Services Ltd - notional CDEL allocation.	1,000	-1,000	
<b>Other Changes</b>			
(Section A) Capital DEL to Resource DEL funding switch.		-190,500,000	
(Section B) Decrease in funding: return of ringfenced funding not required in the current year - Prison Expansion.		-40,000,000	
<b>Reserve Claims</b>			
(Section C) Funding from HM Treasury in relation to additional court maintenance.	20,000,000		
(Section A) Funding from HM Treasury in relation to additional IFRS16-related lease costs.	5,000,000		
<b>Total change in Capital DEL (voted)</b>	<b>245,460,000</b>	<b>-1,034,467,000</b>	<b>-789,007,000</b>
<b>Budget Neutral Changes</b>			
(Section S to Section Y) Movement in provision.	318,000	-318,000	
(Section W to Section S) Movement in provision.	600,000	-600,000	
(Section S to Section AH) 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 V) Movement in provision.	200,000	-200,000	
(Section S to Section T) Movement in provision.	1,000	-1,000	
<b>Other Changes</b>			
(Section S) Token increase in CAME to enable Parliament to vote Supplementary Estimate.	1,000		
<b>Total change in Capital AME (voted)</b>	<b>1,123,000</b>	<b>-1,122,000</b>	<b>1,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.		-106,608,000	
<b>Total change in Net Cash Requirement</b>		<b>-106,608,000</b>	<b>-106,608,000</b>



**PART I: EXPENDITURE AND AMBIT**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	518,848,000	2,247,000	521,095,000
Capital	-789,007,000	-	-789,007,000
<b>Annually Managed Expenditure</b>			
Resource	215,732,000	-	215,732,000
Capital	1,000	-	1,000
<b>Total Net Budget</b>			
Resource	734,580,000	2,247,000	736,827,000
Capital	-789,006,000	-	-789,006,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>-106,608,000</b>		

Supplementary amounts required in the year ending 31 March 2024 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), legal aid and legal support; support for victims and witnesses; miscarriages of justice; judicial and legal services policy.

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

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

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

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

Fine income, including retention of legacy criminal court charging income; receipts relating to the asset recovery incentive scheme; receipts from the Victims Surcharge; receipts retained in relation to the costs of fine enforcement and pre-1990 loan charge debt payments.

Income related to the activities of His Majesty's Prison and Probation Service, including share of gross profits from sales and services; prisoners' earnings and contributions related to damage to property; receipts from external organisations, subsidies and sales; receipts from local authorities for secure remand places.

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

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

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

Recoveries from the Debt Management Office for the cost of administering funds in court; from investment managers for the cost of administering the Lord Chancellor's Strategic Investment Board; for research and recommendation work undertaken by the Law Commission; recoveries by the Office of the Official Solicitor.

Legal services regulation; judicial superannuation contributions and receipts from the Judicial Pensions Scheme supply estimate for administrative costs.

Receipts from: the European Commission; Royal Licences; Crown Office fees; Design 102 activities; the New Deal Scheme and wider markets initiatives; the Scottish Government, Northern Ireland Executive and the Welsh Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Education and Skills Funding Agency; the Heritage Lottery Fund and Sport England.

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

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

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

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

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

## PART II: CHANGES PROPOSED

	Net Resources										Net Capital		
	Present		Changes		Revised		Present	Changes	Revised	Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog							7
1	2	3	4	5	6	7	8	9	7	8	9		
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Policy, Corporate Services and Associated Offices	453,379	345,999	13,425	243,333	466,804	589,332	281,170	-36,119	245,051				
B HM Prison and Probation Service	24,199	5,133,475	-105	115,433	24,094	5,248,908	1,847,718	-808,290	1,039,428				
C HM Courts and Tribunals Service	22,522	2,080,625	498	130,322	23,020	2,210,947	175,459	49,275	224,734				
D Legal Aid Agency	15,188	2,169,018	318	16,042	15,506	2,185,060	173	-25	148				
E Criminal Injuries Compensation Authority Agency	-554	153,579	1	522	-553	154,101	100	4,000	4,100				
F Office of the Public Guardian	34	-11,030	-	-	34	-11,030	100	1,000	1,100				
G Children and Family Court Advisory and Support Service	5,596	142,846	110	4,047	5,706	146,893	1,500	1,079	2,579				
H Criminal Cases Review Commission (ALB)(Net)	691	7,171	30	717	721	7,888	215	-	215				
I Judicial Appointments Commission (ALB)(Net)	437	8,493	161	293	598	8,786	1	-	1				
J Legal Services Board (ALB)(Net)	-	4,694	-	35	-	4,729	74	72	146				
K Office for Legal Complaints (ALB)(Net)	-	16,878	-	-95	-	16,783	250	-	250				
L Parole Board (ALB)(Net)	3,671	23,391	236	1,873	3,907	25,264	140	-	140				
M Youth Justice Board (ALB)(Net)	3,204	110,975	35	-8,458	3,239	102,517	600	-	600				
N Gov Facilities Services Ltd (ALB)(Net)	-	-	-	1	-	1	-	1	1				
O Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	3,426	2,347	80	-6	3,506	2,341	1	-	1				
<b>Total voted DEL</b>	<b>531,793</b>	<b>10,188,461</b>	<b>14,789</b>	<b>504,059</b>	<b>546,582</b>	<b>10,692,520</b>	<b>2,307,501</b>	<b>-789,007</b>	<b>1,518,494</b>				
<b>Non-voted expenditure</b>													
Q Higher Judiciary Judicial Salaries	-	174,725	-	2,297	-	177,022	-	-	-				
R Office for Legal Complaints/Legal Services Board Consolidated Fund Extra Receipts	-	-21,462	-	-50	-	-21,512	-	-	-				
<b>Total non-voted DEL</b>	<b>-</b>	<b>153,263</b>	<b>-</b>	<b>2,247</b>	<b>-</b>	<b>155,510</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Total DEL</b>			<b>14,789</b>	<b>506,306</b>				<b>-789,007</b>					

**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				
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
S Policy, Corporate Services and Associated Offices	-	200,065	-	204,217	-	404,282	21,802	79	21,881
T HM Prison and Probation Service	-	201,000	-	-114,000	-	87,000	-	1	1
U HM Courts and Tribunals Service	-	80,300	-	-36,200	-	44,100	1,500	-	1,500
V Legal Aid Agency	-	-9,000	-	112,919	-	103,919	-	200	200
W Criminal Injuries Compensation Authority Agency	-	9,000	-	23,000	-	32,000	-	-600	-600
X Office of the Public Guardian	-	200	-	-	-	200	-	1	1
Y Children and Family Court Advisory and Support Service (ALB)(Net)	-	-	-	25,374	-	25,374	1	318	319
Z Criminal Cases Review Commission (ALB)(Net)	-	1	-	265	-	266	-	1	1
AA Judicial Appointments Commission (ALB)(Net)	-	-	-	1	-	1	-	-	-
AB Legal Services Board (ALB)(Net)	-	-	-	1	-	1	-	-	-
AC Office for Legal Complaints (ALB)(Net)	-	-	-	1	-	1	-	-	-
AD Parole Board (ALB)(net)	-	1	-	52	-	53	-	-	-
AE Youth Justice Board (ALB)(Net)	-	1	-	99	-	100	-	-	-
AF Gov Facilities Services Ltd (ALB)(Net)	-	-	-	1	-	1	-	-	-
AG Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	-	-	-	1	-	1	-	-	-
AH Oasis Restore Trust (ALB)(Net)	-	-	-	1	-	1	-	1	1
<b>Total voted AME</b>	-	<b>481,568</b>	-	<b>215,732</b>	-	<b>697,300</b>	<b>23,303</b>	<b>1</b>	<b>23,304</b>
<b>Total AME</b>								<b>1</b>	
<b>Voted expenditure</b>				<b>14,789</b>		<b>719,791</b>		<b>-789,006</b>	
<b>Non-voted expenditure</b>									
<b>Total for Estimate</b>				<b>14,789</b>		<b>722,038</b>		<b>-789,006</b>	

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>12,432,382</b>	<b>-106,608</b>	<b>12,325,774</b>

## 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				
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Policy, Corporate Services and Associated Offices	493,786	-26,982	466,804	1,811,510	-1,222,178	589,332	1,811,510	-1,222,178	589,332	1,056,136	251,006	-5,955	245,051
B HM Prison and Probation Service	24,120	-26	24,094	5,503,032	-254,124	5,248,908	5,503,032	-254,124	5,248,908	5,273,002	1,040,705	-1,277	1,039,428
C HM Courts and Tribunals Service	23,156	-136	23,020	2,267,065	-56,118	2,210,947	2,267,065	-56,118	2,210,947	2,233,967	227,734	-3,000	224,734
D Legal Aid Agency	15,584	-78	15,506	2,219,038	-33,978	2,185,060	2,219,038	-33,978	2,185,060	2,200,566	148	-	148
E Criminal Injuries Compensation Authority Agency	1,230	-1,783	-553	168,927	-14,826	154,101	168,927	-14,826	154,101	153,548	4,100	-	4,100
F Office of the Public Guardian	34	-	34	97,379	-108,409	-11,030	97,379	-108,409	-11,030	-10,996	1,100	-	1,100
G Children and Family Court Advisory and Support Service(ALB)(Net)	5,706	-	5,706	146,893	-	146,893	146,893	-	146,893	152,599	2,579	-	2,579
H Criminal Cases Review Commission (ALB) (Net)	721	-	721	7,888	-	7,888	7,888	-	7,888	8,609	215	-	215
I Judicial Appointments Commission(ALB) (Net)	598	-	598	8,786	-	8,786	8,786	-	8,786	9,384	1	-	1
J Legal Services Board (ALB)(Net)	-	-	-	4,729	-	4,729	4,729	-	4,729	4,729	146	-	146
K Office for Legal Complaints (ALB)(Net)	-	-	-	16,783	-	16,783	16,783	-	16,783	16,783	250	-	250
L Parole Board (ALB)(Net)	3,907	-	3,907	25,264	-	25,264	25,264	-	25,264	29,171	140	-	140
M Youth Justice Board (ALB)(Net)	3,239	-	3,239	102,517	-	102,517	102,517	-	102,517	105,756	600	-	600
N Gov Facilities Services Ltd (ALB)(Net)	-	-	-	1	-	1	1	-	1	1	1	-	1
O Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	3,506	-	3,506	2,341	-	2,341	2,341	-	2,341	5,847	1	-	1
P Oasis Restore Trust (ALB)(Net)	-	-	-	5,250	-	5,250	5,250	-	5,250	5,250	-	-	-
<b>Total voted DEL</b>	<b>575,587</b>	<b>-29,005</b>	<b>546,582</b>	<b>12,387,403</b>	<b>-1,689,633</b>	<b>10,697,770</b>	<b>12,387,403</b>	<b>-1,689,633</b>	<b>10,697,770</b>	<b>11,244,352</b>	<b>1,528,726</b>	<b>-10,232</b>	<b>1,518,494</b>
<b>Non-voted expenditure</b>													
Q Higher Judiciary Judicial Salaries	-	-	-	177,022	-	177,022	177,022	-	177,022	177,022	-	-	-
R Office for Legal Complaints/Legal Services Board Consolidated Fund Extra Receipts	-	-	-	-	-21,512	-21,512	-	-21,512	-21,512	-21,512	-	-	-
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,022</b>	<b>-21,512</b>	<b>155,510</b>	<b>177,022</b>	<b>-21,512</b>	<b>155,510</b>	<b>155,510</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total DEL</b>	<b>575,587</b>	<b>-29,005</b>	<b>546,582</b>	<b>12,564,425</b>	<b>-1,711,145</b>	<b>10,853,280</b>	<b>12,564,425</b>	<b>-1,711,145</b>	<b>10,853,280</b>	<b>11,399,862</b>	<b>1,528,726</b>	<b>-10,232</b>	<b>1,518,494</b>

**PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION**

	Revised Plans										
	Resources					Capital					
	Administration		Programme			Total		Gross		Net	
	1	2	3	4	5	6	7	8	9	10	
<b>Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
S Policy, Corporate Services and Associated Offices	-	-	-	404,282	-	404,282	404,282	21,881	-	21,881	
T HM Prison and Probation Service	-	-	-	87,000	-	87,000	87,000	1	-	1	
U HM Courts and Tribunals Service	-	-	-	44,100	-	44,100	44,100	1,500	-	1,500	
V Legal Aid Agency	-	-	-	103,919	-	103,919	103,919	200	-	200	
W Criminal Injuries Compensation Authority Agency	-	-	-	32,000	-	32,000	32,000	-600	-	-600	
X Office of the Public Guardian	-	-	-	200	-	200	200	1	-	1	
Y Children and Family Court Advisory and Support Service (ALB)(Net)	-	-	-	25,374	-	25,374	25,374	319	-	319	
Z Criminal Cases Review Commission (ALB)(Net)	-	-	-	266	-	266	266	1	-	1	
AA Judicial Appointments Commission (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	
AB Legal Services Board (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	
AC Office for Legal Complaints (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	
AD Parole Board (ALB)(Net)	-	-	-	53	-	53	53	-	-	-	
AE Youth Justice Board (ALB)(Net)	-	-	-	100	-	100	100	-	-	-	
AF Gov Facilities Services Ltd (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	
AG Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	
AH Oasis Restore Trust (ALB)(Net)	-	-	-	1	-	1	1	1	-	1	
<b>Total voted AME</b>	-	-	-	<b>697,300</b>	-	<b>697,300</b>	<b>697,300</b>	<b>23,304</b>	-	<b>23,304</b>	
<b>Total AME</b>	-	-	-	<b>697,300</b>	-	<b>697,300</b>	<b>697,300</b>	<b>23,304</b>	-	<b>23,304</b>	
<b>Voted expenditure</b>	<b>575,587</b>	<b>-29,005</b>	<b>546,582</b>	<b>13,084,703</b>	<b>-1,689,633</b>	<b>11,395,070</b>	<b>11,941,652</b>	<b>1,552,030</b>	<b>-10,232</b>	<b>1,541,798</b>	
<b>Non-voted expenditure</b>	-	-	-	<b>177,022</b>	<b>-21,512</b>	<b>155,510</b>	<b>155,510</b>	-	-	-	
<b>Total for Estimate</b>	<b>575,587</b>	<b>-29,005</b>	<b>546,582</b>	<b>13,261,725</b>	<b>-1,711,145</b>	<b>11,550,580</b>	<b>12,097,162</b>	<b>1,552,030</b>	<b>-10,232</b>	<b>1,541,798</b>	

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>11,360,335</b>	<b>736,827</b>	<b>12,097,162</b>
<b>Net Capital Requirement</b>	<b>2,330,804</b>	<b>-789,006</b>	<b>1,541,798</b>
<b>Accruals to cash adjustments</b>	<b>-1,105,494</b>	<b>-52,182</b>	<b>-1,157,676</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-341,855	-26,327	-368,182
Add cash grant-in-aid	336,876	-1,569	335,307
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,185,648	-55,669	-1,241,317
New provisions and adjustments to previous provisions	-1,442,167	-63,417	-1,505,584
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	300,000	180,000	480,000
Use of provisions	1,227,300	-85,200	1,142,100
<b>Removal of non-voted budget items</b>	<b>-153,263</b>	<b>-2,247</b>	<b>-155,510</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-174,725	-2,297	-177,022
Other adjustments	21,462	50	21,512
<b>Net Cash Requirement</b>	<b>12,432,382</b>	<b>-106,608</b>	<b>12,325,774</b>



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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	575,549
<i>Less:</i>	
Administration DEL Income	-29,005
<b>Net Administration Costs</b>	<b>546,544</b>
Gross Programme Costs	13,261,764
<i>Less:</i>	
Programme DEL Income	-1,711,145
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>11,550,619</b>
<b>Total Net Operating Costs</b>	<b>12,097,163</b>
<i>Of which:</i>	
Resource DEL	10,257,763
Capital DEL	-
Resource AME	1,839,400
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-1
<b>Total Resource Budget</b>	<b>12,097,162</b>
<i>Of which:</i>	
Resource DEL	11,399,862
Resource AME	697,300
<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	21,512
Other adjustments	-21,512
<b>Total Resource (Estimate)</b>	<b>12,097,162</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Policy, Corporate Services and Associated Offices	
Sales of Goods and Services	-26,982
B HM Prison and Probation Service	
Sales of Goods and Services	-26
C HM Courts and Tribunals Service	
Sales of Goods and Services	-136
D Legal Aid Agency	
Sales of Goods and Services	-78
E Criminal Injuries Compensation Authority Agency	
Sales of Goods and Services	-1,783
<b>Total Sales of Goods and Services</b>	<b>-29,005</b>
<b>Total Administration</b>	<b>-29,005</b>
<b>Programme</b>	
A Policy, Corporate Services and Associated Offices	
Sales of Goods and Services	-833,278
Taxation	-388,900
B HM Prison and Probation Service	
Sales of Goods and Services	-254,124
C HM Courts and Tribunals Service	
Sales of Goods and Services	-56,118
D Legal Aid Agency	
Sales of Goods and Services	-33,978
E Criminal Injuries Compensation Authority Agency	
Sales of Goods and Services	-14,826
F Office of the Public Guardian	
Sales of Goods and Services	-108,409
<b>Total Sales of Goods and Services</b>	<b>-1,300,733</b>
<b>Total Taxation</b>	<b>-388,900</b>
<b>Total Programme</b>	<b>-1,689,633</b>
<b>Total Voted Resource DEL</b>	<b>-1,718,638</b>
<b>Total Voted Resource Income</b>	<b>-1,718,638</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A Policy, Corporate Services and Associated Offices	
Sales of Assets	-5,955
B HM Prison and Probation Service	
Sales of Assets	-1,277
C HM Courts and Tribunals Service	
Sales of Assets	-3,000
<b>Total Sales of Assets</b>	<b>-10,232</b>
<b>Total Programme</b>	<b>-10,232</b>
<b>Total Voted Capital DEL</b>	<b>-10,232</b>
<b>Total Voted Capital Income</b>	<b>-10,232</b>

## DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-21,462	-21,462	-50	-50	-21,512	-21,512
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)	-	-	-	-	-	-
<b>Total</b>	<b>-21,462</b>	<b>-21,462</b>	<b>-50</b>	<b>-50</b>	<b>-21,512</b>	<b>-21,512</b>
<b>Departmental Expenditure Limit</b>						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-21,462	-21,462	-50	-50	-21,512	-21,512
<b>Total</b>	<b>-21,462</b>	<b>-21,462</b>	<b>-50</b>	<b>-50</b>	<b>-21,512</b>	<b>-21,512</b>

**PART III: NOTE D - Explanation of Accounting Officer responsibilities**

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Antonia Romeo

**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
Linda Brown 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
Matthew Hill	Legal Services Board
Paul McFadden	Office for Legal Complaints
Martin Jones	Parole Board
Stephanie Roberts-Bibby	Youth Justice Board
Neil Edmond	Gov Facilities Services Ltd
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 Detail	Body	Resources	Capital	Grant-in-aid
G	Children and Family Court Advisory and Support Service	152,599	2,579	152,540
H	Criminal Cases Review Commission	8,609	215	8,674
I	Judicial Appointments Commission	9,384	1	9,204
J	Legal Services Board	4,729	146	4,538
K	Office for Legal Complaints	16,783	250	16,478
L	Parole Board	29,171	140	28,911
M	Youth Justice Board	105,756	600	104,056
N	Gov Facilities Services Ltd	1	1	2
O	Independent Monitoring Authority for the Citizens' Rights Agreements	5,847	1	5,654
P	Oasis Restore Trust	5,250	-	5,250
Y	Children and Family Court Advisory and Support Service	25,374	319	-
Z	Criminal Cases Review Commission	266	1	-
AA	Judicial Appointments Commission	1	-	-
AB	Legal Services Board	1	-	-
AC	Office for Legal Complaints	1	-	-
AD	Parole Board	53	-	-
AE	Youth Justice Board	100	-	-
AF	Gov Facilities Services Ltd	1	-	-
AG	Independent Monitoring Authority for the Citizens' Rights Agreements	1	-	-
AH	Oasis Restore Trust	1	1	-
<b>Total</b>		<b>363,928</b>	<b>4,254</b>	<b>335,307</b>

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

Nature of liability	£'000
Headquarters Employment Tribunals: The department is currently defending a number of claims.	6,000
Headquarters legal claims: There is a number of outstanding legal claims against the core department, some of which involve possible financial liabilities.	230
Data Protection Act: There are claims against the department for alleged failure to comply with the Data Protection Act. These cases are ongoing.	105
HM Courts and Tribunal Service (HMCTS) is currently defending a number of Employment Tribunal claims.	60
Employment Tribunal Refunds: In July 2017, the UK Supreme Court handed down a judgment that quashed the Employment Tribunals and the Employment Appeal Tribunal Fees Order 2013/1893. HMCTS is making refunds of fees paid under the order to those who paid them.	13,726
Other refunds: Schemes to refund court fees which were charged in error, or incorrectly set.	9,296
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	277
In November 2017, a review of other fees for courts and tribunal proceedings identified that in some cases fees had been incorrectly charged and in other cases fees had inadvertently been set above cost without the legal authority to do so. In July 2018, a Written Ministerial Statement announced that a refund scheme would be established to reimburse people the amounts they had been over-charged.	10,920
Claims against HM Prison and Probation Service by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.	50,000

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

Nature of liability	£'000
<p>Incidents Incurred But Not Yet Received (IBNYR): Criminal Injuries Compensation Authority (CICA) has an unquantifiable contingent liability in respect of individuals who have been victims of violent crime but have not yet applied to CICA. This depends upon an application being submitted which meets the criteria set out in the relevant Criminal Injuries Compensation Scheme in force at the date of the application. CICA therefore recognises that a contingent liability exists for IBNYR. It is not practicable to estimate the financial effect of IBNYR because it is not possible to establish the total number of eligible criminal injuries or other relevant factors, such as the likelihood of an application being made.</p>	Unquantifiable
<p>CICA: offers of compensation not accepted within time limits.</p>	400

# Crown Prosecution Service

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
£	Increases	Reductions	Total
£	<b>Changes in budgets, non-budget voted provision and cash</b>		
<b>Budget Cover Transfers</b>			
"(Section B)" Budget transfer to NCA for agreed CPS funded roles		-540,000	
"(Section B)" Budget transfer from MOJ for Victim Transformation Programme	341,000		
<b>Budget Regime Changes</b>			
"(Section B)" Switch from RDEL Programme to RDEL Admin	3,000,000	-3,000,000	
"(Section B)" Switch from RDEL to CDEL		-11,300,000	
"(Section B)" Switch from RDEL cash to non-cash. Due to part of CPS' resource allocation being for non-cash items	10,300,000	-10,300,000	
<b>Reserve Claims</b>			
"(Section B)" Reserve Claim for Prosecution Costs and Budget Pressures	51,625,000		
"(Section B)" Reserve Claim for Depreciation	4,000,000		
"(Section B)" Bar Fees omitted from Main Estimate	1,600,000		
<b>Total change in Resource DEL (voted)</b>	<b>70,866,000</b>	<b>-25,140,000</b>	<b>45,726,000</b>
<b>AME Expenditure Changes</b>			
"(Section B)" Reserve Claim for RAME - HMCTS decision to revise scope of Common Platform development	10,000,000		
"(Section B)" Reserve Claim for RAME - Changes to cost awards collection rates	8,000,000		
<b>Total change in Resource AME (voted)</b>	<b>18,000,000</b>	<b>-</b>	<b>18,000,000</b>
<b>Budget Regime Changes</b>			
"(Section B)" Switch to CDEL from RDEL	11,300,000		
<b>Total change in Capital DEL (voted)</b>	<b>11,300,000</b>	<b>-</b>	<b>11,300,000</b>
<b>AME Expenditure Changes</b>			
"(Section B)" Reserve Claim for CAME - Dilapidations	8,000,000		
<b>Total change in Capital AME (voted)</b>	<b>8,000,000</b>	<b>-</b>	<b>8,000,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above plus other non-budget adjustments to cash	82,366,000	-25,140,000	
<b>Total change in Net Cash Requirement</b>	<b>82,366,000</b>	<b>-25,140,000</b>	<b>57,226,000</b>



**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	45,726,000	-	45,726,000
Capital	11,300,000	-	11,300,000
<b>Annually Managed Expenditure</b>			
Resource	18,000,000	-	18,000,000
Capital	8,000,000	-	8,000,000
<b>Total Net Budget</b>			
Resource	63,726,000	-	63,726,000
Capital	19,300,000	-	19,300,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	57,226,000		

Supplementary amounts required in the year ending 31 March 2024 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 the Asset Recovery Incentivisation Scheme. Additional to this we receive 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 allowance for irrecoverable debts, provisions and other non-cash costs falling in AME.

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

**PART II: CHANGES PROPOSED**

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A Administration Costs in HQ and on Central Services	45,034	-	3,000	-	48,034	-	-	-	
B Crown Prosecutions and Legal Services	-	728,550	-	42,726	-	771,276	28,800	11,300	40,100
<b>Total voted DEL</b>	<b>45,034</b>	<b>728,550</b>	<b>3,000</b>	<b>42,726</b>	<b>48,034</b>	<b>771,276</b>	<b>28,800</b>	<b>11,300</b>	<b>40,100</b>
<b>Total DEL</b>			<b>3,000</b>	<b>42,726</b>				<b>11,300</b>	
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
C CPS voted AME charges	-	5,950	-	18,000	-	23,950	2,859	8,000	10,859
<b>Total voted AME</b>	<b>-</b>	<b>5,950</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>23,950</b>	<b>2,859</b>	<b>8,000</b>	<b>10,859</b>
<b>Total AME</b>			<b>-</b>	<b>18,000</b>				<b>8,000</b>	
<b>Voted expenditure</b>			<b>3,000</b>	<b>60,726</b>				<b>19,300</b>	
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>				<b>-</b>	
<b>Total for Estimate</b>			<b>3,000</b>	<b>60,726</b>				<b>19,300</b>	
<b>Net Cash Requirement</b>	<b>783,791</b>	<b>57,226</b>							<b>841,017</b>

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>783,791</b>	<b>57,226</b>	<b>841,017</b>

£'000

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000												
	Resources					Capital																	
	Administration		Programme			Total		Gross		Income		Net											
	1	2	3	4	5	6	7	8	9	10													
<b>Departmental Expenditure Limit (DEL)</b>																							
<b>Voted expenditure</b>																							
A Administration Costs in HQ and on Central Services	49,034	-1,000	48,034	-	-	-	-	-	-	-	-	48,034	-	-	-	-	-	-	-	-	-	-	
B Crown Prosecutions and Legal Services	-	-	-	815,276	-44,000	771,276	771,276	-	-	-	-	771,276	40,100	-	-	-	40,100	-	-	-	-	40,100	
<b>Total voted DEL</b>	<b>49,034</b>	<b>-1,000</b>	<b>48,034</b>	<b>815,276</b>	<b>-44,000</b>	<b>771,276</b>	<b>819,310</b>	<b>40,100</b>	<b>-</b>	<b>-</b>	<b>40,100</b>	<b>819,310</b>	<b>40,100</b>	<b>-</b>	<b>-</b>	<b>40,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,100</b>	
<b>Total DEL</b>	<b>49,034</b>	<b>-1,000</b>	<b>48,034</b>	<b>815,276</b>	<b>-44,000</b>	<b>771,276</b>	<b>819,310</b>	<b>40,100</b>	<b>-</b>	<b>-</b>	<b>40,100</b>	<b>819,310</b>	<b>40,100</b>	<b>-</b>	<b>-</b>	<b>40,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,100</b>	
<b>Annually Managed Expenditure (AME)</b>																							
<b>Voted expenditure</b>																							
C CPS voted AME charges	-	-	-	23,950	-	23,950	23,950	-	-	-	-	23,950	10,859	-	-	-	10,859	-	-	-	-	10,859	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,950</b>	<b>-</b>	<b>23,950</b>	<b>23,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,950</b>	<b>10,859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,859</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,950</b>	<b>-</b>	<b>23,950</b>	<b>23,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,950</b>	<b>10,859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,859</b>	
<b>Voted expenditure</b>	<b>49,034</b>	<b>-1,000</b>	<b>48,034</b>	<b>839,226</b>	<b>-44,000</b>	<b>795,226</b>	<b>843,260</b>	<b>50,959</b>	<b>-</b>	<b>-</b>	<b>50,959</b>	<b>843,260</b>	<b>50,959</b>	<b>-</b>	<b>-</b>	<b>50,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,959</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>49,034</b>	<b>-1,000</b>	<b>48,034</b>	<b>839,226</b>	<b>-44,000</b>	<b>795,226</b>	<b>843,260</b>	<b>50,959</b>	<b>-</b>	<b>-</b>	<b>50,959</b>	<b>843,260</b>	<b>50,959</b>	<b>-</b>	<b>-</b>	<b>50,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,959</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>779,534</b>	<b>63,726</b>	<b>843,260</b>
<b>Net Capital Requirement</b>	<b>31,659</b>	<b>19,300</b>	<b>50,959</b>
<b>Accruals to cash adjustments</b>	<b>-27,402</b>	<b>-25,800</b>	<b>-53,202</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,593	-4,000	-22,593
New provisions and adjustments to previous provisions	-8,809	-26,000	-34,809
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-10,300	-10,300
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	14,500	14,500
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>783,791</b>	<b>57,226</b>	<b>841,017</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	49,034
<i>Less:</i>	
Administration DEL Income	-1,000
<b>Net Administration Costs</b>	<b>48,034</b>
Gross Programme Costs	839,226
<i>Less:</i>	
Programme DEL Income	-44,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>795,226</b>
<b>Total Net Operating Costs</b>	<b>843,260</b>
<i>Of which:</i>	
Resource DEL	819,310
Capital DEL	-
Resource AME	23,950
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>843,260</b>
<i>Of which:</i>	
Resource DEL	819,310
Resource AME	23,950
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>843,260</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Administration Costs in HQ and on Central Services	
Other Income	-1,000
<b>Total Other Income</b>	<b>-1,000</b>
<b>Total Administration</b>	<b>-1,000</b>
<b>Programme</b>	
B Crown Prosecutions and Legal Services	
Taxation	-44,000
<b>Total Taxation</b>	<b>-44,000</b>
<b>Total Programme</b>	<b>-44,000</b>
<b>Total Voted Resource DEL</b>	<b>-45,000</b>
<b>Total Voted Resource Income</b>	<b>-45,000</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Stephen Parkinson

**Additional Accounting Officers:** Dawn Brodrick 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	£
<b>Reserve Claims</b>				
Investigation and Prosecution Gross Resource DEL	34,253,000			
<b>Total change in Resource DEL (voted)</b>	<b>34,253,000</b>		<b>34,253,000</b>	
<b>AME Expenditure Changes</b>				
New Provisions and adjustments to existing	250,000,000			
<b>Total change in Resource AME (voted)</b>	<b>250,000,000</b>		<b>250,000,000</b>	
Revisions to the Net Cash Requirement to reflect changes to RDEL, as set out above	34,253,000			
<b>Total change in Net Cash Requirement</b>	<b>34,253,000</b>		<b>34,253,000</b>	

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource †	34,253,000	-	34,253,000	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	250,000,000	-	250,000,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	284,253,000	-	284,253,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement †</b>	<b>34,253,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Serious Fraud Office on:

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

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

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

Income arising from:

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

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

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

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

† £22,253,000 has been advanced from the Contingencies Fund to provide cash in respect of £22,253,000 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 2024.

**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	7	8	9		
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A Investigations and Prosecution	9,987	48,312	-	34,253	9,987	82,565	2,900	-	2,900	
<b>Total voted DEL</b>	<b>9,987</b>	<b>48,312</b>	<b>-</b>	<b>34,253</b>	<b>9,987</b>	<b>82,565</b>	<b>2,900</b>	<b>-</b>	<b>2,900</b>	
<b>Total DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
B New Provisions and Adjustment to existing provisions	-	-	-	250,000	-	250,000	-	-	-	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>284,253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>284,253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>58,474</b>	<b>34,253</b>	<b>92,727</b>

## 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		
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Investigations and Prosecution	9,987	-	9,987	84,365	-1,800	82,565	92,552	2,900	-	2,900		
<b>Total voted DEL</b>	<b>9,987</b>	<b>-</b>	<b>9,987</b>	<b>84,365</b>	<b>-1,800</b>	<b>82,565</b>	<b>92,552</b>	<b>2,900</b>	<b>-</b>	<b>2,900</b>		
<b>Total DEL</b>	<b>9,987</b>	<b>-</b>	<b>9,987</b>	<b>84,365</b>	<b>-1,800</b>	<b>82,565</b>	<b>92,552</b>	<b>2,900</b>	<b>-</b>	<b>2,900</b>		
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
B New Provisions and Adjustment to existing provisions	-	-	-	250,000	-	250,000	250,000	-	-	-		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Voted expenditure</b>	<b>9,987</b>	<b>-</b>	<b>9,987</b>	<b>334,365</b>	<b>-1,800</b>	<b>332,565</b>	<b>342,552</b>	<b>2,900</b>	<b>-</b>	<b>2,900</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>9,987</b>	<b>-</b>	<b>9,987</b>	<b>334,365</b>	<b>-1,800</b>	<b>332,565</b>	<b>342,552</b>	<b>2,900</b>	<b>-</b>	<b>2,900</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>58,299</b>	<b>284,253</b>	<b>342,552</b>
<b>Net Capital Requirement</b>	<b>2,900</b>	-	<b>2,900</b>
<b>Accruals to cash adjustments</b>	<b>-2,725</b>	<b>-250,000</b>	<b>-252,725</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,301	-	-5,301
New provisions and adjustments to previous provisions	-	-250,000	-250,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,576	-	2,576
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>58,474</b>	<b>34,253</b>	<b>92,727</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	9,987
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>9,987</b>
Gross Programme Costs	334,365
<i>Less:</i>	
Programme DEL Income	-1,800
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>332,565</b>
<b>Total Net Operating Costs</b>	<b>342,552</b>
<i>Of which:</i>	
Resource DEL	92,552
Capital DEL	-
Resource AME	250,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>342,552</b>
<i>Of which:</i>	
Resource DEL	92,552
Resource AME	250,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>342,552</b>

**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 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	£
<b>Budget Cover Transfers</b>				
Transfer to the Cabinet Office to cover special adviser costs		-5,000		
<b>Budget Regime Changes</b>				
Switch from RDEL to CDEL to fund capital investment in GLD ICT Infrastructure and changes to capitalised leases		-900,000		
<b>Total change in Resource DEL (voted)</b>		<b>-905,000</b>		<b>-905,000</b>
<b>AME Expenditure Changes</b>				
Resource AME relating to the creation and revaluation of provisions to cover the cost of potential employee or supplier related litigation liabilities	500,000			
<b>Total change in Resource AME (voted)</b>	<b>500,000</b>			<b>500,000</b>
<b>Budget Regime Changes</b>				
Switch from RDEL to CDEL to fund capital investment in GLD ICT Infrastructure and changes to capitalised leases	900,000			
<b>Reserve Claims</b>				
Additional CDEL to cover new and revised property leases	2,200,000			
<b>Total change in Capital DEL (voted)</b>	<b>3,100,000</b>			<b>3,100,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	2,195,000			
<b>Total change in Net Cash Requirement</b>	<b>2,195,000</b>			<b>2,195,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-905,000	-	-905,000
Capital	3,100,000	-	3,100,000
<b>Annually Managed Expenditure</b>			
Resource	500,000	-	500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-405,000	-	-405,000
Capital	3,100,000	-	3,100,000
<b>Non-Budget Expenditure</b>			
		-	
<b>Net Cash Requirement</b>	<b>2,195,000</b>		

Supplementary amounts required in the year ending 31 March 2024 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; income from ICT services and other administrative income.

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

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

**HM Procurator General and Treasury Solicitor** 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	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A GLD Administration	2,180	-	-900	-	1,280	-	2,000	3,100	5,100
B AGO Administration	6,188	265	-5	-	6,183	265	-	-	-
<b>Total voted DEL</b>	<b>8,368</b>	<b>265</b>	<b>-905</b>	<b>-</b>	<b>7,463</b>	<b>265</b>	<b>2,000</b>	<b>3,100</b>	<b>5,100</b>
<b>Total DEL</b>			<b>-905</b>	<b>-</b>				<b>3,100</b>	
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
D AME Provision	-	-	-	500	-	500	-	-	-
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total AME</b>			<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>		<b>3,100</b>	
<b>Voted expenditure</b>			<b>-905</b>	<b>500</b>				<b>3,100</b>	
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>				<b>-</b>	
<b>Total for Estimate</b>			<b>-905</b>	<b>500</b>				<b>3,100</b>	

	£'000	
	Present Plans	Revised Plans
<b>Net Cash Requirement</b>	<b>15,301</b>	<b>17,496</b>

## 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
1	2	3	4	6	5	7	8	9	10					
<b>Departmental Expenditure Limit (DEL)</b>														
<b>Voted expenditure</b>														
A GLD Administration	324,980	-323,700	1,280	-	-	1,280	-	-	5,100	-	5,100	-	-	5,100
B AGO Administration	6,183	-	6,183	265	265	6,448	-	-	-	-	-	-	-	-
C CPSI Administration	3,070	-	3,070	-	-	3,070	-	-	-	-	-	-	-	-
<b>Total voted DEL</b>	<b>334,233</b>	<b>-323,700</b>	<b>10,533</b>	<b>265</b>	<b>265</b>	<b>10,798</b>	<b>-</b>	<b>265</b>	<b>5,100</b>	<b>-</b>	<b>5,100</b>	<b>-</b>	<b>-</b>	<b>5,100</b>
<b>Total DEL</b>	<b>334,233</b>	<b>-323,700</b>	<b>10,533</b>	<b>265</b>	<b>265</b>	<b>10,798</b>	<b>-</b>	<b>265</b>	<b>5,100</b>	<b>-</b>	<b>5,100</b>	<b>-</b>	<b>-</b>	<b>5,100</b>
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
D AME Provision	-	-	-	500	500	500	-	-	-	-	-	-	-	-
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Voted expenditure</b>	<b>334,233</b>	<b>-323,700</b>	<b>10,533</b>	<b>765</b>	<b>765</b>	<b>11,298</b>	<b>-</b>	<b>765</b>	<b>5,100</b>	<b>-</b>	<b>5,100</b>	<b>-</b>	<b>-</b>	<b>5,100</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>334,233</b>	<b>-323,700</b>	<b>10,533</b>	<b>765</b>	<b>765</b>	<b>11,298</b>	<b>-</b>	<b>765</b>	<b>5,100</b>	<b>-</b>	<b>5,100</b>	<b>-</b>	<b>-</b>	<b>5,100</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>11,703</b>	<b>-405</b>	<b>11,298</b>
<b>Net Capital Requirement</b>	<b>2,000</b>	<b>3,100</b>	<b>5,100</b>
<b>Accruals to cash adjustments</b>	<b>1,598</b>	<b>-500</b>	<b>1,098</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-12,025	-	-12,025
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	-	13,623
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>15,301</b>	<b>2,195</b>	<b>17,496</b>



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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	334,233
<i>Less:</i>	
Administration DEL Income	-323,700
<b>Net Administration Costs</b>	<b>10,533</b>
Gross Programme Costs	765
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>765</b>
<b>Total Net Operating Costs</b>	<b>11,298</b>
<i>Of which:</i>	
Resource DEL	10,798
Capital DEL	-
Resource AME	500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>11,298</b>
<i>Of which:</i>	
Resource DEL	10,798
Resource AME	500
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>11,298</b>

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

£'000

Revised Plans

**Voted Resource DEL****Administration**

A GLD Administration

Sales of Goods and Services

-323,700

**Total Sales of Goods and Services****-323,700****Total Administration****-323,700****Total Voted Resource DEL****-323,700****Total Voted Resource Income****-323,700**

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

<b>Accounting Officer:</b>	Susanna McGibbon, Treasury Solicitor
<b>Additional Accounting Officers:</b>	Douglas Wilson OBE, Director General of the Attorney General's Office for Section B Andrew T Cayley CMG KC, 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
<b>Budget Cover Transfers</b>			
i (Section F) Transfer In for National Ship Building from Cabinet Office	292,000		
ii (Section F) Transfer In for Publicly Funded Further/Higher Education from Department of Education	4,420,000		
iii (Section F) Transfer In COBSEO from Cabinet Office	97,000		
iv (Section F) Transfer In for Nuclear Skills Taskforce Activity from Department for Energy Security and Net Zero	1,733,000		
v (Section F) Transfer In for Nuclear Securities and Priorities Fund from Cabinet Office	133,000		
vi (Section F) Transfer In for SSMA ESCALIN repairs from Department for Energy Security and Net Zero	700,000		
vii (Section F) Transfer In for Project Targe from Home Office	145,000		
viii (Section F) Transfer In for Shared Outcome Fund for Coastal Health from Department for Environment, Food and Rural Affairs	81,000		
ix (Section O) Transfer Out for Special Advisers to Cabinet Office		-143,000	
x (Section O) Transfer Out for Civil Service Live to Cabinet Office		-143,000	
xi (Section O) Transfer Out for UKGI to HM Treasury		-748,000	
xii (Section F) Transfer Out for Secure Mobile to Cabinet Office		-694,000	
xiii (Section F) Transfer Out for HQS to Security and Intelligence Agencies		-34,500,000	
xiv (Section F) Transfer Out for Gold to Security and Intelligence Agencies		-6,100,000	
xv (Section AC) Transfer Out for Conflict, Stability and Security Fund to Foreign Commonwealth and Development Office		-1,383,000	
<b>Budget Neutral Changes</b>			
i (Section A) Forecast Alignment	135,870,000		
ii (Section B) Forecast Alignment	160,529,000		
iii (Section C) Forecast Alignment	222,186,000		
iv (Section D) Forecast Alignment		-21,681,000	
v (Section E) Forecast Alignment		-1,308,217,000	
vi (Section F) Forecast Alignment		-1,396,953,000	
vii (Section G) Forecast Alignment		-72,500,000	
viii (Section I) Forecast Alignment		-170,624,000	
ix (Section M) Forecast Alignment		-27,401,000	
x (Section N) Forecast Alignment		-123,061,000	
xi (Section O) Forecast Alignment		-150,089,000	

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xii (Section Y) Forecast Alignment	4,855,000		
xiii (Section Z) Forecast Alignment		-2,870,000	
xiv (Section AA) Forecast Alignment		-9,216,000	
xv (Section AB) Forecast Alignment	43,172,000		
xvi (Section AE) Forecast Alignment	2,439,980,000		
xvii (Section AF) Forecast Alignment	276,020,000		
<b>Budget Regime Changes</b>			
i (Section F) Budget Switch	1,350,000,000		
ii (Section AE) Budget Switch	70,000,000		
<b>Cash Management Adjustments</b>			
i (Section O) Cash Forecasting Fine		-847,000	
<b>Reserve Claims</b>			
i (Section F) Afghan Relocation and Resettlement Programme	176,000,000		
ii (Section AE) Dreadnought Contingency	26,000,000		
iii (Section F) Operations and Support to Ukraine	119,000,000		
iv (Section P) Operations and Support to Ukraine	119,833,000		
v (Section Q) Operations and Support to Ukraine	14,574,000		
vi (Section R) Operations and Support to Ukraine	153,661,000		
vii (Section S) Operations and Support to Ukraine	227,787,000		
viii (Section T) Operations and Support to Ukraine	417,050,000		
ix (Section U) Operations and Support to Ukraine	159,475,000		
<b>Total change in Resource DEL (voted)</b>	<b>6,123,593,000</b>	<b>-3,327,170,000</b>	<b>2,796,423,000</b>
<b>AME Expenditure Changes</b>			
i (Section AG) Token £ 1,000 for Parliament to vote overall AME changes.	1,000		
<b>Budget Neutral Changes</b>			
i (Section AH) Switch from AI.	36,863,000		
ii (Section AI) Switch to AH.		-36,863,000	
<b>Total change in Resource AME (voted)</b>	<b>36,864,000</b>	<b>-36,863,000</b>	<b>1,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
i (Section K) Transfer In for UK/US CNI Protection Meeting at Orbital from Foreign Commonwealth and Development Office	2,000,000		
ii (Section K) Transfer In for Defence Innovation Unit from Department for Science, Innovation and Technology	2,000,000		
iii (Section K) Transfer In for Project Targe from Home Office	1,900,000		
iv (Section K) Transfer In for Joint Crypt Key Programme from Security and Intelligence Agencies	284,000		

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
v (Section K) Transfer Out for NSSIF to Security and Intelligence Agencies		-1,500,000	
vi (Section K) Transfer Out for PJ-MARTYNR to Security and Intelligence Agencies		-596,000	
vii (Section K) Transfer Out for HQS to Security and Intelligence Agencies		-34,500,000	
viii (Section K) Transfer Out for Gold to Security and Intelligence Agencies		-4,800,000	
<b>Budget Exchange (BX)</b>			
i (Section AE) Budget Exchange Defence Nuclear Enterprise		-74,000,000	
<b>Budget Neutral Changes</b>			
i (Section AE) Defence Nuclear Enterprise Forecast Alignment	5,909,000,000		
ii (Section M) Forecast alignment and adjustment for transfer to Defence Nuclear Enterprise		-197,715,000	
iii (Section L) Forecast Alignment		-150,000,000	
iv (Section J) Forecast Alignment		-2,901,962,000	
v (Section K) Forecast Alignment		-2,646,689,000	
vi (Section AA) Forecast Alignment		-12,634,000	
<b>Budget Regime Changes</b>			
i (Section K) Budget Switch		-1,350,000,000	
ii (Section AE) Budget Switch		-70,000,000	
<b>Reserve Claims</b>			
i (Section W) Operations and Support to Ukraine	783,062,000		
ii (Section X) Operations and Support to Ukraine	435,938,000		
iii (Section K) Afghan Relocation and Resettlement Programme	45,000,000		
iv (Section AE) Dreadnought Contingency	844,000,000		
v (Section J) Munitions Resilience	280,000,000		
<b>Total change in Capital DEL (voted)</b>	<b>8,303,184,000</b>	<b>-7,444,396,000</b>	<b>858,788,000</b>
Revision to Net Cash to reflect the changes in the Resources and Movements in Working Capital	4,855,211,000		
<b>Total change in Net Cash Requirement</b>	<b>4,855,211,000</b>		<b>4,855,211,000</b>



**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † ††	2,796,423,000	-	2,796,423,000
Capital † †	858,788,000	-	858,788,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,796,424,000	-	2,796,424,000
Capital	858,788,000	-	858,788,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement † ††</b>	<b>4,855,211,000</b>		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Ministry of Defence on:

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

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

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

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

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

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

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

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

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

\* Support to Afghan relocations and resettlement.

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.

† £17,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £17,000,000 resource DEL spending supporting the service provided for under section F of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2024.

†† £3,200,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 2,450,000,000 resource DEL and £ 750,000,000 capital DEL spending supporting the service provided for under sections A to AF of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2024.

## PART II: CHANGES PROPOSED

	£'000																					
	Net Resources						Net Capital															
	Present			Changes			Revised			Present			Changes			Revised						
	Admin	Prog	2	Admin	Prog	4	Admin	Prog	5	Admin	Prog	6	Admin	Prog	7	Admin	Prog	8	Admin	Prog	9	
<b>Departmental Expenditure Limit (DEL)</b>																						
<b>Voted expenditure</b>																						
A			10,800,000	-	135,870	-	10,935,870	-														
B			1,965,992	-	160,529	-	2,126,521	-														
C			5,074,650	-	222,186	-	5,296,836	-														
D			1,461,846	-	-21,681	-	1,440,165	-														
E			7,943,750	-	-1,308,217	-	6,635,533	-														
F			1,199,606	-	214,354	-	1,413,960	-														
G			-1,297,500	-	-72,500	-	-1,370,000	-														
I			431,315	-	-170,624	-	260,691	-														
J			-	-	-	-	-	-							9,246,492			-2,621,962			6,624,530	
K			-	-	-	-	-	-							6,516,808			-3,986,901			2,529,907	
L			-	-	-	-	-	-							-120,000			-150,000			-270,000	
M			180,874	-	-27,401	-	153,473	-							2,430,000			-197,715			2,232,285	
N	712,000		-	-123,061	-	-	588,939	-							-			-			-	
O	467,152		-	-151,970	-	-	315,182	-							-			-			-	
P			30,000	-	119,833	-	149,833	-							-			-			-	
Q			3,000	-	14,574	-	17,574	-							-			-			-	
R			50,000	-	153,661	-	203,661	-							-			-			-	
S			91,000	-	227,787	-	318,787	-							-			-			-	
T			73,500	-	417,050	-	490,550	-							-			-			-	
U			60,000	-	159,475	-	219,475	-							-			-			-	
W			-	-	-	-	-	-							-			-			-	
X			-	-	-	-	-	-							-			-			-	
Y			210,193	-	4,855	-	215,048	-							2,500			435,938			435,938	
Z	820,000		-	-2,870	-	817,130	-	-							-			-			-	

**PART II: CHANGES PROPOSED  
(continued)**

	Net Resources						Net Capital		
	Present			Changes			Revised		
	Admin	Prog	2	Admin	Prog	4	Admin	Prog	6
1	2	3	4	5	6	7	8	9	
AA Defence Capability DE&S DEL Costs	-	1,281,176	-	-9,216	-	1,271,960	262,138	-12,634	249,504
AB War Pension Benefits Programme Costs	-	593,715	-	43,172	-	636,887	-	-	-
AC Conflict, Stability and Security Fund	-	58,720	-	-1,383	-	57,337	-	-	-
AE Defence Capability Defence Nuclear Enterprise DEL Cost	-	-	-	2,535,980	-	2,535,980	-	6,609,000	6,609,000
AF Defence Capability Defence Nuclear Enterprise Admin DEL Costs	-	-	276,020	-	276,020	-	-	-	-
<b>Total voted DEL</b>	<b>1,999,152</b>	<b>30,211,837</b>	<b>-1,881</b>	<b>2,798,304</b>	<b>1,997,271</b>	<b>33,010,141</b>	<b>18,337,938</b>	<b>858,788</b>	<b>19,196,726</b>
<b>Total DEL</b>			<b>-1,881</b>	<b>2,798,304</b>				<b>858,788</b>	
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
AG Provision of Defence Capability Depreciation and Impairment Costs	-	202,197	-	-	-	202,198	-	-	-
AH Provision of Defence Capability Provisions Costs	-	1,914,215	-	36,863	-	1,951,078	-	-	-
AI Provision of Defence Cash Release of Provisions Costs	-	-436,315	-	-36,863	-	-473,178	-	-	-
<b>Total voted AME</b>	<b>-</b>	<b>1,680,097</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1,680,098</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total AME</b>			<b>-</b>	<b>1</b>				<b>-</b>	
<b>Voted expenditure</b>			<b>-1,881</b>	<b>2,798,305</b>				<b>858,788</b>	
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>				<b>-</b>	
<b>Total for Estimate</b>			<b>-1,881</b>	<b>2,798,305</b>				<b>858,788</b>	

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>50,542,727</b>	<b>4,855,211</b>	<b>55,397,938</b>

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans											
	Administration					Resources					Capital	
	Gross		Income		Net		Gross		Income		Net	
	1	2	3	4	5	6	7	8	9	10		
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Provision of Defence Capability Service Personnel Costs	-	-	-	10,935,870	-	10,935,870	-	-	-	-	10,935,870	-
B Provision of Defence Capability Civilian Personnel Costs	-	-	-	2,126,521	-	2,126,521	-	-	-	-	2,126,521	-
C Provision of Defence Capability Infrastructure costs	-	-	-	5,296,836	-	5,296,836	-	-	-	-	5,296,836	-
D Provision of Defence Capability Inventory Consumption	-	-	-	1,440,165	-	1,440,165	-	-	-	-	1,440,165	-
E Provision of Defence Capability Equipment Support Costs	-	-	-	6,635,533	-	6,635,533	-	-	-	-	6,635,533	-
F Provision of Defence Capability Other Costs and Services	-	-	-	1,413,960	-	1,413,960	-	-	-	-	1,413,960	-
G Provision of Defence Capability Receipts and other Income	-	-	-	-	-1,370,000	-1,370,000	-	-	-	-	-1,370,000	-
H Provision of Defence Capability Depreciation and Impairments Costs	-	-	-	8,802,482	-	8,802,482	-	-	-	-	8,802,482	-
I Provision of Defence Capability Cash Release of Provisions Costs	-	-	-	260,691	-	260,691	-	-	-	-	260,691	-
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-	-	-	-	-	-	-	-	-	6,624,530
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-	-	-	-	-	-	-	-	-	2,529,907
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-	-	-	-	-	-	-	-	-	-	-	-270,000
M Provision of Defence Capability Research and Development Costs	-	-	-	153,473	-	153,473	-	-	-	-	153,473	-
N Provision of Defence Capability Administration Civilian Personnel Costs	588,939	-	588,939	-	-	-	-	-	-	-	588,939	-
O Provision of Defence Capability Administration Other Costs and Services	315,182	-	315,182	-	-	-	-	-	-	-	315,182	-
P Operations Service Personnel Staff Cost	-	-	-	149,833	-	149,833	-	-	-	-	149,833	-
Q Operations and Peacekeeping Civilian Personnel Staff Costs	-	-	-	17,574	-	17,574	-	-	-	-	17,574	-

## 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	-	-	-	203,661	-	203,661	203,661	-	-	-
S Operations Inventory Consumption	-	-	-	318,787	-	318,787	318,787	-	-	-
T Operations Equipment Support Costs	-	-	-	490,550	-	490,550	490,550	-	-	-
U Operations Other Costs and Services	-	-	-	219,475	-	219,475	219,475	-	-	-
V Operations Receipts and other Income	-	-	-	-7,500	-	-7,500	-7,500	-	-	-
W Operations Capital Single Use Military Equipment	-	-	-	-	-	-	-	783,062	-	783,062
X Operations Other Capital (Fiscal)	-	-	-	-	-	-	-	435,938	-	435,938
Y Non Departmental Public Bodies Costs (net)	-	-	-	215,048	-	215,048	215,048	2,500	-	2,500
Z Defence Capability Admin Service Pers Costs	817,130	-	817,130	-	-	-	817,130	-	-	-
AA Defence Capability DE&S DEL Costs	-	-	-	1,271,960	-	1,271,960	1,271,960	249,504	-	249,504
AB War Pension Benefits Programme Costs	-	-	-	636,887	-	636,887	636,887	-	-	-
AC Conflict, Stability and Security Fund	-	-	-	57,337	-	57,337	57,337	-	-	-
AD Cash Release of Provisions Admin Costs	5,000	-	5,000	-	-	-	5,000	-	-	-
AE Defence Capability Defence Nuclear Enterprise DEL Cost	-	-	-	2,535,980	-	2,535,980	2,535,980	6,609,000	-	6,609,000
AF Defence Capability Defence Nuclear Enterprise Admin DEL Costs	276,020	-	276,020	-	-	-	276,020	-	-	-
<b>Total voted DEL</b>	<b>2,002,271</b>	<b>-</b>	<b>2,002,271</b>	<b>43,175,123</b>	<b>-1,370,000</b>	<b>41,805,123</b>	<b>43,807,394</b>	<b>19,466,726</b>	<b>-270,000</b>	<b>19,196,726</b>
<b>Total DEL</b>	<b>2,002,271</b>	<b>-</b>	<b>2,002,271</b>	<b>43,175,123</b>	<b>-1,370,000</b>	<b>41,805,123</b>	<b>43,807,394</b>	<b>19,466,726</b>	<b>-270,000</b>	<b>19,196,726</b>

£'000

## 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	
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
AG Provision of Defence Capability Depreciation and Impairment Costs	-	-	-	2,021,987	-	202,198	202,198	-	-	-
AH Provision of Defence Capability Provisions Costs	-	-	-	1,951,078	-	1,951,078	1,951,078	-	-	-
AI Provision of Defence Cash Release of Provisions Costs	-	-	-	-473,178	-	-473,178	-473,178	-	-	-
AJ Movement On Fair Value of Financial Instruments	-	-	-	247,990	-	247,990	247,990	-	-	-
<b>Total voted AME</b>	-	-	-	<b>1,928,088</b>	-	<b>1,928,088</b>	<b>1,928,088</b>	-	-	-
<b>Total AME</b>	-	-	-	<b>1,928,088</b>	-	<b>1,928,088</b>	<b>1,928,088</b>	-	-	-
<b>Voted expenditure</b>	<b>2,002,271</b>	-	<b>2,002,271</b>	<b>45,103,211</b>	<b>-1,370,000</b>	<b>43,733,211</b>	<b>45,735,482</b>	<b>19,466,726</b>	<b>-270,000</b>	<b>19,196,726</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	<b>2,002,271</b>	-	<b>2,002,271</b>	<b>45,103,211</b>	<b>-1,370,000</b>	<b>43,733,211</b>	<b>45,735,482</b>	<b>19,466,726</b>	<b>-270,000</b>	<b>19,196,726</b>

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>42,939,058</b>	<b>2,796,424</b>	<b>45,735,482</b>
<b>Net Capital Requirement</b>	<b>18,337,938</b>	<b>858,788</b>	<b>19,196,726</b>
<b>Accruals to cash adjustments</b>	<b>-10,734,269</b>	<b>1,199,999</b>	<b>-9,534,270</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-212,693	-4,855	-217,548
Add cash grant-in-aid	208,993	4,855	213,848
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,252,669	-1	-9,252,670
New provisions and adjustments to previous provisions	-1,914,215	-36,863	-1,951,078
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	-	1,407,487	1,407,487
Use of provisions	436,315	-170,624	265,691
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>50,542,727</b>	<b>4,855,211</b>	<b>55,397,938</b>



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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	2,002,271
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>2,002,271</b>
Gross Programme Costs	46,219,124
<i>Less:</i>	
Programme DEL Income	-1,370,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>44,849,124</b>
<b>Total Net Operating Costs</b>	<b>46,851,395</b>
<i>Of which:</i>	
Resource DEL	41,814,844
Capital DEL	2,635,285
Resource AME	2,401,266
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,635,285
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	1,519,372
<b>Total Resource Budget</b>	<b>45,735,482</b>
<i>Of which:</i>	
Resource DEL	43,807,394
Resource AME	1,928,088
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>45,735,482</b>

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

£'000

Revised Plans

<b>Voted Resource DEL Programme</b>	
G Provision of Defence Capability Receipts and other Income	
Sales of Goods and Services	-1,370,000
<b>Total Sales of Goods and Services</b>	<b>-1,370,000</b>
<b>Total Programme</b>	<b>-1,370,000</b>
<b>Total Voted Resource DEL</b>	<b>-1,370,000</b>
<b>Total Voted Resource Income</b>	<b>-1,370,000</b>
<b>Voted Capital DEL Programme</b>	
L Provision of Defence Capability Fiscal Assets / Estate Disposal	
Sales of Assets	-270,000
<b>Total Sales of Assets</b>	<b>-270,000</b>
<b>Total Programme</b>	<b>-270,000</b>
<b>Total Voted Capital DEL</b>	<b>-270,000</b>
<b>Total Voted Capital Income</b>	<b>-270,000</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** David Williams

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

**Executive Agency Accounting Officers:**

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

**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
Iain Stevenson (Nick Elliott CB MBE wef 4th March 2024)	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
Y	Armed Forces Covenant Fund Trustee Ltd	10,633	-	10,633
Y	International Military Services Limited	1	-	1
Y	National Army Museum	7,181	-	7,181
Y	National Museum of the Royal Navy	6,217	-	6,217
Y	Royal Air Force Museum	10,656	-	10,656
Y	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	106,217	2,500	105,017
Y	Royal Hospital, Chelsea	13,668	-	13,668
Y	Single Source Regulations Office	6,510	-	6,510
Y	Commonwealth War Graves Commission	53,965	-	53,965
<b>Total</b>		<b>215,048</b>	<b>2,500</b>	<b>213,848</b>

**PART III: NOTE I - GIFTS**

The department gifted infrastructure to the United Nations (UN) multilateral integrated stabilisation mission—MINUSMA—in Gao, Mali. This infrastructure carried a net book value of £3,522,479 as at 7 September 2023.

The process for transferring legal ownership of the camp to the UN has now been completed. The UK has transferred ownership of the camp infrastructure to the UN and no longer has any financial obligation for disposal or remediation of the site.

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

For the Financial Year 2023-24, the Top Level Budget (TLB) holders have delegated authority to make special bonus payments to civilian staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity via the In-Year Reward Scheme. Awards will not exceed £5,000 per person during a financial year and there is no guarantee of an In-Year Reward.

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

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

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

Nature of liability	£'000
1. Unquantified liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort which cannot disclosed due to reasons of commercial confidentiality and / or national security.	Unquantifiable
2. Quantified Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort which cannot disclosed due to reasons of commercial confidentiality and / or national security.	2,423,437
3. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	383,680
4. Unquantified Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	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 contractors liability relating to explosion or ignition of Authority owned ammunition or explosives.	2,000
8. Indemnity for possible damage caused by contractors on Government property.	662,200
9. 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
10. 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
11. 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
12. Indemnity to SERCO under the Marine Services contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable
13. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
14. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
15. Third-party claims for injury/death and/or damage to property resulting from loss of a UK RJ aircraft.	200
16. 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
17. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable



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

Nature of liability	£'000
18. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
19. Liability for redundancy.	216,871
20. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	10,610
21. Potential redundancy costs for employees at the Defence College of Technical Training.	4,742
22. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	4,000
23. Service Life Insurance is a life insurance scheme for Service personnel which aims to guarantee access to life insurance cover throughout their Service. The insurer undertakes to cover the risk for all deaths regardless of cause within a contracted mortality rate of 75 deaths per 100,000 members. Above this mortality rate MOD would be liable.	Unquantifiable
24. The Guarantee would not guarantee payment to the NAAFI Pension Scheme of NAAFI's obligations, as that would require the maintenance of NAAFI as an on-going entity. Rather, the Guarantee would operate as a "pay-as-you-go" guarantee, and guarantee the Trustees' ability to pay full benefits to members.	8,000
25. Legal Claims.	37,155
26. 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.	19,000
27. Environmental clean up costs.	13,000
28. Government Pipeline and Storage System (GPSS) - compensation to landowners where GPSS is laid outside deviation limits or where the SofS' rights in respect of GPSS are lost.	5,606
29. 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
30. 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
31. 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
32. Indemnities to AWE Management Ltd for nuclear risks.	Unquantifiable
33. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
34. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
35. Indemnity to SERCO under the Marine Services contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable
36. Liability arising from the Colchester Garrison PFI.	20,000

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

Nature of liability	£'000
37. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
38. Indemnity for Clinicians working in General Practice for Clinical Negligence claims. This is due to a change in the market conditions which had previously put MOD at a disadvantage.	240
39. Indemnity for utilities and services following the sale of Service housing.	1,000
40. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers.	1,360
41. Liabilities arising from Foreign Military Sales activity.	3,300
42. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	2,949
43. Crown Guarantee - re. AWE Pension Scheme.	150,000
44. Financial Guarantee under the terms of the contract with Restore plc for the Government Records Management and Archive Service to pay the operator should any other government department fail to settle its outstanding invoices.	Unquantifiable
45. Financial Guarantee to Towage Companies hired to tow foreign warships in UK ports against the possibility of non payment for any claims or debts.	Unquantifiable

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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
F-DEL	NATO Military Budget	269,765
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	4,871
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget.	1,730

## Security and Intelligence Agencies

### INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>£</b>			
<b>Budget Cover Transfers</b>			
BCTs	55,573,000	-22,088,000	
<b>Budget Regime Changes</b>			
RDEL for CDEL Switch		-33,790,000	
<b>Total change in Resource DEL (voted)</b>	<b>55,573,000</b>	<b>-55,878,000</b>	<b>-305,000</b>
<b>AME Expenditure Changes</b>			
RAME Increase	5,600,000		
<b>Total change in Resource AME (voted)</b>	<b>5,600,000</b>		<b>5,600,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
BCTs	68,593,000	-8,328,000	
<b>Budget Regime Changes</b>			
RDEL for CDEL Switch	33,790,000		
<b>Reserve Claims</b>			
Additional CDEL Required icw IFRS16	1,706,000		
<b>Total change in Capital DEL (voted)</b>	<b>104,089,000</b>	<b>-8,328,000</b>	<b>95,761,000</b>
<b>AME Expenditure Changes</b>			
CAME Increase	500,000		
<b>Total change in Capital AME (voted)</b>	<b>500,000</b>		<b>500,000</b>
<b>Other Changes</b>			
Associated cash changes to budgets detailed above	95,956,000		
Additional creditors required to settle invoices early.	80,000,000		
<b>Total change in Net Cash Requirement</b>	<b>175,956,000</b>		<b>175,956,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource †	-305,000	-	-305,000	
Capital †	95,761,000	-	95,761,000	
<b>Annually Managed Expenditure</b>				
Resource	5,600,000	-	5,600,000	
Capital	500,000	-	500,000	
<b>Total Net Budget</b>				
Resource	5,295,000	-	5,295,000	
Capital	96,261,000	-	96,261,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement †</b>	<b>175,956,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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.

† £ 168,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £5,295,000 resource DEL spending, £ 96,261,000 capital DEL spending and £ 66,444,000 cash movements 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 March 2024.

**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	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A Security and Intelligence Agencies	572,039	2,946,351	-22,700	22,395	549,339	2,968,746	1,283,019	95,761	1,378,780
<b>Total voted DEL</b>	<b>572,039</b>	<b>2,946,351</b>	<b>-22,700</b>	<b>22,395</b>	<b>549,339</b>	<b>2,968,746</b>	<b>1,283,019</b>	<b>95,761</b>	<b>1,378,780</b>
<b>Total DEL</b>			<b>-22,700</b>	<b>22,395</b>				<b>95,761</b>	
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
B Spending in Annually Managed Expenditure	-	38,277	-	5,600	-	43,877	2,221	500	2,721
<b>Total voted AME</b>	<b>-</b>	<b>38,277</b>	<b>-</b>	<b>5,600</b>	<b>-</b>	<b>43,877</b>	<b>2,221</b>	<b>500</b>	<b>2,721</b>
<b>Total AME</b>			<b>-</b>	<b>5,600</b>				<b>500</b>	
<b>Voted expenditure</b>			<b>-22,700</b>	<b>27,995</b>				<b>96,261</b>	
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>				<b>-</b>	
<b>Total for Estimate</b>			<b>-22,700</b>	<b>27,995</b>				<b>96,261</b>	

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>4,328,245</b>	<b>175,956</b>	<b>4,504,201</b>

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000	
	Resources					Capital						
	Administration		Programme			Total		Gross		Net		
	1	2	3	4	5	6	7	8	9	10		
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Security and Intelligence Agencies	569,339	-20,000	549,339	3,128,746	-160,000	2,968,746	3,518,085	1,418,720	-39,940	1,378,780		
<b>Total voted DEL</b>	<b>569,339</b>	<b>-20,000</b>	<b>549,339</b>	<b>3,128,746</b>	<b>-160,000</b>	<b>2,968,746</b>	<b>3,518,085</b>	<b>1,418,720</b>	<b>-39,940</b>	<b>1,378,780</b>		
<b>Total DEL</b>	<b>569,339</b>	<b>-20,000</b>	<b>549,339</b>	<b>3,128,746</b>	<b>-160,000</b>	<b>2,968,746</b>	<b>3,518,085</b>	<b>1,418,720</b>	<b>-39,940</b>	<b>1,378,780</b>		
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
B Spending in Annually Managed Expenditure	-	-	-	43,877	-	43,877	43,877	2,721	-	2,721		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,877</b>	<b>-</b>	<b>43,877</b>	<b>43,877</b>	<b>2,721</b>	<b>-</b>	<b>2,721</b>		
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,877</b>	<b>-</b>	<b>43,877</b>	<b>43,877</b>	<b>2,721</b>	<b>-</b>	<b>2,721</b>		
<b>Voted expenditure</b>	<b>569,339</b>	<b>-20,000</b>	<b>549,339</b>	<b>3,172,623</b>	<b>-160,000</b>	<b>3,012,623</b>	<b>3,561,962</b>	<b>1,421,441</b>	<b>-39,940</b>	<b>1,381,501</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>569,339</b>	<b>-20,000</b>	<b>549,339</b>	<b>3,172,623</b>	<b>-160,000</b>	<b>3,012,623</b>	<b>3,561,962</b>	<b>1,421,441</b>	<b>-39,940</b>	<b>1,381,501</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>3,556,667</b>	<b>5,295</b>	<b>3,561,962</b>
<b>Net Capital Requirement</b>	<b>1,285,240</b>	<b>96,261</b>	<b>1,381,501</b>
<b>Accruals to cash adjustments</b>	<b>-513,662</b>	<b>74,400</b>	<b>-439,262</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-731,441	-5,600	-737,041
New provisions and adjustments to previous provisions	-2,221	-	-2,221
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	220,000	80,000	300,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>4,328,245</b>	<b>175,956</b>	<b>4,504,201</b>



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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	569,339
<i>Less:</i>	
Administration DEL Income	-20,000
<b>Net Administration Costs</b>	<b>549,339</b>
Gross Programme Costs	3,172,623
<i>Less:</i>	
Programme DEL Income	-199,940
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,972,683</b>
<b>Total Net Operating Costs</b>	<b>3,522,022</b>
<i>Of which:</i>	
Resource DEL	3,518,085
Capital DEL	-39,940
Resource AME	43,877
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	39,940
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>3,561,962</b>
<i>Of which:</i>	
Resource DEL	3,518,085
Resource AME	43,877
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>3,561,962</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Security and Intelligence Agencies	
Sales of Goods and Services	-20,000
<b>Total Sales of Goods and Services</b>	<b>-20,000</b>
<b>Total Administration</b>	<b>-20,000</b>
<b>Programme</b>	
A Security and Intelligence Agencies	
Sales of Goods and Services	-160,000
<b>Total Sales of Goods and Services</b>	<b>-160,000</b>
<b>Total Programme</b>	<b>-160,000</b>
<b>Total Voted Resource DEL</b>	<b>-180,000</b>
<b>Total Voted Resource Income</b>	<b>-180,000</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A Security and Intelligence Agencies	
Other Grants	-39,940
<b>Total Other Grants</b>	<b>-39,940</b>
<b>Total Programme</b>	<b>-39,940</b>
<b>Total Voted Capital DEL</b>	<b>-39,940</b>
<b>Total Voted Capital Income</b>	<b>-39,940</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Simon Case CVO



# Foreign, Commonwealth and Development Office

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
	Increases	Reductions	Total
<b>Changes in budgets, non-budget voted provision and cash</b>			
<b>Budget Cover Transfers</b>			
(Section A) Transfer in funding from Department for Business and Trade in respect of Trade Policy Officers	1,600,000		
(Section A) Transfer in funding from Department for Business and Trade in respect of a contribution towards Trade Faculty Costs	194,000		
(Section A) Transfer in funding from Department for Business and Trade in respect of a contribution towards Trade Development Costs	120,000		
(Section A) Transfer in funding from Department for Science, Innovation and Technology in respect of Funding to FCDO for UKMIs	25,000		
(Section A) Transfer of funding to Cabinet Office in respect of Media Brief Contract - SPADs Pay		-24,000	
(Section A) Transfer in funding from Cabinet Office in respect of the GREAT campaign for FCDO core	452,000		
(Section A) Transfer in funding from Department for Business and Trade in respect of South Asia Officers Pay	52,000		
(Section A) Transfer of funding to Department for Business and Trade in respect of platform costs		-883,000	
(Section A) Transfer of funding to Department for Business and Trade in respect of SAMLA workstream deliverables		-141,000	
(Section A) Transfer of funding to Department for Science, Innovation and Technology in respect of the Foundation Models Taskforce		-2,000,000	
(Section B) Transfer from Department for Education in respect of funding to the Commonwealth Scholarship Commission	246,000		
(Section C) Transfer in funding from Cabinet Office in respect of the GREAT campaign for British Council	3,606,000		
(Section D) Transfer in funding from Department for Energy Security and Net Zero in respect of the Care Fund	350,000		
(Section D) Transfer of funding to Department for Energy Security and Net Zero in respect of the CoE Fund Uganda		-150,000	
(Section D) Transfer of funding to Department for Business and Trade in respect of Osaka Expo Funding		-3,360,000	
(Section D) Transfer of funding to Department for Energy Security and Net Zero in respect of Ukraine Resilience & Energy Security (URES)		-33,000	
(Section F) Transfer of funding to Department for Energy Security and Net Zero in respect of the International Programme Fund		-344,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Transfer in funding from Home Office in respect of Supporting Global Action to End Modern Slavery	1,359,000		
(Section D) Transfer in funding from Department for Environment, Food and Rural Affairs in respect of Humanitarian Grain shipment from Ukraine	3,000,000		
(Section F) Transfer in funding from Department for Science, Innovation and Technology in respect of the Science and Innovation Network - RED	65,000		
(Section F) Transfer in funding from Cabinet Office in respect of the Complex Risk Analytics Fund	50,000		
(Section E) Transfer in funding from Department for Energy Security and Net Zero in respect of UK PACT (Partnering for Accelerated Climate Transitions)	19,801,000		
(Section F) Transfer in funding from Security and Intelligence Agencies in respect of the National Cyber Fund and National Cyber Programme	1,567,000		
(Section D) Transfer in funding from Home Office in respect of the Irregular Migration and Returns Fund (IMRF)	7,171,000		
(Section F) Transfer in funding from Security and Intelligence Agencies for a Nuclear Security Desk Officer	43,000		
(Section F) Transfer in funding from Department for Energy Security and Net Zero in respect of HMTK COP28 Visit	75,000		
(Section F) Transfer in funding from Department for Energy Security and Net Zero in respect of regulatory diplomacy - ANT Project	75,000		
(Section F) Transfer in funding from Department for Energy Security and Net Zero in respect of ICF programme funded staff	49,000		
(Section F) Transfer of funding to Department for Energy Security and Net Zero in respect of regulatory diplomacy		-375,000	
(Section F) Transfer of funding to Cabinet Office in respect of regulatory diplomacy		-20,000	
(Section F) Transfer of funding to Department for Business and Trade in respect of economic partnership		-250,000	
(Section E) Transfer of funding to Department for Environment, Food and Rural Affairs in respect of the Blue Belt Programme - Centre for Environment, Fisheries and Aquaculture Science (CEFAS)		-2,406,000	
(Section E) Transfer of funding to Department for Environment, Food and Rural Affairs in respect of the Blue Belt Programme - Marine Management Organisation (MMO)		-3,094,000	
(Section F) Transfer of funding to HM Revenue and Customs in respect of the Standards Partnership Programme		-250,000	
(Section H) Transfer in funding from Ministry of Defence in respect of the Integrated Security Fund	1,383,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) Transfer in funding from Home Office in respect of the Integrated Security Fund	771,000		
(Section H) Transfer of funding to National Crime Agency in respect of the Integrated Security Fund		-241,000	
(Section H) Transfer of funding to HM Revenue and Customs in respect of the Integrated Security Fund		-1,108,000	
(Section H) Transfer of funding to HM Treasury in respect of the Integrated Security Fund		-4,000,000	
(Section H) Transfer of funding to Department for Transport in respect of the Integrated Security Fund		-1,655,000	
(Section H) Transfer of funding to Ministry of Justice in respect of the Integrated Security Fund		-162,000	
(Section H) Transfer of funding to Cabinet Office in respect of the Integrated Security Fund		-544,000	
(Section H) Transfer of funding to Department of Health and Social Care in respect of the Integrated Security Fund		-520,000	
(Section H) Transfer of funding to Department for Science, Innovation and Technology in respect of the Integrated Security Fund		-392,000	
(Section H) Transfer of funding to Department for Energy Security and Net Zero in respect of the Integrated Security Fund		-69,000	
(Section H) Transfer of funding to Security and Intelligence Agencies in respect of the Integrated Security Fund		-8,325,000	
(Section H) Transfer of funding to Digital, Culture, Media and Sport in respect of the Integrated Security Fund		-109,000	
(Section H) Transfer of funding to Department for Business and Trade in respect of the Integrated Security Fund		-1,709,000	
(Section H) Transfer of funding to Department for Business and Trade in respect of the Integrated Security Fund		-215,000	
(Section H) Transfer of funding to Home Office in respect of the Integrated Security Fund		-5,956,000	
<b>Budget Exchange</b>			
(Section H) Budget Exchange: Integrated Security Fund (non-ODA) from 2023-24 to 2024-25		-10,700,000	
(Section H) Budget Exchange: Integrated Security Fund (ODA) from 2023-24 to 2024-25		-3,500,000	
<b>Budget Regime Changes</b>			
(Section A) Switch: Capital DEL to Resource DEL for IT roles reclassification	1,500,000		
(Section F to E) Switch: Resource DEL to Capital DEL for Official Development Assistance programmes (ODA)		-208,000,000	
(Section H) Switch: Resource DEL to Capital DEL for Capital Grants for the Integrated Security Fund		-1,426,000	



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Cash Management Adjustments</b>			
(Section A) Reserve Adjustment: Cash Management Charge		-88,000	
<b>Machinery of Government (MoG) Changes</b>			
(Section A) A Transfer of MOG funding to Cabinet Office in respect of the Windsor Framework Task Force		-2,114,000	
<b>Reserve Claims</b>			
(Section A) Reserve Claim: Consular Premium	67,100,000		
(Section A) Reserve Claim: IFRS16 Resource DEL Depreciation	24,221,000		
(Section A) Reserve Claim: IFRS16 Resource DEL Finance Charge	2,958,000		
(Section A) Reserve Claim: Depreciation	47,619,000		
(Section D) Reserve Claims: Emergency Disaster Relief Fund: Sudan and Israel - Hamas conflict	15,600,000		
(Section F) Reserve Claim: Afghan Relocations & Assistance Policy	29,595,000		
(Section G) Reserve Claim: International Subscriptions	74,792,000		
(Section A) Reserve Surrender: Foreign Currency Mechanism		-16,982,000	
(Section A) Reserve Surrender: Differential Inflation		-491,000	
(Section A) Reserve Surrender: Resource DEL to return unspent funds from Tokyo sales receipt		-19,972,000	
<b>Total change in Resource DEL (voted)</b>	<b>305,439,000</b>	<b>-301,608,000</b>	<b>3,831,000</b>
<b>AME Expenditure Changes</b>			
(Section J) Reserve Claim: Resource AME	435,259,000	-1,294,000	
<b>Total change in Resource AME (voted)</b>	<b>435,259,000</b>	<b>-1,294,000</b>	<b>433,965,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section A) Transfer in funding from Department for Science, Innovation and Technology in respect of Funding to FCDO for UKMIs	25,000		
(Section A) Transfer of funding to Cabinet Office in respect of ROSA Development		-4,051,000	
(Section A) Transfer of funding to Cabinet Office in respect of ROSA FVEYS Costs		-150,000	
(Section D) Transfer of funding to Ministry of Defence in respect of Ukraine Resilience & Energy Security (URES)		-2,000,000	
(Section F) Transfer in funding from Department for Science, Innovation and Technology in respect of Science Innovation Network for staff costs	1,614,000		
(Section F) Transfer in funding from Department for Science, Innovation and Technology in respect of Science and Innovation Network - RED	997,000		
(Section F) Transfer in funding from Department for Environment, Food and Rural Affairs in respect of SMEP - ICF Project Management Agency	338,000		
(Section F) Transfer in funding from Security and Intelligence Agencies in respect of a Nuclear Security Desk Officer	5,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Transfer in funding from Home Office in respect of the Irregular Migration and Returns Fund (IMRF)	4,434,000		
(Section H) Transfer of funding to Department for Business and Trade in respect of the Integrated Security Fund		-861,000	
<b>Budget Neutral Changes</b>			
(Section A) Switch: Capital DEL programme to Capital DEL income to increase to income control	6,800,000	-6,800,000	
<b>Budget Regime Changes</b>			
(Section A) Switch: Capital DEL to Resource DEL for IT roles reclassification		-1,500,000	
(Section F to D) Switch: Reduction to Capital DEL Research and Development control total at Mains 23-24	146,000,000	-146,000,000	
(Section F to E) Switch: Reduction to Capital DEL Financial Transactions control total at Mains 23-24	309,000,000	-309,000,000	
(Section F) Switch: Resource DEL to Capital DEL for Official Development Assistance programmes (ODA)	208,000,000		
(Section F to K) Switch: Capital DEL to Capital AME to transfer UKCI British Investment Partnerships to British International Investment		-153,000,000	
(Section H) Switch: Resource DEL to Capital DEL for Capital Grants for the Integrated Security Fund	1,426,000		
<b>Reserve Claims</b>			
(Section A) Reserve Claim: Capital DEL drawdown for estates and IDD spend funded from Tokyo sales receipt	2,405,000		
(Section A) Reserve Surrender: IFRS16 Capital DEL		-124,265,000	
(Section C) Reserve Claim: British Council loan	14,000,000		
<b>Total change in Capital DEL (voted)</b>	<b>695,044,000</b>	<b>-747,627,000</b>	<b>-52,583,000</b>
<b>AME Expenditure Changes</b>			
(Section F to K) Switch: Capital DEL to Capital AME to transfer UKCI British Investment Partnerships to British International Investment	153,000,000		
<b>Total change in Capital AME (voted)</b>	<b>153,000,000</b>		<b>153,000,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and movements in working capital.	-1,438,570,000	538,459,000	
<b>Total change in Net Cash Requirement</b>	<b>-1,438,570,000</b>	<b>538,459,000</b>	<b>-900,111,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource <sup>†</sup>	3,831,000	-	3,831,000
Capital	-52,583,000	-	-52,583,000
<b>Annually Managed Expenditure</b>			
Resource	433,965,000	-	433,965,000
Capital	153,000,000	-	153,000,000
<b>Total Net Budget</b>			
Resource	437,796,000	-	437,796,000
Capital	100,417,000	-	100,417,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement<sup>†</sup></b>	<b>-900,111,000</b>		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Foreign, Commonwealth and Development Office on:

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

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: strengthening global peace, security and governance; strengthening resilience and response to crisis; promoting global prosperity; tackling extreme poverty and helping the world's most vulnerable; delivering value for money and delivery efficiency in FCDO; continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies.

Wilton Park Executive Agency; the British Council; BBC World Service; spending by ALBs: Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries; Independent Commission for Aid Impact (ICAI), an advisory ALB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid; Westminster Foundation for Democracy; Great Britain-China Centre and the Marshall Aid Commemoration Commission.

Diplomacy; hospitality and facilities; international organisations; information services; scholarships and sponsored visits; consular assistance; special payments and assistance; programmes supporting foreign policy objectives including human rights, good governance, international security, the fight against the illicit drug trade and promoting our prosperity.

Governmental response to the coronavirus Covid-19 pandemic.

Conflict prevention, early warning, crisis management, conflict resolution/peace-making, 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.

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**Part I**


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Receipts for seconded officers and country based staff; rental income; recoveries from staff for use of official vehicles; refund of rental and rates payments; rent uplifts and sub-letting; abatements and settlement of legal cases; the sale of information material; sales of surplus property, material and equipment; legalisation fees collected at both home and abroad; telephone and postage recoveries; medical scheme recoveries, bank interest and sundry receipts; repayment by locally engaged staff of loans for car purchase and medical and other assistance.

Other Government Departments for the FCDO platform; grants; receipts from overseas governments and other third parties in respect of programme funds and receipts from overseas governments in respect of bilateral country and sector programmes.

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

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

Income from debentures/shares issued to FCDO by CDC Group plc and other private sector entities; and other income in relation to capital assets; interest and dividends from Public Corporations; sales into Wider Markets, use of assets and sponsorships.

\*Income from debentures/shares issued to FCDO by British International Investment and other private sector entities.

**Annually Managed Expenditure:**

Expenditure arising from:

Non-cash movements in provisions including contributions to International Finance Facility for Immunisation (IFFIm) and Advanced Market Commitments (AMC); change in fair value of financial instruments and other non-cash costs falling in AME; the re-capitalisation of CDC Group plc.

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

\*the re-capitalisation of British International Investment.

Income arising from:

Non-cash accounting adjustments on the loan portfolio.

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

†Responsibility for the Windsor Framework Task Force was transferred from the Foreign, Commonwealth and Development Office to the Cabinet Office on 23 May 2023. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Resource DEL equivalent (voted) is decreased by £2,114,000; and
- (b) the net cash requirement is decreased by £2,114,000.

## PART II: CHANGES PROPOSED

	Net Resources											Net Capital			£'000		
	Present						Changes					Present	Changes	Revised			
	Admin			Prog			Admin	Prog	4	5	6						
	1	2	3	1	2	3						7	8	9			
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A Operating Costs, frontline diplomacy and overseas network	325,623	1,383,452	-287	103,433	325,336	1,486,885						525,950	-127,536	398,414			
B Funding for NDPBs within Departmental Group (Net)	925	40,767	-	246	925	41,013						-	-	-			
C British Council	-	173,000	-	3,606	-	176,606						40,000	14,000	54,000			
D Regional bilateral programmes	-	1,889,319	-	22,578	-	1,911,897						397,000	148,434	545,434			
E Core multilateral programmes	-	1,788,000	-	15,660	-	1,803,660						1,677,000	309,000	1,986,000			
F Centrally managed programmes	-	1,071,256	-	-177,720	-	893,536						1,000,870	-397,046	603,824			
G International subscriptions, scholarships and BBC World Service	-	292,916	-	74,792	-	367,708						-	-	-			
H Conflict, Stability and Security Fund	-	778,726	-	-38,477	-	740,249						-	565	565			
<b>Total voted DEL</b>	<b>326,548</b>	<b>7,417,436</b>	<b>-287</b>	<b>4,118</b>	<b>326,261</b>	<b>7,421,554</b>						<b>3,640,820</b>	<b>-52,583</b>	<b>3,588,237</b>			
<b>Total DEL</b>			<b>-287</b>	<b>4,118</b>									<b>-52,583</b>				
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
J Other central programme and technical costs	-	418,768	-	433,965	-	852,733						-	-	-			
K British International Investment	-	-	-	-	-	-						280,000	153,000	433,000			
<b>Total voted AME</b>	<b>-</b>	<b>418,768</b>	<b>-</b>	<b>433,965</b>	<b>-</b>	<b>852,733</b>						<b>280,000</b>	<b>153,000</b>	<b>433,000</b>			
<b>Total AME</b>			<b>-</b>	<b>433,965</b>									<b>153,000</b>				
<b>Voted expenditure</b>			<b>-287</b>	<b>438,083</b>									<b>100,417</b>				
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>									<b>-</b>				
<b>Total for Estimate</b>			<b>-287</b>	<b>438,083</b>									<b>100,417</b>				
<b>Net Cash Requirement</b>			<b>11,366,055</b>	<b>-900,111</b>		<b>10,465,944</b>											

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000
	Resources						Total		Capital		
	Administration			Programme			Net	Net	Gross	Income	
	1	2	3	4	5	6	7	8	9	10	
	Gross	Income	Net	Gross	Income	Net		Gross	Income	Net	
<b>Departmental Expenditure Limit (DEL)</b>											
<b>Voted expenditure</b>											
A Operating Costs, frontline diplomacy and overseas network	525,336	-200,000	325,336	1,608,712	-121,827	1,486,885	1,812,221	420,214	-21,800	398,414	
B Funding for NDPBs within Departmental Group (Net)	925	-	925	41,013	-	41,013	41,938	-	-	-	
C British Council	-	-	-	185,054	-8,448	176,606	176,606	54,000	-	54,000	
D Regional bilateral programmes	-	-	-	1,911,897	-	1,911,897	1,911,897	545,434	-	545,434	
E Core multilateral programmes	-	-	-	1,803,660	-	1,803,660	1,803,660	1,986,000	-	1,986,000	
F Centrally managed programmes	-	-	-	894,609	-1,073	893,536	893,536	806,547	-202,723	603,824	
G International subscriptions, scholarships and BBC World Service	-	-	-	367,708	-	367,708	367,708	-	-	-	
H Conflict, Stability and Security Fund	-	-	-	740,249	-	740,249	740,249	565	-	565	
<b>Total voted DEL</b>	<b>526,261</b>	<b>-200,000</b>	<b>326,261</b>	<b>7,552,902</b>	<b>-131,348</b>	<b>7,421,554</b>	<b>7,747,815</b>	<b>3,812,760</b>	<b>-224,523</b>	<b>3,588,237</b>	
<b>Non-voted expenditure</b>											
I European Union Attributed Aid	-	-	-	434,000	-	434,000	434,000	-	-	-	
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>434,000</b>	<b>-</b>	<b>434,000</b>	<b>434,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total DEL</b>	<b>526,261</b>	<b>-200,000</b>	<b>326,261</b>	<b>7,986,902</b>	<b>-131,348</b>	<b>7,855,554</b>	<b>8,181,815</b>	<b>3,812,760</b>	<b>-224,523</b>	<b>3,588,237</b>	
<b>Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
J Other central programme and technical costs	-	-	-	893,037	-40,304	852,733	852,733	-	-	-	
K British International Investment	-	-	-	-	-	-	-	433,000	-	433,000	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>893,037</b>	<b>-40,304</b>	<b>852,733</b>	<b>852,733</b>	<b>433,000</b>	<b>-</b>	<b>433,000</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>893,037</b>	<b>-40,304</b>	<b>852,733</b>	<b>852,733</b>	<b>433,000</b>	<b>-</b>	<b>433,000</b>	
<b>Voted expenditure</b>											
Voted expenditure	526,261	-200,000	326,261	8,445,939	-171,652	8,274,287	8,600,548	4,245,760	-224,523	4,021,237	
<b>Non-voted expenditure</b>											
Non-voted expenditure	-	-	-	434,000	-	434,000	434,000	-	-	-	
<b>Total for Estimate</b>	<b>526,261</b>	<b>-200,000</b>	<b>326,261</b>	<b>8,879,939</b>	<b>-171,652</b>	<b>8,708,287</b>	<b>9,034,548</b>	<b>4,245,760</b>	<b>-224,523</b>	<b>4,021,237</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>8,596,752</b>	<b>437,796</b>	<b>9,034,548</b>
<b>Net Capital Requirement</b>	<b>3,920,820</b>	<b>100,417</b>	<b>4,021,237</b>
<b>Accruals to cash adjustments</b>	<b>-717,517</b>	<b>-1,438,324</b>	<b>-2,155,841</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-41,692	-246	-41,938
Add cash grant-in-aid	41,692	246	41,938
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-503,749	-31,840	-535,589
New provisions and adjustments to previous provisions	-371,378	-462,585	-833,963
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-37,488	-7,320	-44,808
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-932,519	-932,519
Use of provisions	195,098	-4,060	191,038
<b>Removal of non-voted budget items</b>	<b>-434,000</b>	<b>-</b>	<b>-434,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-434,000	-	-434,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,366,055</b>	<b>-900,111</b>	<b>10,465,944</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	526,261
<i>Less:</i>	
Administration DEL Income	-200,000
<b>Net Administration Costs</b>	<b>326,261</b>
Gross Programme Costs	11,467,552
<i>Less:</i>	
Programme DEL Income	-131,348
Programme AME Income	-40,304
Non-budget income	-10,727
<b>Net Programme Costs</b>	<b>11,285,173</b>
<b>Total Net Operating Costs</b>	<b>11,611,434</b>
<i>Of which:</i>	
Resource DEL	7,556,777
Capital DEL	3,021,613
Resource AME	1,043,771
Capital AME	-
Non-budget	-10,727
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,021,613
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	10,727
Other adjustments	434,000
<b>Total Resource Budget</b>	<b>9,034,548</b>
<i>Of which:</i>	
Resource DEL	8,181,815
Resource AME	852,733
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>9,034,548</b>



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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A: Operating Costs, frontline diplomacy and overseas network	
Sales of Goods and Services	-200,000
<b>Total Sales of Goods and Services</b>	<b>-200,000</b>
<b>Total Administration</b>	<b>-200,000</b>
<b>Programme</b>	
A: Operating Costs, frontline diplomacy and overseas network	
Sales of Goods and Services	-121,827
C: British Council	
Sales of Goods and Services	-8,448
F: Centrally managed programmes	
Interest and Dividends	-1,073
<b>Total Sales of Goods and Services</b>	<b>-130,275</b>
<b>Total Interest and Dividends</b>	<b>-1,073</b>
<b>Total Programme</b>	<b>-131,348</b>
<b>Total Voted Resource DEL</b>	<b>-331,348</b>
<b>Voted Resource AME</b>	
<b>Programme</b>	
J: Other central programme and technical costs	
Other Income	-40,304
<b>Total Other Income</b>	<b>-40,304</b>
<b>Total Programme</b>	<b>-40,304</b>
<b>Total Voted Resource AME</b>	<b>-40,304</b>
<b>Total Voted Resource Income</b>	<b>-371,652</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A: Operating Costs, frontline diplomacy and overseas network	
Sales of Assets	-21,800
F: Centrally managed programmes	
Other Income	-153,000
Repayments	-49,723
<b>Total Sales of Assets</b>	<b>-21,800</b>
<b>Total Other Income</b>	<b>-153,000</b>
<b>Total Repayments</b>	<b>-49,723</b>
<b>Total Programme</b>	<b>-224,523</b>
<b>Total Voted Capital DEL</b>	<b>-224,523</b>
<b>Total Voted Capital Income</b>	<b>-224,523</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-10,113	-10,113	-614	-614	-10,727	-10,727
<b>Total</b>	<b>-10,113</b>	<b>-10,113</b>	<b>-614</b>	<b>-614</b>	<b>-10,727</b>	<b>-10,727</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Interest payments for the British Council loan.	-10,113	-10,113	-614	-614	-10,727	-10,727
<b>Total</b>	<b>-10,113</b>	<b>-10,113</b>	<b>-614</b>	<b>-614</b>	<b>-10,727</b>	<b>-10,727</b>

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

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

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

**Executive Agency Accounting Officers:**

Tom Cargill Wilton Park

**ALB Accounting Officers:**

Prof. Robin Mason	Commonwealth Scholarship Commission
Ekpe Attah	Independent Commission for Aid Impact
Merethe Borge Macleod	Great Britain China Centre
John Raine CMG OBE	Marshall Aid Commemoration Commission
Anthony Smith	Westminster Foundation for Democracy

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Commonwealth Scholarship Commission	28,470	-	28,470
B	Great Britain China Centre	350	-	350
B	Independent Commission for Aid Impact	3,918	-	3,918
B	Marshall Aid Commemoration Commission	2,700	-	2,700
B	Westminster Foundation for Democracy	6,500	-	6,500
<b>Total</b>		<b>41,938</b>	-	<b>41,938</b>

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

Nature of liability	£'000
Callable Capital: African Development Bank	2,759,125
Callable Capital: Asian Development Bank	2,451,972
Callable Capital: Caribbean Development Bank	101,187
Callable Capital: Inter-American Development Bank	1,312,735
Callable Capital: Multilateral Investment Guarantee Agency	62,065
Callable Capital: International Bank for Reconstruction and Development	9,440,826
Callable Capital: International Bank for Reconstruction and Development maintenance of value	52,485
Guarantee: EIB lending	237,200
Indemnity: indemnities given by the British Council to the owners of objects exhibited overseas for loss or damage	449
Other payments to International Financial Institutions where uncertainty exists due to future performance conditions	3,044,093
Callable Capital: Private Infrastructure Development Group (PIDG): Guarant Co	130,000
Cabi Pension Deficit Liability	32,259
Various legal disputes	63,847
Guarantee: Iraq IBRD loan guarantee	417,020
Guarantee: Jordan IBRD loan guarantee	288,060
Guarantee: Egypt IBRD loan guarantee	260,420
Guarantee: Ukraine IBRD loan guarantee	4,308,310
Guarantee: Room2Run African Development Bank loan portfolio guarantee	1,313,780
Guarantee: Gibraltar loan guarantee	425,000
Guarantee: India Green Growth IBRD loan guarantee	1,629,940
Guarantee: International Finance Facility for Education (IFFEd)	102,000
Indemnity: Commissioner of British Virgin Islands	3,000

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

Section in Part II: Subhead Detail	Body	£'000
G	United Nations Regular Budget	85,100
G	North Atlantic Treaty Organisation (NATO) Civil Budget	37,600
G	Council of Europe	36,000
G	Organisation for Economic Cooperation & Development (OECD)	14,200
G	Commonwealth Secretariat	10,800
G	Organization for Security and Co-operation in Europe (OSCE)	5,500
G	United Nations Educational, Scientific and Cultural Organization (UNESCO)	4,800
G	United Nations Office for the Commissioner of Human Rights (UNOCHR)	3,000
G	Food and Agriculture Organisation	3,000
G	Commonwealth Foundation	1,100



# Department for Levelling Up, Housing and Communities

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	£
<b>Budget Cover Transfers (BCT)</b>				
(Section A) BCT to Northern Ireland for Hong Kong.		-96,000		
(Section A) BCT to Scottish Government for Hong Kong.		-109,000		
(Section A) BCT to Welsh Government for Hong Kong.		-49,000		
(Section A) BCT to Northern Ireland Government for NI Children and Young People payment.		-83,000		
(Section A) BCT to Northern Ireland Government for Tariff and Thank you payments Homes for Ukraine.		-6,050,000		
(Section A) BCT to Northern Ireland Government for Strategic Migration Partnerships payment.		-140,000		
(Section A) BCT to Scotland for Children and Young People payment.		-82,000		
(Section A) BCT to Scotland for Tariff and Thank you payments Homes for Ukraine.		-8,074,000		
(Section A) BCT to the Home Office for Refugee Integration Outcome project.		-146,000		
(Section A) BCT to Statistics Board for Refugee Integration Outcome project.		-1,225,000		
(Section A) BCT to the Welsh Government for Children and Young People payment.		-49,000		
(Section A) BCT to the Welsh Government for Tariff and Thank you payments Homes for Ukraine.		-7,806,000		
(Section B) BCT to Ministry of Justice for Private Rented Sector Court Reform.		-500,000		
(Section B) BCT to Ministry of Justice for Creating Future Opportunities.		-136,000		
(Section B) BCT to Ministry of Justice for Offenders Accommodation Programme.		-15,000		



(Section B) BCT to Department for Work and Pensions for the Building Safety Regulator.	-14,867,000
(Section B) BCT to Northern Ireland for Homes for Ukraine.	-2,383,000
(Section B) BCT to Department of Health for Rough Sleeping Drug Alcohol Treatment Grant.	-44,415,000
(Section B) BCT to Scotland for Homes for Ukraine.	-30,000,000
(Section B) BCT to Wales for Homes for Ukraine.	-8,220,000
(Section B) BCT from Department for Environment, Food and Rural Affairs (Marine Management Organisation)-Nationally Significant Infrastructure Project Funding hand back.	50,000
(Section B) BCT from Home Office for unspent funds on Building Safety Regulator.	1,815,000
(Section C) BCT from Department for Education for the Food education programme.	1,933,000
(Section C) BCT from Department for Education for the UK Shared Prosperity Fund.	4,084,000
(Section C) BCT to Department for Transport for the Levelling Up Fund.	-870,000
(Section C) Budget Cover Transfer to Northern Ireland for UK Shared Prosperity Fund.	-2,785,000
(Section C) Budget Cover Transfer to Ministry of Justice for Creating Future Opportunities.	-11,114,000
(Section C) Budget Cover Transfer to Cabinet office for the Brownfield Land Release Fund.	-2,280,000
(Section C) BCT to Scottish Government for Freeports.	-430,000
(Section C) BCT to Welsh Government for Freeports.	-600,000
(Section C) BCT to Department for Environment, Food and Rural Affairs for Agriculture.	-450,000
(Section C) BCT to Department for Environment, Food and Rural Affairs for Environment Agency Analysis.	-50,000
(Section C) BCT to Department for Environment, Food and Rural Affairs for Household Retrofit water saving.	-120,000

(Section C) BCT to Department for Environment, Food and Rural Affairs for Modelling by Water Resources.		-450,000
(Section C) BCT to Department for Environment, Food and Rural Affairs for Study on water re-use regulations.		-500,000
(Section C) BCT to Department for Environment, Food and Rural Affairs for Water Resources East study.		-125,000
(Section C) BCT to Department for Environment, Food and Rural Affairs for Non-Household Retrofit water saving.		-100,000
(Section G) BCT to Cabinet office for Civil Service Live.		-16,000
(Section G) BCT from Department for Business and Trade for HM Land Registry costs.	207,000	
(Section G) BCT from Local Government DEL for Digital Transformation.	15,931,000	
<b>Budget Exchange</b>		
(Section A) Reprofile from 2023-24 into 2024-25.		-148,000,000
<b>Budget Neutral Changes</b>		
(Section A) Decrease for Local Government and Public Services.		-43,750,000
(Section B) Increase for Housing and Planning.	22,647,000	
(Section C) Decrease for Local Growth and Devolution.		-22,875,000
(Section D) Decrease for Elections, Union and Constitution.		-13,607,000
(Section E) Decrease for Supporting Families.		-4,601,000
(Section F) Increase for Research, Data and Trading Funds.	9,909,000	
(Section G) Increase for DLUHC Staff, Building and Infrastructure Costs.	9,715,000	
(Section I) Decrease for Local Government and Public Services (ALB)(Net).		-407,000
(Section J) Increase for Housing and Planning (ALB)(Net).	42,969,000	

**Budget Regime Changes**

(Section A) Surrender in respect of Resource Budget.	-73,000,000
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(Section B) Surrender in respect of Resource Budget.	-593,000
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(Section C) Surrender in respect of Resource Budget.	-11,011,000
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**Cash Management Adjustments**

(Section G) Cash Charge.	-458,000
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**Machinery of Government (MoG) Changes**

(Section G) MoG from Cabinet Office for transfer of UK Governance team.	1,253,000
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**Reserve Claims**

(Section A) Reserve Claim from HM Treasury for Local Authority repatriation costs of British nationals in Sudan.	1,641,000
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(Section A) Reserve Claim from HM Treasury for Flooding.	10,000,000
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(Section A) Reserve Claim from HM Treasury for Hong Kong.	12,898,000
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(Section A) Reserve Claim from HM Treasury for Homes for Ukraine and Afghan Resettlement.	248,137,000
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(Section A) Reserve Claim from HM Treasury for English for Speakers of Other Languages.	7,958,000
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(Section A) Reserve Claim from HM Treasury for Refugee Integration Fund.	1,436,000
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(Section A) Reserve Claim from HM Treasury for UK-Wide Homelessness and Rough Sleeping.	40,602,000
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(Section A) Reserve Claim from HM Treasury for International Financial Reporting Standards (IFRS) 9.	10,279,000
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(Section B) Reserve Claim from HM Treasury for IFRS 9.	5,324,000
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(Section B) Reserve Claim from HM Treasury for Planning Delivery Fund.	5,000,000
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(Section B) Reserve Claim from HM Treasury for Healthy Homes Project.	1,500,000
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(Section B) Reserve Claim from HM Treasury for England-Only Homelessness and Rough Sleeping.	109,398,000
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(Section B) Reserve Claim from HM Treasury for Levelling Up and Local Authority Housing Fund.	6,500,000		
(Section B) Reserve Claim from HM Treasury for Housing Moment.	7,100,000		
(Section B) Reserve Claim from HM Treasury for Remediation Programmes.	29,500,000		
(Section C) Reserve Claim from HM Treasury for Housing Moment.	1,520,000		
(Section C) Reserve Claim from HM Treasury for Community Ownership Fund.	6,229,000		
(Section C) Reserve Claim from HM Treasury for Levelling Up Strategy.	1,600,000		
(Section C) Reserve Claim from HM Treasury for Levelling Up Partnerships.	5,810,000		
(Section C) Reserve Claim from HM Treasury for Towns Fund.	2,750,000		
(Section C) Reserve Claim from HM Treasury for Levelling Up and Local Authority Housing Fund.	1,500,000		
(Section G) Reserve Claim from HM Treasury for Towns Fund.	250,000		
(Section H) Reserve Claim from HM Treasury for IFRS 9.	266,753,000		

<b>Total change in Resource DEL (voted) - Housing and Communities</b>	<b>894,198,000</b>	<b>-462,637,000</b>	<b>431,561,000</b>
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#### Budget Cover Transfers

(Section M) BCT to DLUHC Local Government to DLUHC Main for Cyber & Digital.	-15,931,000
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#### Other Changes

(Section M) Surrender from DLUHC Local Government to HM Treasury for BR S31 measures.	-747,000
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(Section M) Surrender from DLUHC Local Government to HM Treasury for PFI joint service centres.	-2,257,000
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(Section M) Surrender from DLUHC Local Government to HM Treasury for Rural Services Delivery grant.	-487,000
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(Section N) Surrender from DLUHC Local Government to HM Treasury for Safety net on Account.	-3,623,000
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(Section N) Surrender from DLUHC Local Government to HM Treasury for City of London.		-12,515,000	
(Section L) Business rate relief grants in respect of New Burdens.	15,000,000		
(Section M) Surrender from DLUHC Local Government to HM Treasury for LG DEL contingency.		-2,591,000	
<b>Total change in Resource DEL (voted) - Local Government</b>	<b>15,000,000</b>	<b>-38,151,000</b>	<b>-23,151,000</b>

**AME Expenditure Changes**

(Section O) Changes to AME budgets for provisions.	4,068,000		
(Section P) Changes to AME budgets for Financial Assets and Provisions.		-2,243,000	
(Section T) Changes to AME budgets for pensions.		-11,000	
(Section U) Changes to AME budgets for Financial Instruments, Assets and Pensions.		-1,281,789,000	
(Section S) Decrease for NNDR3 outturn.		-293,886,000	
(Section V) Increase for TP outturn.	11,584,000		
(Section V) Increase for Disregarded amounts outturn.	2,917,000		
(Section V) Increase for Deficit on Col outturn.	187,801,000		
(Section V) Increase for Safety Net outturn.	68,079,000		
(Section V) Increase for BR s31relief outturn.	16,525,000		
(Section V) Increase for Local share.	6,980,000		
(Section S) Increase for Green BR P&M.	43,300,000		
(Section S) Increase for BRR Contingency.	150,000,000		
(Section V) Increase for Levy account surplus distribution.	200,000,000		
(Section V) Decrease for BR Relief outturn income.		-1,342,109,000	
<b>Total change in Resource AME (voted)</b>	<b>691,254,000</b>	<b>-2,920,038,000</b>	<b>-2,228,784,000</b>

**Budget Cover Transfers (BCT)**

(Section A) BCT to Department of Health for the Rough Sleeping Drug Alcohol Treatment Grant.		-500,000
(Section A) BCT to Home Office for the for the Refugee Integration Outcome project.		-65,000
(Section B) BCT from Department for Work and Pensions for Building Safety Regulator.	2,432,000	
(Section B) BCT to Department for Transport for HIF A5 project.		-2,700,000
(Section B) BCT to Ministry of Justice for IT Upgrade Costs.		-196,000
(Section B) BCT to Ministry of Justice for PRS Court Reform.		-700,000
(Section C) BCT from Department for Energy Security and Net Zero for Energy Transition Zone.	616,000	
(Section C) BCT to Department for Culture, Media and Sport for Community Life Survey Evaluation.		-3,000,000
(Section C) BCT from Department for Environment, Food and Rural Affairs for UK Shared Prosperity Fund.	33,206,000	
(Section C) BCT to Department for Environment, Food and Rural Affairs for household water saving in Cambridge.		-800,000
(Section C) BCT to Dept for Environment, Food and Rural Affairs for NonHousehold water saving Cambridge.		-500,000
(Section F) BCT from Department for Energy Security and Net Zero for English Housing Survey.	1,000,000	
(Section J) BCT to Cambridgeshire & Peterborough NHS Trust (DoH) for overage payment.		-325,000
(Section J) BCT to Ministry of Justice for overage payment.		-3,850,000
(Section J) BCT from Northern Ireland Government for Remediation funding.	600,000	

**Budget Neutral Changes**

(Section A) Decrease for Local Government and Public Services.		-111,214,000
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(Section B) Increase for Housing and Planning.	74,276,000		
(Section C) Increase for Local Growth and Devolution.	97,301,000		
(Section D) Decrease for Elections, Union and Constitution.		-6,466,000	
(Section E) Decrease for Supporting Families.		-100,000	
(Section G) Increase for DLUHC Staff, Building and Infrastructure Costs.	9,165,000		
(Section I) Increase for Local Government and Public Services (ALB)(Net).	425,000		
(Section J) Decrease for Housing and Planning (ALB)(Net).		-63,387,000	
<b>Budget Regime Changes</b>			
(Section B) Public Sector Land Flexibility.	9,611,000		
(Section A) Surrender in respect of Capital Grant Budget.		-144,000	
(Section B) Surrender in respect of Capital Grant Budget.		-9,042,000	
(Section C) Surrender in respect of Capital Grant Budget.		-4,722,000	
(Section B) Surrender in respect of Capital Financial Transactions Budget.		-20,000,000	
(Section H) Surrender in respect of Capital Financial Transactions Budget.		-555,724,000	
(Section I) Surrender in respect of Capital Financial Transactions Budget.		-74,276,000	
<b>Reserve Claims</b>			
(Section C) Reserve Claim from HM Treasury for Freeports.	29,850,000		
(Section C) Reserve Claim from HM Treasury for Levelling Up Fund.	508,110,000		
(Section C) Reserve Claim from HM Treasury for Community Ownership Fund.	21,266,000		
<b>Total change in Capital DEL (voted) - Housing and Communities</b>	<b>787,858,000</b>	<b>-857,711,000</b>	<b>-69,853,000</b>

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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.	-2,043,566,000	
<b>Total change in Net Cash Requirement</b>	<b>-2,043,566,000</b>	<b>-2,043,566,000</b>



**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit - Housing and Communities</b>				
Resource †	431,561,000	-	431,561,000	
Capital	-69,853,000	-	-69,853,000	
<b>Departmental Expenditure Limit - Local Government</b>				
Resource	-23,151,000	-	-23,151,000	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	-2,228,784,000	-	-2,228,784,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	-1,820,374,000	-	-1,820,374,000	
Capital	-69,853,000	-	-69,853,000	
<b>Non-Budget Expenditure</b>		-		
<b>Net Cash Requirement †</b>	<b>-2,043,566,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Department for Levelling Up, Housing and Communities on:

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

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

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

Supporting local authorities and communities; bringing them together; emergency assistance and financial support to local authorities and communities; encouraging race, gender and faith equality; helping support troubled families and victims of domestic violence and child sexual exploitation; tackling extremism and promoting cohesive communities; Gypsy and Traveller policy.

Supporting effective local government to deliver public services to local people, driving efficiencies and transformation; encouraging action at neighbourhood level; legacy and historic programmes previously run by the Department including payments to the Valuation Office Agency; research and development programmes; 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 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 our communities and economic growth; EU structural funds and European Regional Development Fund programme; city deals.

Supporting effective local government to deliver public services to local people, driving efficiencies and transformation; supporting local authorities; disabled facilities grant; legacy and historic programmes previously run by the Department; research and development programmes.

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

Delivery of the Building Safety portfolio and energy performance regime.

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

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

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

Deposits forfeited by candidates in an election.

Insurance schemes.

**Departmental Expenditure Limit - Local Government:**

Expenditure arising from:

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

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

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

\* 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 our ALBs and other public bodies not classified as ALBs and setting up of new Development Corporations. Movements arising from pension schemes of the Department and its ALBs; other public bodies not classified as ALBs.

Supporting communities to respond and recover from Covid-19.

Income arising from:

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

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

† Responsibility for UK Governance was transferred from the Cabinet Office on 23 May 2023. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

(a) Resource DEL (voted) is increased by £1,253,000; and

(b) the net cash requirement is increased by £1,253,000.

## PART II: CHANGES PROPOSED

	Net Resources											Net Capital		
	Present			Changes			Revised			Present	Changes	Revised		
	Admin	Prog	Admin	Admin	Prog	Admin	Admin	Prog	Admin					
	1	2	3	4	5	6	7	8	9					
<b>Departmental Expenditure Limit (DEL) - Housing and Communities</b>														
<b>Voted expenditure</b>														
A Local Government and Public Services	-	158,425	-	44,292	-	202,717	-	44,292	-	202,717	129,744	-111,923	17,821	
B Housing and Planning	-	1,420,699	-	87,705	-	1,508,404	-	87,705	-	1,508,404	2,138,264	44,070	2,182,334	
C Local Growth and Devolution	-	777,039	-	-28,334	-	748,705	-	-28,334	-	748,705	1,349,631	681,327	2,030,958	
D Elections, Union and Constitution	-	53,372	-	-13,607	-	39,765	-	-13,607	-	39,765	18,037	-6,466	11,571	
E Supporting Families	-	235,000	-	-4,601	-	230,399	-	-4,601	-	230,399	810	-100	710	
F Research, Data and Trading Funds	-	5,519	-	9,909	-	15,428	-	9,909	-	15,428	9,161	1,000	10,161	
G DLUHC Staff, Building and Infrastructure Costs	263,864	2,419	9,209	17,673	273,073	20,092	9,209	17,673	273,073	20,092	35,065	9,165	44,230	
H Local Government and Public Services (ALB)(Net)	17,738	-	-407	-	17,331	-	-407	-	17,331	-	500	425	925	
I Housing and Planning (ALB)(Net)	55,123	41,631	-7,566	317,288	47,557	358,919	-7,566	317,288	47,557	358,919	2,957,012	-131,627	2,825,385	
<i>Departmental Unallocated Provision</i>	-	-	-	-	-	-	-	-	-	-	555,724	-555,724	-	
<b>Total voted DEL</b>	<b>336,725</b>	<b>2,694,104</b>	<b>1,236</b>	<b>430,325</b>	<b>337,961</b>	<b>3,124,429</b>	<b>1,236</b>	<b>430,325</b>	<b>337,961</b>	<b>3,124,429</b>	<b>7,193,948</b>	<b>-69,853</b>	<b>7,124,095</b>	
<b>Total DEL - Housing and Communities</b>														
<b>Department Expenditure Limit (DEL) - Local Government</b>														
<b>Voted expenditure</b>														
L Other Grants and Payments	-	12,656,700	-	-7,013	-	12,649,687	-	-7,013	-	12,649,687	-	-	-	
M Business Rates Retention	-	62,515	-	-16,138	-	46,377	-	-16,138	-	46,377	-	-	-	
<b>Total voted DEL</b>	-	<b>12,719,215</b>	-	<b>-23,151</b>	-	<b>12,696,064</b>	-	<b>-23,151</b>	-	<b>12,696,064</b>	-	-	-	
<b>Total DEL - Local Government</b>														

**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
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
N Local Government and Public Services	-	49,601	-	4,068	-	53,669	-	-	-
O Housing and Planning	-	102,113	-	-2,243	-	99,870	-	-	-
R Non-Domestic Rates Outturn Adjustments	-	350,000	-	-100,586	-	249,414	-	-	-
S Local Government and Public Services (ALB)(Net)	-	5,707	-	-11	-	5,696	-	-	-
T Housing and Planning (ALB)(Net)	-	2,632,237	-	-1,281,789	-	1,350,448	-	-	-
U Business Rates Retention	-	16,730,761	-	-848,223	-	15,882,538	-	-	-
<b>Total voted AME</b>	-	<b>19,870,419</b>	-	<b>-2,228,784</b>	-	<b>17,641,635</b>	-	-	-
<b>Total AME</b>			-	<b>-2,228,784</b>					
Voted expenditure			1,236	-1,821,610					-69,853
Non-voted expenditure									
<b>Total for Estimate</b>			1,236	-1,821,610					-69,853

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	31,469,777	-2,043,566	29,426,211

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000		
	Resources					Capital							
	Administration			Programme		Total			Gross			Net	
	1	2	3	4	5	6	7	8	9	10			
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net			
<b>Departmental Expenditure Limits (DEL) - Housing and Communities</b>													
<b>Voted expenditure</b>													
A Local Government and Public Services	-	-	-	202,717	-	202,717	202,717	67,821	-50,000	17,821			
B Housing and Planning	-	-	-	1,527,683	-19,279	1,508,404	1,508,404	2,182,334	-	2,182,334			
C Local Growth and Devolution	-	-	-	748,705	-	748,705	748,705	2,055,909	-24,951	2,030,958			
D Elections, Union and Constitution	-	-	-	39,765	-	39,765	39,765	11,571	-	11,571			
E Supporting Families	-	-	-	230,399	-	230,399	230,399	710	-	710			
F Research, Data and Trading Funds	-	-	-	15,428	-	15,428	15,428	10,161	-	10,161			
G DLUHC Staff, Building and Infrastructure Costs	283,499	-10,426	273,073	20,092	-	20,092	293,165	44,230	-	44,230			
H Local Government and Public Services (ALB)(Net)	17,331	-	17,331	-	-	-	17,331	925	-	925			
I Housing and Planning (ALB)(Net)	47,557	-	47,557	358,919	-	358,919	406,476	2,825,385	-	2,825,385			
<i>Departmental Unallocated Provision</i>	-	-	-	-	-	-	-	-	-	-			
<b>Total voted DEL</b>	<b>348,387</b>	<b>-10,426</b>	<b>337,961</b>	<b>3,143,708</b>	<b>-19,279</b>	<b>3,124,429</b>	<b>3,462,390</b>	<b>7,199,046</b>	<b>-74,951</b>	<b>7,124,095</b>			
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-			
J Elections	-	-	-	7,700	-	7,700	7,700	-	-	-			
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,700</b>	<b>-</b>	<b>7,700</b>	<b>7,700</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total DEL - Housing and Communities</b>	<b>348,387</b>	<b>-10,426</b>	<b>337,961</b>	<b>3,151,408</b>	<b>-19,279</b>	<b>3,132,129</b>	<b>3,470,090</b>	<b>7,199,046</b>	<b>-74,951</b>	<b>7,124,095</b>			
<b>Departmental Expenditure Limit (DEL) - Local Government</b>													
<b>Voted expenditure</b>													
K Revenue Support Grant	-	-	-	1,905,423	-	1,905,423	1,905,423	-	-	-			
L Other Grants and Payments	-	-	-	12,649,687	-	12,649,687	12,649,687	-	-	-			
M Business Rates Retention	-	-	-	46,377	-	46,377	46,377	-	-	-			
<b>Total voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,601,487</b>	<b>-</b>	<b>14,601,487</b>	<b>14,601,487</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total DEL - Local Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,601,487</b>	<b>-</b>	<b>14,601,487</b>	<b>14,601,487</b>	<b>-</b>	<b>-</b>	<b>-</b>			

**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	
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
N Local Government and Public Services	-	-	-	53,669	-	53,669	-	-	-	-
O Housing and Planning	-	-	-	99,870	-	99,870	-	-	-	-
P Local Growth and Devolution	-	-	-	5,000	-	5,000	-	-	-	-
Q DLUHC Staff, Building and Infrastructure Costs	-	-	-	-168	-	-168	-	-	-	-
R Non-Domestic Rates Outturn Adjustments	-	-	-	249,414	-	249,414	-	-	-	-
S Local Government and Public Services (ALB)(Net)	-	-	-	5,696	-	5,696	-	-	-	-
T Housing and Planning (ALB)(Net)	-	-	-	1,350,448	-	1,350,448	-	-	-	-
U Business Rates Retention	-	-	-	19,932,910	-4,050,372	15,882,538	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>21,696,839</b>	<b>-4,050,372</b>	<b>17,646,467</b>	-	-	-	-
<b>Total AME</b>	-	-	-	<b>21,696,839</b>	<b>-4,050,372</b>	<b>17,646,467</b>	-	-	-	-
<b>Voted expenditure</b>	<b>348,387</b>	<b>-10,426</b>	<b>337,961</b>	<b>39,442,034</b>	<b>-4,069,651</b>	<b>35,372,383</b>	<b>7,199,046</b>	<b>-74,951</b>	<b>7,124,095</b>	
<b>Non-voted expenditure</b>	-	-	-	<b>7,700</b>	-	<b>7,700</b>	-	-	-	-
<b>Total for Estimate</b>	<b>348,387</b>	<b>-10,426</b>	<b>337,961</b>	<b>39,449,734</b>	<b>-4,069,651</b>	<b>35,380,083</b>	<b>7,199,046</b>	<b>-74,951</b>	<b>7,124,095</b>	

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>37,538,418</b>	<b>-1,820,374</b>	<b>35,718,044</b>
<b>Net Capital Requirement</b>	<b>7,193,948</b>	<b>-69,853</b>	<b>7,124,095</b>
<b>Accruals to cash adjustments</b>	<b>-13,254,889</b>	<b>-153,339</b>	<b>-13,408,228</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,709,948	1,103,687	-4,606,261
Add cash grant-in-aid	992,797	189,843	1,182,640
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-143,177	5,329	-137,848
New provisions and adjustments to previous provisions	-60,620	-10	-60,630
Departmental Unallocated Provision	-555,724	555,724	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-14,747,719	-25,583	-14,773,302
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	6,958,910	-1,978,261	4,980,649
Use of provisions	10,592	-4,068	6,524
<b>Removal of non-voted budget items</b>	<b>-7,700</b>	<b>-</b>	<b>-7,700</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-7,700	-	-7,700
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,469,777</b>	<b>-2,043,566</b>	<b>29,426,211</b>



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

	£'000
	Revised Plans
Gross Administration Costs	320,479
<i>Less:</i>	
Administration DEL (Housing and Communities) Income	-10,426
Administration DEL (Local Government) Income	-
<b>Net Administration Costs</b>	<b>310,053</b>
Gross Programme Costs	44,911,086
<i>Less:</i>	
Programme DEL (Housing and Communities) Income	-38,734
Programme DEL (Local Government) Income	-
Programme AME Income	-4,050,372
Non-budget income	-
<b>Net Programme Costs</b>	<b>40,821,980</b>
<b>Total Net Operating Costs</b>	<b>41,132,033</b>
<i>Of which:</i>	
Resource DEL (Housing and Communities)	3,438,290
Resource DEL (Local Government)	14,601,487
Capital DEL (Housing and Communities)	6,896,134
Capital DEL (Local Government)	-
Resource AME	17,684,031
Capital AME	-
Non-budget	-1,487,909
<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	-5,408,225
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,487,909
Other adjustments	-1,493,673
<b>Total Resource Budget</b>	<b>35,718,044</b>
<i>Of which:</i>	
Resource DEL (Housing and Communities)	3,470,090
Resource DEL (Local Government)	14,601,487
Resource AME	17,646,467
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>35,718,044</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL - Housing and Communities</b>	
<b>Administration</b>	
G DLUHC DCLG Staff, Building and Infrastructure Costs	
Other Income	-10,426
<b>Total Other Income</b>	<b>-10,426</b>
<b>Total Administration</b>	<b>-10,426</b>
<b>Programme</b>	
B Housing and Planning	
Sales of Goods and Services	-17,494
Interest and Dividends	-1,785
<b>Total Sales of Goods and Services</b>	<b>-17,494</b>
<b>Total Interest and Dividends</b>	<b>-1,785</b>
<b>Total Programme</b>	<b>-19,279</b>
<b>Total Voted Resource DEL - Housing and Communities</b>	<b>-29,705</b>
U Business Rates Retention	
Other Grants	-4,050,372
<b>Total Other Grants</b>	<b>-4,050,372</b>
<b>Total Programme</b>	<b>-4,050,372</b>
<b>Total Voted Resource AME</b>	<b>-4,050,372</b>
<b>Total Voted Resource Income</b>	<b>-4,080,077</b>
<b>Voted Capital DEL - Housing and Communities</b>	
<b>Programme</b>	
A Local Government and Public Services	
Repayments	-50,000
C Local Growth and Devolution	
Other Grants	-19,455
Other Income	-5,496
<b>Total Other Grants</b>	<b>-19,455</b>
<b>Total Other Income</b>	<b>-5,496</b>
<b>Total Repayments</b>	<b>-50,000</b>
<b>Total Programme</b>	<b>-74,951</b>
<b>Total Voted Capital DEL- Housing and Communities</b>	<b>-74,951</b>
<b>Total Voted Capital Income</b>	<b>-74,951</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-2,313,000	-2,313,000	825,091	825,091	-1,487,909	-1,487,909
<b>Total</b>	<b>-2,313,000</b>	<b>-2,313,000</b>	<b>825,091</b>	<b>825,091</b>	<b>-1,487,909</b>	<b>-1,487,909</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-183,000	-183,000	183,000	183,000	-	-
HCA Housing Supply: Help to Buy	-2,125,000	-2,125,000	640,181	640,181	-1,484,819	-1,484,819
HCA Housing Supply: First Buy	-5,000	-5,000	1,910	1,910	-3,090	-3,090
<b>Total</b>	<b>-2,313,000</b>	<b>-2,313,000</b>	<b>825,091</b>	<b>825,091</b>	<b>-1,487,909</b>	<b>-1,487,909</b>

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Sarah Healey

**Executive Agency Accounting Officers:**

Paul Morrison Planning Inspectorate

**ALB Accounting Officers:**

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H	Commission for Local Administration in England	12,014	875	12,004
H	Valuation Tribunal Service	5,317	50	5,242
I	Homes England	392,798	2,823,861	1,151,500
I	The Leasehold Advisory Service	1,678	24	1,680
I	Regulator of Social Housing	12,100	200	12,000
I	The Housing Ombudsman	-100	1,300	214
S	Commission for Local Administration in England	4,392	-	-
S	Valuation Tribunal Service	1,304	-	-
T	Homes England	1,353,241	-	-
T	Regulator of Social Housing	2,000	-	-
T	The Housing Ombudsman	-4,793	-	-
<b>Total</b>		<b>1,779,951</b>	<b>2,826,310</b>	<b>1,182,640</b>

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

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

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

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

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

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

Nature of liability	£'000
The Government Legal Department (GLD) manages litigation cases on behalf of the department. Litigation costs may be incurred following unsuccessful attempts to resist some of those challenges.	237
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 - 750 per house
Potential liabilities to the EC arising from current European legislation.	Unquantifiable
Potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of ERDF 2014-20 programmes.	Unquantifiable
Potential liabilities arising following the tragic events at Grenfell Tower in June 2017. At this time, the nature and value of the liabilities arising cannot be determined with sufficient reliability and consequently, are considered to be unquantifiable.	Unquantifiable
Homes England: At 30 September 2023, the West Sussex Pension Scheme had 9 active members. When the last active member leaves the scheme, the obligation to pay an exit debt will be crystallised. The timing and value of any exit debt due in the future is not yet known.	Unquantifiable
Homes England: Homes England is potentially liable for miscellaneous claims by developers, contractors and individuals in respect of costs and claims not allowed for in development agreements, construction contracts, grants and claims such as Compulsory Purchase Orders. Payment, if any, against these claims may depend on lengthy and complex litigation and potential final settlements cannot be determined with any certainty at this time. As claims reach a more advanced stage they are considered in detail and specific provisions are made in respect of those liabilities to the extent that payment is considered probable.	Unquantifiable
Planning Inspectorate: Litigation costs may be incurred following unsuccessful attempts to resist a High Court challenge to an Inspector's decision. The timing and value of such awards are difficult to predict.	64
Planning Inspectorate: Ex-gratia payments which may possibly be made to appellants or other appeal parties who have incurred abortive appeal costs following an error made by a member of the Inspectorate's staff.	243
Estimated £2.5 million self-correction to the European Regional Development Fund (ERDF) programme to reduce the total error rate below 2% following the European Commission audit.	2,500



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

Nature of liability	£'000
<b>Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote:</b>	
<p>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.</p>	Unquantifiable
<p>The department operates two guarantee schemes for the affordable housing sector (AHGS). The AHGS 2013 closed to applicants in March 2016 and the programme is now in the portfolio management and monitoring phase, meaning there will be no new applicants or approvals. Therefore, there will be no further drawing against this scheme, with £3.2 billion drawn down. A financial guarantee against the 2013 scheme has been recognised in the Statement of Financial Position with a value of £29.1 million. A second scheme was launched in 2020, guaranteeing debt of no more than £3 billion. At 31 March 2023 £722.5 million of borrowing had been approved, with £648.5 million drawn down. The financial guarantee in the Statement of Financial Position had a value of nil.</p>	
<p>The department has provided a guarantee scheme for the private rented sector (PRS), guaranteeing debt of no more than £3.5 billion. At 31 March 2023, the department has approved borrowing of circa £1.8 billion of which £1.5 billion has been drawn down and is covered by the guarantee scheme. The guarantees have been valued in accordance with IFRS 9 and have been recognised as a financial guarantee in the Statement of Financial Position with a value of £76.1 million.</p>	
<p>On the 7 May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion. At 31 March 2023, £346 million has been drawn down and is covered by the guarantee scheme. The guarantees have been valued in accordance with IFRS 9 and have been recognised as a financial guarantee in the Statement of Financial Position with a value of £50,000.</p>	
<p>In 2019-20, the department provided a letter of comfort to the Queen Elizabeth II Conference Centre to confirm that a loan will be provided if required, in accordance with the Framework Agreement between the department and the trading fund. The department laid a Statutory Instrument on the 8th June 2021 to increase the trading fund's borrowing limit from £2 million to £12 million. At 31 March 2023, the department had loaned the trading fund £2.6 million.</p>	2,600
<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

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

Nature of liability	£'000
<p>The department provides letters of comfort to ALBs in relation to their pension scheme liabilities. Ebbsfleet Development Corporation is no longer part of the Departmental Group for accounting purposes but the department continues to be responsible for governance arrangements and the letter of comfort continues to be in place.</p>	Unquantifiable
<p>An indemnity to Returning Officers for UK Parliamentary elections; For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 1 May 2024.</p>	Unquantifiable
<p>An indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 6 May 2021. For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department will also certificate the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections on 2 May 2024.</p>	Unquantifiable
<p>An indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020; For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall Petition legislation came into effect only in 2015. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary elections in May 2015, as well as all other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p>	Unquantifiable



## Department for Culture, Media and Sport

### INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Budget Cover Transfers</b>			
(Section B) Budget Cover Transfer (Defra) relating to the Shared Outcomes Fund	88,000		
(Section D) Budget Cover Transfer (FCO) relating to the Conflict, Stability and Security Fund Economic Deterrence Initiative	109,000		
(Section D) Budget Cover Transfer (TNA) relating to the National Archives		-175,000	
(Section F) Budget Cover Transfer (NIE) relating to Sport Satellite research	20,000		
(Section G) Budget Cover Transfer (DfE) relating to Diploma in Sporting Excellence	8,424,000		
(Section H) Budget Cover Transfer (HO) relating to Policing and Security costs		-21,663,000	
(Section J) Budget Cover Transfer (CO) relating to GREAT Campaign funding	11,134,000		
(Section K) Budget Cover Transfer (CO) relating to Cyber Risk Review	37,000		
(Section K) Budget Cover Transfer (DBT) relating to the Music Export Growth Scheme		-800,000	
(Section K) Budget Cover Transfer (DSIT) relating to Support for the AI Summit	562,000		
(Section K) Budget Cover Transfer (HO) relating to Eurovision costs		-2,279,000	
(Section K) Budget Cover Transfer (UKGI) relating to Service Fees		-208,000	
(Section M) Budget Cover Transfer (CO) relating to Special Advisors and recruitment system costs		-185,000	
(Section M) Budget Cover Transfer (DBT) relating to the Osaka Expo		-1,894,000	
(Section M) Budget Cover Transfer (DfE) relating to the Shared Outcomes Fund		-35,000	
(Section M) Budget Cover Transfer (DSIT) relating to Systems Design	2,936,000		
(Section M) Budget Cover Transfer (DSIT) relating to the AI Taskforce		-500,000	
<b>Budget Exchange</b>			
(Section K) Budget Exchange relating to Shared Outcomes Fund		-284,000	
(Section M) Budget Exchange relating to VCSE Support Package - Critical Support Delivery		-500,000	
(Section M) Budget Exchange relating to VCSE Support Package - Energy Efficiency Delivery		-419,000	
(Section M) Budget Exchange relating to Youth Investment Fund		-1,000,000	
(Section P) Budget Exchange relating to VCSE Support Package - Critical Support Delivery		-275,000	

(Section P) Budget Exchange relating to VCSE Support Package - Energy Efficiency Delivery		-1,600,000
(Section P) Budget Exchange relating to Youth Investment Fund		-10,000,000
<b>Budget Neutral Changes</b>		
(Section A) Budget Neutral Switch relating to Blythe House		-1,324,000
(Section A) Budget Neutral Switch relating to Support for Museums and Galleries	5,524,000	
(Section B) Budget Neutral Switch relating to Blythe House	1,097,000	
(Section B) Budget Neutral Switch relating to Museums and Galleries sponsored ALBs		-6,079,000
(Section C) Budget Neutral Switch relating to Libraries sponsored ALBs		-3,307,000
(Section D) Budget Neutral Switch relating to Cultural Investment Fund		-3,062,000
(Section D) Budget Neutral Switch relating to Edinburgh Festivals Funding	25,000	
(Section D) Budget Neutral Switch relating to Support for the Arts sector		-659,000
(Section E) Budget Neutral Switch relating to Arts and culture ALBs	3,061,000	
(Section E) Budget Neutral Switch relating to Creative Industries	2,500,000	
(Section E) Budget Neutral Switch relating to Cultural Investment Fund	3,062,000	
(Section E) Income adjustment relating to Arts and culture ALBs	102,000	
(Section F) Budget Neutral Switch relating to Football Euro 2028		-880,000
(Section F) Budget Neutral Switch relating to Independent Football Regulator	4,039,000	
(Section F) Budget Neutral Switch relating to Major Sporting Events Unit		-136,000
(Section F) Budget Neutral Switch relating to Rugby World Cup 2025		-7,250,000
(Section F) Budget Neutral Switch relating to Support for the Sports sector		-18,660,000
(Section F) Income adjustment relating to Support for the Sports sector		-4,670,000
(Section G) Budget Neutral Switch relating to Football Euro 2028	880,000	
(Section G) Budget Neutral Switch relating to Major Sporting Events Unit	486,000	
(Section G) Budget Neutral Switch relating to Rugby World Cup 2025	7,250,000	
(Section G) Budget Neutral Switch relating to Sport sponsored ALBs	20,654,000	
(Section G) Income adjustment relating to Sport sponsored ALBs	4,670,000	
(Section H) Budget Neutral Switch relating to Ceremonial and support for the Heritage sector		-300,000
(Section H) Budget Neutral Switch relating to Covid Commemoration	1,000,000	

(Section H) Income adjustment relating to Defra funding for NHMF		-8,300,000
(Section H) Income adjustment relating to Welsh Gov funding for NHMF		-5,720,000
(Section I) Budget Neutral Switch relating to Heritage sponsored ALBs		-319,000
(Section I) Income adjustment relating to Heritage sponsored ALBs	15,290,000	
(Section J) Budget Neutral Switch relating to Tourism sponsored ALBs	1,898,000	
(Section K) Budget Neutral Switch relating to Creative Industries		-2,500,000
(Section K) Budget Neutral Switch relating to Eurovision	2,000,000	
(Section K) Budget Neutral Switch relating to London Fashion Week	983,000	
(Section K) Budget Neutral Switch relating to Production Restart Scheme	725,000	
(Section K) Budget Neutral Switch relating to Shared Outcomes Fund		-623,000
(Section K) Budget Neutral Switch relating to Support for the Broadcasting and Media sector		-7,000,000
(Section K) Income adjustment relating to DfE funding for BFI		-25,000
(Section L) Budget Neutral Switch relating to Broadcasting and Media sponsored ALBs		-1,379,000
(Section L) Budget Neutral Switch relating to Global Screen Fund	7,000,000	
(Section L) Income adjustment relating to DfE funding for BFI	25,000	
(Section M) Budget Neutral Switch relating to Central Departmental funding	6,940,000	
(Section M) Budget Neutral Switch relating to International	664,000	
(Section M) Budget Neutral Switch relating to Major Sporting Events Unit		-350,000
(Section M) Budget Neutral Switch relating to Support for the Arts sector		-935,000
(Section M) Budget Neutral Switch relating to Support for the Sports sector		-1,900,000
(Section M) Budget Neutral Switch relating to the Departmental Unallocated Provision (DUP)		-16,133,000
(Section M) Income adjustment relating to Defra funding for NHMF		-990,000
(Section M) Income adjustment relating to Support for the Arts sector		-102,000
(Section M) Income adjustment relating to Welsh Gov funding for NHMF		-280,000
(Section N) Income adjustment relating to NLC Funding from NLDF	32,719,000	
(Section O) Budget Neutral Switch relating to Gambling Commission	2,385,000	
(Section O) Income adjustment relating to NLC Funding from NLDF		-32,719,000
(Section Q) Budget Neutral Switch relating to Shared Outcomes Fund	623,000	

**Budget Regime Changes**

(Section A) Surrender of funding relating to ODA Cultural Protection Fund	-770,000
(Section B) Resource and Capital switch relating to Museums and Galleries sponsored ALBs	-2,917,000
(Section B) Surrender of funding relating to Museums and Galleries sponsored ALBs	-11,657,000
(Section C) Surrender of funding relating to British Library Boston Spa	-109,000
(Section C) Surrender of funding relating to Libraries sponsored ALBs	-1,295,000
(Section D) Surrender of funding relating to Cultural Recovery Fund Loan adjustments	-21,260,000
(Section E) Resource and Capital switch relating to Arts and culture ALBs	-2,064,000
(Section F) Admin and Programme switch relating to Birmingham CWG 2022	-686,000
(Section F) Surrender of funding relating to Birmingham CWG 2022	-1,094,000
(Section F) Surrender of funding relating to Sports Loan accounting adjustments	-28,982,000
(Section G) Resource and Capital switch relating to Sport sponsored ALBs	-3,765,000
(Section G) Resource and Capital switch relating to Swimming Pool Support Fund	-490,000
(Section H) Resource and Capital switch relating to Ceremonial and support for the Heritage sector	1,500,000
(Section H) Resource and Capital switch relating to Coronation	-27,000
(Section H) Surrender of funding relating to Listed Places of Worship	-2,094,000
(Section I) Resource and Capital switch relating to Heritage sponsored ALBs	-1,652,000
(Section I) Surrender of funding relating to Heritage sponsored ALBs	-1,356,000
(Section K) Resource and Capital switch relating to Creative Industries	2,000,000
(Section K) Resource and Capital switch relating to Support for the Broadcasting and Media sector	-240,000
(Section M) Admin and Programme switch relating to Birmingham CWG 2022	686,000
(Section M) Admin and Programme switch relating to Central Contingency	203,000
(Section M) Resource and Capital switch relating to Central Contingency	-11,754,000
(Section M) Resource and Capital switch relating to Central Departmental funding	-61,000
(Section M) Surrender of funding relating to Central Departmental funding	-6,883,000
(Section M) Surrender of funding relating to Tampon Tax	-75,000
(Section O) Resource and Capital switch relating to Gambling Commission	-538,000
(Section O) Surrender of funding relating to Gambling Commission	-481,000

**Cash Management Adjustments**

(Section M) Funding adjustment relating to cash management	-49,000
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**Reserve Claims**

(Section A) Reserve Claim (HMT reserve) relating to Burrell Collection	1,000,000
(Section B) Reserve Claim (HMT reserve) relating to Museums and Galleries sponsored ALBs	49,294,000
(Section C) Reserve Claim (HMT reserve) relating to Libraries sponsored ALBs	10,205,000
(Section D) Reserve Claim (HMT reserve) relating to Edinburgh Festivals Funding	640,000
(Section F) Reserve Claim (HMT reserve) relating to Birmingham CWG 2022	16,586,000
(Section F) Reserve Claim (HMT reserve) relating to Swimming Pool Support Fund	2,350,000
(Section H) Reserve Claim (HMT reserve) relating to Coronation	74,700,000
(Section H) Reserve Claim (HMT reserve) relating to Listed Places of Worship	15,385,000
(Section I) Reserve Claim (HMT reserve) relating to Heritage sponsored ALBs	600,000
(Section K) Reserve Claim (HMT reserve) relating to Creative Industries	4,500,000
(Section K) Reserve Claim (HMT reserve) relating to Shared Outcomes Fund	1,192,000
(Section L) Reserve Claim (HMT reserve) relating to Broadcasting and Media sponsored ALBs	5,880,000
(Section M) Reserve Claim (HMT reserve) relating to Birmingham CWG 2022	189,000
(Section M) Reserve Claim (HMT reserve) relating to Central Departmental funding	100,000
(Section M) Reserve Claim (HMT reserve) relating to Depreciation	15,796,000
(Section M) Reserve Claim (HMT reserve) relating to Transition costs	1,550,000
(Section M) Reserve Claim (HMT reserve) relating to Shared Outcomes Fund	384,000
(Section M) Reserve Claim (HMT reserve) relating to Swimming Pool Support Fund	125,000
(Section P) Reserve Claim (HMT reserve) relating to One Million Hours Fund	4,000,000

<b>Total change in Resource DEL (voted)</b>	<b>357,777,000</b>	<b>-267,718,000</b>	<b>90,059,000</b>
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**AME Expenditure Changes**

(Section U) Token adjustment.	1,000
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**Budget Neutral Changes**

(Section S) Budget Neutral Switch relating to British Broadcasting Corporation		-3,010,000
(Section U) Budget Neutral Switch relating to S4C	1,858,000	
(Section V) Budget Neutral Switch relating to Central Departmental funding	3,520,000	



(Section W) Budget Neutral Switch relating to Commonwealth Games		-4,162,000	
(Section W) Budget Neutral Switch relating to Provisions, Impairments and other AME spend	1,795,000		
(Section X) Budget Neutral Switch relating to Horse Race Betting Levy Board		-1,000	
<b>Total change in Resource AME (voted)</b>	<b>7,174,000</b>	<b>-7,173,000</b>	<b>1,000</b>
<b>AME Expenditure Changes</b>			
(Section X) AME adjustment relating to Lottery Grants		-15,071,000	
<b>Total change in Resource AME (non-voted)</b>		<b>-15,071,000</b>	<b>-15,071,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section I) Budget Cover Transfer (Welsh Gov) relating to Heritage sponsored ALBs	44,000		
(Section P) Budget Cover Transfer (DLUHC) relating to the UK Shared Prosperity Fund	3,000,000		
<b>Budget Exchange (BX)</b>			
(Section C) Budget Exchange relating to BL Leeds & Boston Spa		-13,065,000	
(Section P) Budget Exchange relating to VCSE Support Package - Energy Efficiency Delivery		-10,000,000	
(Section P) Budget Exchange relating to Youth Investment Fund		-32,000,000	
<b>Budget Neutral Changes</b>			
(Section A) Budget Neutral Switch relating to ALB	5,413,000		
(Section A) Budget Neutral Switch relating to Blythe House		-4,174,000	
(Section A) Budget Neutral Switch relating to Support for Museums and Galleries	300,000		
(Section B) Budget Neutral Switch relating to ALB Maintenance Capital		-9,213,000	
(Section B) Budget Neutral Switch relating to Blythe House	4,174,000		
(Section B) Budget Neutral Switch relating to Museums and Galleries sponsored ALBs		-1,500,000	
(Section C) Budget Neutral Switch relating to ALB Maintenance Capital	2,650,000		
(Section D) Budget Neutral Switch relating to Cultural Investment Fund		-45,000,000	
(Section D) Budget Neutral Switch relating to Support for the Arts sector		-3,500,000	
(Section E) Budget Neutral Switch relating to Arts and culture ALBs	3,500,000		
(Section E) Budget Neutral Switch relating to Cultural Investment Fund	45,000,000		
(Section F) Budget Neutral Switch relating to Grassroots Facilities		-63,000,000	
(Section F) Budget Neutral Switch relating to Independent Football Regulator		-4,060,000	
(Section F) Budget Neutral Switch relating to Support for the Sports sector		-39,000,000	
(Section G) Budget Neutral Switch relating to Grassroots Facilities	63,000,000		

(Section G) Budget Neutral Switch relating to Sport sponsored ALBs	40,000,000	
(Section H) Budget Neutral Switch relating to Ceremonial and support for the Heritage sector		-250,000
(Section H) Income adjustment relating to Defra funding for NHMF		-16,700,000
(Section H) Income adjustment relating to Welsh Gov funding for NHMF		-3,966,000
(Section I) Budget Neutral Switch relating to Heritage sponsored ALBs	250,000	
(Section I) Income adjustment relating to Heritage sponsored ALBs	20,666,000	
(Section L) Budget Neutral Switch relating to ALB Maintenance Capital	850,000	
(Section M) Budget Neutral Switch relating to Central Contingency	3,368,000	
(Section M) Budget Neutral Switch relating to Central Departmental funding		-1,487,000
(Section M) Budget Neutral Switch relating to Digital, Data and Technology		-718,000
(Section M) Budget Neutral Switch relating to R&D Science and Analysis	3,335,000	
(Section M) Budget Neutral Switch relating to Short term lets	600,000	
(Section O) Budget Neutral Switch relating to Gambling Commission		-538,000
<b>Budget Regime Changes</b>		
(Section A) Surrender of funding relating to ALB Maintenance Capital		-1,813,000
(Section B) Resource and Capital switch relating to Museums and Galleries sponsored ALBs	2,917,000	
(Section B) Surrender of funding relating to Museums and Galleries sponsored ALBs		-16,700,000
(Section B) Surrender of funding relating to Natural History Museum Unlocked programme		-28,690,000
(Section D) Surrender of funding relating to Cultural Recovery Fund Loan accounting adjustments		-2,127,000
(Section E) Resource and Capital switch relating to Arts and culture ALBs	2,064,000	
(Section F) Surrender of funding relating to Sports Loans accounting adjustments		-17,774,000
(Section G) Resource and Capital switch relating to Sport sponsored ALBs	3,765,000	
(Section G) Resource and Capital switch relating to Swimming Pool Support Fund	490,000	
(Section G) Surrender of funding relating to Sport sponsored ALBs		-945,000
(Section H) Resource and Capital switch relating to Ceremonial and support for the Heritage sector		-1,500,000
(Section H) Resource and Capital switch relating to Coronation	27,000	
(Section I) Resource and Capital switch relating to Heritage sponsored ALBs	1,652,000	

(Section K) Resource and Capital switch relating to Creative Industries		-2,000,000	
(Section K) Resource and Capital switch relating to Support for the Broadcasting and Media sector	240,000		
(Section M) Admin and Programme switch relating to Central Contingency		-203,000	
(Section M) Resource and Capital switch relating to Central Contingency	11,754,000		
(Section M) Resource and Capital switch relating to Departmental Central funding	61,000		
(Section M) Surrender of funding relating to IFRS16 Capital		-10,783,000	
(Section M) Surrender of funding relating to Research and Development		-345,000	
(Section O) Resource and Capital switch relating to Gambling Commission	538,000		
(Section P) Surrender of funding relating to Civil Society and Youth		-3,604,000	
(Section P) Surrender of funding relating to Youth Investment Fund		-20,000,000	
<b>Reserve Claims</b>			
(Section B) Reserve Claim (HMT reserve) - Voted Loan relating to Museums and Galleries sponsored ALBs	2,600,000		
(Section B) Reserve Claim (HMT reserve) relating to Museums and Galleries sponsored ALBs	69,717,000		
(Section C) Reserve Claim (HMT reserve) relating to Libraries sponsored ALBs	1,377,000		
(Section D) Reserve Claim (HMT reserve) relating to Edinburgh Festivals Funding	245,000		
(Section H) Reserve Claim (HMT reserve) relating to Coronation	400,000		
(Section K) Reserve Claim (HMT reserve) relating to Creative Industries	2,000,000		
<b>Total change in Capital DEL (voted)</b>	<b>295,997,000</b>	<b>-354,655,000</b>	<b>-58,658,000</b>
<b>AME Expenditure Changes</b>			
(Section S) AME adjustment relating to British Broadcasting Corporation(net)		-319,536,000	-319,536,000
<b>Total change in Capital AME (voted)</b>		<b>-319,536,000</b>	<b>-319,536,000</b>
<b>AME Expenditure Changes</b>			
(Section X) AME adjustment relating to Lottery Grants	6,806,000		
<b>Total change in Capital AME (non-voted)</b>	<b>6,806,000</b>		<b>6,806,000</b>
Changes as set out above		-10,908,000	
Grant-in-aid cash adjustments	146,405,000		
<b>Total change in Net Cash Requirement</b>	<b>146,405,000</b>	<b>-10,908,000</b>	<b>135,497,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	90,059,000	-	90,059,000
Capital	-58,658,000	-	-58,658,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-15,071,000	-15,070,000
Capital	-319,536,000	6,806,000	-312,730,000
<b>Total Net Budget</b>			
Resource	90,060,000	-15,071,000	74,989,000
Capital	-378,194,000	6,806,000	-371,388,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>135,497,000</b>		

Supplementary amounts required in the year ending 31 March 2024 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 and Sport sectors, including loan book management and insurance schemes.

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

Support for the cultural and heritage sectors, libraries, archive institutions, UK City of Culture programme and the wider visitor economy. The Government Indemnity Scheme, Blythe House programme and legacy relating to Unboxed: Creativity in the UK. Royal Palaces, Royal Parks, national heritage and historic buildings, ancient monuments and sites, Listed Places of Worship schemes, memorials and ceremonial occasions, Government Art Collection.

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.

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. Support for broadcasting, radio, journalism, gambling, film and video licensing, the Gambling Commission and regulatory regimes and schemes.

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

Building a stronger civil society through a range of public, private and civil society partners, and 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.

Associated non-cash costs in DEL.

\* Expenditure for the completion of the Honours Database. The establishment of the Independent Football Regulator. Support for the visitor economy sector and natural heritage. Delivery of other major and commemorative events including Covid Commemoration. New activity arising from consideration and implementation of recommendations from the UK Commission on Covid Commemoration's independent report.

Income arising from:

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

Other government departments, ALBs, devolved administrations, local authorities, and the private sector. Covid-19 response activities for Culture, Media and Sport sectors. Government Art Collection, recovery of commemorative and ceremonial costs, recovery of costs for repairs to listed buildings. 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 Queen's Award for Voluntary Service operating system.

\* Recovery of associated costs relating to the display and/or conservation of artworks across international locations.

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

Funding the BBC, Channel Four, S4C and regulators sponsored by the department. 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											
	Present						Changes						Present			Changes			Revised					
	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	21	22	23	
<b>Departmental Expenditure Limit (DEL)</b>																								
<b>Voted expenditure</b>																								
A Support for the Museums and Galleries sector	-	28,512	-	4,430	-	32,942																		
B Museums and Galleries sponsored ALBs (net)	-	440,157	-	29,864	-	470,021																		
C Libraries sponsored ALBs (net)	8,970	112,000	-722	6,216	8,248	118,216																		
D Support for the Arts sector	-1,507	-73,693	-	-24,382	-1,507	-98,075																		
E Arts and culture ALBs (net)	18,418	458,153	2,704	3,957	21,122	462,110																		
F Support for the Sports sector	-	49,972	-	-39,363	-	10,609																		
G Sport sponsored ALBs (net)	15,430	139,212	1,298	37,242	16,728	176,454																		
H Ceremonial and support for the Heritage sector	223	31,941	385	54,096	608	86,037																		
I Heritage sponsored ALBs (net)	23,600	54,306	-1,764	13,568	21,836	67,874																		
J Support for the Tourism sector	-	-	-	-	-	-																		
K Tourism sponsored ALBs (net)	27,559	10,153	1,898	11,134	29,457	21,287																		
L Support for the Digital, Broadcasting and Media sectors	-	-97	53	-2,013	53	-2,110																		
M Broadcasting and Media sponsored ALBs (net)	-	23,007	-	11,526	-	34,533																		
N Administration and Research	117,120	14,452	-6,866	-7,316	110,254	7,136																		
O Support for Horseracing and the Gambling sector	-	-51,205	-	32,719	-	-18,486																		
P Gambling Commission (net)	-	49,163	-	-31,353	-	17,810																		
Q Civil Society and Youth	-	140,524	-	-7,875	-	132,649																		
R National Citizen Service (net)	5,412	43,788	121	502	5,533	44,290																		
<b>Total voted DEL</b>	<b>215,225</b>	<b>1,470,345</b>	<b>-2,893</b>	<b>92,952</b>	<b>212,332</b>	<b>1,563,297</b>																		
<b>Total DEL</b>			<b>-2,893</b>	<b>92,952</b>																				
<b>Annually Managed Expenditure (AME)</b>																								
<b>Voted expenditure</b>																								
S British Broadcasting Corporation (net)	-	4,252,399	-	-3,010	-	4,249,389																		
U Provisions, Impairments and other AME spend	-	50,695	-	3,521	-	54,216																		
V S4C (net)	-	3,606	-	1,858	-	5,464																		
W Provisions, Impairments and other AME spend (ALB)	-	67,342	-	-2,367	-	64,975																		
<b>Present</b>	<b>7</b>	<b>4,174</b>	<b>176,139</b>	<b>40,421</b>	<b>50,830</b>	<b>13,140</b>	<b>126,760</b>	<b>42,035</b>	<b>-</b>	<b>72,116</b>	<b>-</b>	<b>2,504</b>	<b>-</b>	<b>1,048</b>	<b>11,640</b>	<b>-40</b>	<b>578</b>	<b>121,000</b>	<b>-</b>	<b>662,345</b>	<b>-58,658</b>	<b>603,687</b>		
<b>Revised</b>	<b>9</b>	<b>3,900</b>	<b>198,887</b>	<b>31,383</b>	<b>448</b>	<b>64,541</b>	<b>2,926</b>	<b>148,345</b>	<b>-21,989</b>	<b>94,622</b>	<b>600</b>	<b>2,504</b>	<b>-</b>	<b>1,898</b>	<b>16,448</b>	<b>-40</b>	<b>578</b>	<b>58,396</b>	<b>-</b>	<b>-</b>	<b>-58,658</b>	<b>603,687</b>		

**PART II: CHANGES PROPOSED**  
*(continued)*

	Net Resources										Net Capital		£'000	
	Present					Revised					Present	Changes		Revised
	Changes		Revised			Changes		Revised						
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	7	8		9
1	2	3	4	5	6									
<i>Levy bodies</i>	-	1	-	-1	-	-	-	-	-	-	-	-	-	
<b>Total voted AME</b>	-	<b>4,374,043</b>	-	-	<b>1</b>	-	<b>4,374,044</b>	-	-	<b>1,009,267</b>	<b>-319,536</b>	<b>689,731</b>		
<b>Non-voted expenditure</b>	-	1,269,068	-	-15,071	-	-	1,253,997	-	-	355,029	6,806	361,835		
X Lottery Grants	-	1,269,068	-	-15,071	-	-	1,253,997	-	-	355,029	6,806	361,835		
<b>Total non-voted AME</b>	-	<b>1,269,068</b>	-	<b>-15,071</b>	-	-	<b>1,253,997</b>	-	-	<b>355,029</b>	<b>6,806</b>	<b>361,835</b>		
<b>Total AME</b>	-	-	-	<b>-15,070</b>	-	-	<b>-15,070</b>	-	-	<b>-312,730</b>	<b>-378,194</b>	<b>689,731</b>		
<b>Voted expenditure</b>	-	-	-2,893	92,953	-	-	92,953	-	-	-	-	-		
<b>Non-voted expenditure</b>	-	-	-	-15,071	-	-	-15,071	-	-	-	6,806	361,835		
<b>Total for Estimate</b>	-	-	-2,893	77,882	-	-	77,882	-	-	-	-371,388	689,731		
<b>£'000</b>														
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>											
<b>Net Cash Requirement</b>	<b>6,017,267</b>	<b>135,497</b>	<b>6,152,764</b>											

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000										
	Resources					Capital															
	Administration		Programme			Total		Gross		Income		Net									
	1	2	3	4	5	6	7	8	9	10											
<b>Departmental Expenditure Limit (DEL)</b>																					
<b>Voted expenditure</b>																					
A Support for the Museums and Galleries sector	-	-	-	32,942	-	32,942	-	-	-	-	32,942	32,942	3,900	-	-	3,900					
B Museums and Galleries sponsored ALBs (net)	-	-	-	470,021	-	470,021	-	-	-	-	470,021	470,021	198,887	-	-	198,887					
C Libraries sponsored ALBs (net)	8,248	-	8,248	118,216	-	118,216	-	-	-	-	118,216	126,464	31,383	-	-	31,383					
D Support for the Arts sector	-	-1,507	-1,507	-18,389	-79,686	-98,075	-	-	-	-	-98,075	-99,582	2,575	-2,127	-	448					
E Arts and culture ALBs (net)	21,122	-	21,122	462,110	-	462,110	-	-	-	-	462,110	483,232	64,541	-	-	64,541					
F Support for the Sports sector	-	-	-	17,609	-7,000	10,609	-	-	-	-	10,609	10,609	20,700	-17,774	-	2,926					
G Sport sponsored ALBs (net)	16,728	-	16,728	176,454	-	176,454	-	-	-	-	176,454	193,182	148,345	-	-	148,345					
H Ceremonial and support for the Heritage sector	640	-32	608	102,074	-16,037	86,037	-	-	-	-	86,037	86,645	-1,323	-20,666	-	-21,989					
I Heritage sponsored ALBs (net)	21,836	-	21,836	67,874	-	67,874	-	-	-	-	67,874	89,710	94,622	-	-	94,622					
J Support for the Tourism sector	-	-	-	-	-	-	-	-	-	-	-	-	600	-	-	600					
K Tourism sponsored ALBs (net)	29,457	-	29,457	21,287	-	21,287	-	-	-	-	21,287	50,744	2,504	-	-	2,504					
L Support for the Digital, Broadcasting and Media sectors	53	-	53	-1,085	-1,025	-2,110	-	-	-	-	-2,110	-2,057	240	-	-	240					
M Broadcasting and Media sponsored ALBs (net)	-	-	-	34,533	-	34,533	-	-	-	-	34,533	34,533	1,898	-	-	1,898					
N Administration and Research	111,626	-1,372	110,254	7,136	-	7,136	-	-	-	-	7,136	117,390	16,448	-	-	16,448					
O Support for Horseracing and the Gambling sector	-	-	-	-	-18,486	-18,486	-	-	-	-	-18,486	-18,486	-	-40	-	-40					
P Gambling Commission(net)	-	-	-	17,810	-	17,810	-	-	-	-	17,810	17,810	578	-	-	578					
Q Civil Society and Youth	-	-	-	132,649	-	132,649	-	-	-	-	132,649	132,649	58,396	-	-	58,396					
R National Citizen Service (net)	5,533	-	5,533	44,290	-	44,290	-	-	-	-	44,290	49,823	-	-	-	-					
<b>Total voted DEL</b>	<b>215,243</b>	<b>-2,911</b>	<b>212,332</b>	<b>1,685,531</b>	<b>-122,234</b>	<b>1,563,297</b>					<b>1,563,297</b>	<b>1,775,629</b>	<b>644,294</b>	<b>-40,607</b>		<b>603,687</b>					
<b>Total DEL</b>	<b>215,243</b>	<b>-2,911</b>	<b>212,332</b>	<b>1,685,531</b>	<b>-122,234</b>	<b>1,563,297</b>					<b>1,563,297</b>	<b>1,775,629</b>	<b>644,294</b>	<b>-40,607</b>		<b>603,687</b>					
<b>Annually Managed Expenditure (AME)</b>																					
<b>Voted expenditure</b>																					
S British Broadcasting Corporation(net)	-	-	-	4,249,389	-	4,249,389	-	-	-	-	4,249,389	4,249,389	689,731	-	-	689,731					
T Channel Four Television	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	200,000					
U Provisions, Impairments and other AME spend	-	-	-	54,216	-	54,216	-	-	-	-	54,216	54,216	-	-	-	-					



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

£'000

	Revised Plans											
	Administration			Resources			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		
V S4C (net)	-	-	-	5,464	-	5,464	-	-	5,464	-	-	-
W Provisions, Impairments and other AME spend (ALB) (net)	-	-	-	64,975	-	64,975	-	-	64,975	-	-	-
Levy bodies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>4,374,044</b>	-	<b>4,374,044</b>	-	-	<b>4,374,044</b>	-	-	<b>889,731</b>
<b>Non-voted expenditure</b>												
X Lottery Grants	-	-	-	1,253,997	-	1,253,997	-	-	1,253,997	-	-	361,835
<b>Total non-voted AME</b>	-	-	-	<b>1,253,997</b>	-	<b>1,253,997</b>	-	-	<b>1,253,997</b>	-	-	<b>361,835</b>
<b>Total AME</b>	-	-	-	<b>5,628,041</b>	-	<b>5,628,041</b>	-	-	<b>5,628,041</b>	-	-	<b>1,251,566</b>
<b>Voted expenditure</b>	<b>215,243</b>	<b>-2,911</b>	<b>212,332</b>	<b>6,059,575</b>	<b>-122,234</b>	<b>5,937,341</b>	<b>6,149,673</b>	<b>-40,607</b>	<b>1,534,025</b>	<b>-40,607</b>	<b>1,493,418</b>	
<b>Non-voted expenditure</b>	-	-	-	<b>1,253,997</b>	-	<b>1,253,997</b>	<b>1,253,997</b>	-	<b>361,835</b>	-	-	<b>361,835</b>
<b>Total for Estimate</b>	<b>215,243</b>	<b>-2,911</b>	<b>212,332</b>	<b>7,313,572</b>	<b>-122,234</b>	<b>7,191,338</b>	<b>7,403,670</b>	<b>-40,607</b>	<b>1,895,860</b>	<b>-40,607</b>	<b>1,855,253</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,328,681</b>	<b>74,989</b>	<b>7,403,670</b>
<b>Net Capital Requirement</b>	<b>2,226,641</b>	<b>-371,388</b>	<b>1,855,253</b>
<b>Accruals to cash adjustments</b>	<b>-1,913,958</b>	<b>423,631</b>	<b>-1,490,327</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,109,923	42,087	-7,067,836
Add cash grant-in-aid	5,443,467	325,338	5,768,805
<i>Adjustments to remove non-cash items:</i>			
Depreciation	14,773	-22,837	-8,064
New provisions and adjustments to previous provisions	-62,275	19,533	-42,742
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200,000	52,856	-147,144
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	6,654	6,654
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-1,624,097</b>	<b>8,265</b>	<b>-1,615,832</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,624,097	8,265	-1,615,832
<b>Net Cash Requirement</b>	<b>6,017,267</b>	<b>135,497</b>	<b>6,152,764</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	214,795
<i>Less:</i>	
Administration DEL Income	-2,911
<b>Net Administration Costs</b>	<b>211,884</b>
Gross Programme Costs	8,553,578
<i>Less:</i>	
Programme DEL Income	-142,940
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>8,410,638</b>
<b>Total Net Operating Costs</b>	<b>8,622,522</b>
<i>Of which:</i>	
Resource DEL	1,770,906
Capital DEL	412,216
Resource AME	5,629,029
Capital AME	810,371
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,222,587
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	3,735
<b>Total Resource Budget</b>	<b>7,403,670</b>
<i>Of which:</i>	
Resource DEL	1,775,629
Resource AME	5,628,041
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>7,403,670</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
D Support for the Arts sector	
Sales of Goods and Services	-631
Other Grants	-876
H Ceremonial and support for the Heritage sector	
Sales of Goods and Services	-12
Other Grants	-20
N Administration and Research	
Sales of Goods and Services	-1,307
Other Income	-65
<b>Total Sales of Goods and Services</b>	<b>-1,950</b>
<b>Total Other Grants</b>	<b>-896</b>
<b>Total Other Income</b>	<b>-65</b>
<b>Total Administration</b>	<b>-2,911</b>
<b>Programme</b>	
D Support for the Arts sector	
Sales of Goods and Services	-32,967
Other Grants	-46,719
F Support for the Sports sector	
Sales of Goods and Services	-2,951
Other Grants	-4,049
H Ceremonial and support for the Heritage sector	
Sales of Goods and Services	-15,566
Other Grants	-471
L Support for the Digital, Broadcasting and Media sectors	
Sales of Goods and Services	-1,025
O Support for Horseracing and the Gambling sector	
Sales of Goods and Services	-18,486
<b>Total Sales of Goods and Services</b>	<b>-70,995</b>
<b>Total Other Grants</b>	<b>-51,239</b>
<b>Total Programme</b>	<b>-122,234</b>
<b>Total Voted Resource DEL</b>	<b>-125,145</b>
<b>Total Voted Resource Income</b>	<b>-125,145</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
D Support for the Arts sector	
Repayments	-2,127
F Support for the Sports sector	
Repayments	-17,774
H Ceremonial and support for the Heritage sector	
Other Grants	-20,666
O Support for Horseracing and the Gambling sector	
Other Grants	-40
<b>Total Other Grants</b>	<b>-20,706</b>
<b>Total Repayments</b>	<b>-19,901</b>
<b>Total Programme</b>	<b>-40,607</b>
<b>Total Voted Capital DEL</b>	<b>-40,607</b>
<b>Total Voted Capital Income</b>	<b>-40,607</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-16,509	-	-	-	-16,509
<b>Total</b>	-	<b>-16,509</b>	-	-	-	<b>-16,509</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Gambling Commission fines & penalties	-	-16,500	-	-	-	-16,500
Sports Grounds Safety authority	-	-9	-	-	-	-9
<b>Total</b>	-	<b>-16,509</b>	-	-	-	<b>-16,509</b>

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

The Accounting Officer prepares resource accounts for each financial year. See the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Susannah Storey

**ALB Accounting Officers:**

Darren Henley	Arts Council England
Tim Davie	BBC
Ben Roberts	British Film Institute
Roly Keating	British Library
Sir Mark Jones	British Museum
Alex Mahon	Channel 4
Helen Stephenson	Charity Commission
Greg Pickup	Churches Conservation Trust
Andrew Rhodes	Gambling Commission
Duncan Wilson	Historic England
John Barnes	Historic Royal Palaces
Nick Merriman	Horniman Museum
Alan Delmonte	Horseracing Betting Levy Board
Caro Howell	Imperial War Museum
Sonia Solicari	Museum of the Home
Mark Gifford	National Citizens Service
Gabriele Finaldi	National Gallery
David Knott	National Lottery Community Fund
Eilish McGuinness	National Lottery Heritage Fund
Laura Pye	National Museums Liverpool
Nicholas Cullinan	National Portrait Gallery
Douglas Gurr	Natural History Museum
Nat Edwards	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Siân Doyle	S4C
Ian Blatchford	Science Museum Group
Will Gompertz	Sir John Soane's Museum
Tim Hollingsworth	Sport England
Martyn Henderson	Sports Grounds Safety Authority
Maria Balshaw	Tate
Jeff James	The National Archives
Andrew Scattergood	The Royal Parks
Jon Morgan	Theatres Trust
Jane Rumble	UK Anti-Doping
Sally Munday	UK Sport
Tristram Hunt	Victoria 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	91,162	29,073	70,140
B	Imperial War Museum	23,096	16,227	32,618
B	Museums and Galleries (Subgroup)	35,031	17,565	27,631
B	National Gallery	28,401	4,058	28,060
B	Natural History Museum	60,251	43,583	71,021
B	National Museums Liverpool	25,567	8,411	28,689
B	National Maritime Museum	18,174	9,330	20,819
B	National Museum of Science and Industry	63,150	34,408	59,584
B	Tate Gallery	66,470	15,752	50,686
B	Victoria and Albert Museum	58,719	20,480	56,549
C	Libraries (Subgroup)	126,464	31,383	127,504
E	Arts Council	483,232	64,541	785,679
G	United Kingdom Anti Doping	9,332	20	9,101
G	Football Licensing Authority	1,935	-	1,711
G	Sport England	102,218	139,797	315,865
G	United Kingdom Sports Council	79,697	8,528	81,797
I	Churches Conservation Trust	2,931	260	2,955
I	English Heritage	72,272	65,284	102,383
I	National Heritage Memorial Fund	14,507	29,078	79,888
K	Visit Britain	50,744	2,504	51,693
M	British Film Institute	34,533	1,898	29,555
P	The Gambling Commission	-471	538	-
P	National Lottery Commission	18,281	40	18,526
R	National Citizen Service	49,823	-	49,820
S	British Broadcasting Corporation	4,249,389	689,731	3,666,531
V	S4C	5,464	-	-
W	Arts Council	-1	-	-
W	British Film Institute	4,377	-	-
W	British Museum	5,100	-	-
W	Birmingham 2022	-2,081	-	-
W	English Heritage	2,441	-	-
W	Imperial War Museum	6,000	-	-
W	Libraries (Subgroup)	1,815	-	-
W	Museums and Galleries (Subgroup)	4,678	-	-
W	National Gallery	25	-	-
W	National Museums Liverpool	3,800	-	-
W	National Maritime Museum	2,713	-	-
W	National Museum of Science and Industry	7,250	-	-
W	Sport England	903	-	-
W	United Kingdom Sports Council	7,155	-	-
W	Victoria and Albert Museum	9,260	-	-
W	Visit Britain	11,540	-	-
<b>Total</b>		<b>5,835,347</b>	<b>1,232,489</b>	<b>5,768,805</b>

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

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

<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section K	Northern Ireland DTT Multiplex	420
Section K	National Union of Journalists Grant	8



## PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
<u>Government Indemnity Scheme</u>	
British Library	81,020
British Museum	1,185,979
Horniman Museum	1,169
Imperial War Museum	204,000
National Gallery	5,125,716
National Maritime Museum	55,100
National Museums Liverpool	50,549
National Museums Northern Ireland	84,711
National Portrait Gallery	389,032
Natural History Museum	51,436
Royal Armouries	15,375
Science Museum Group	232,120
Sir John Soane Museum	740
Southbank Centre	33,743
Tate	3,202,346
The National Archives	24,500
Victoria and Albert Museum	483,024
Wallace Collection	33,365
Other Non DCMS Bodies	6,000,000
Artworks on loan to the Government Art Collection.	1,728
Artworks on loan from the Royal Collection.	253,800
Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
British Library loans	2,500
The Library has a maximum remote contingent liability of £2.5m to cover items on loan from other organisations for inclusion in exhibitions. £2.5m is the full value of all the items so the worst case if there was damage to all items.	
Gambling Commission legal costs	300
There are remote contingent liabilities of £0.3m as at 31 March 2023 (31 March 2022: £0.4m) which relate to legal costs.	
Olympic Delivery Authority (ODA)	Unquantifiable
Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS:	
1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange.	
2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre.	
3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor.	
Jubilee Gardens	Unquantifiable
Indemnity given to the Arts Council England and the Southbank Centre Limited for certain liabilities owed by Shirayama Shokusan Company Limited for potential costs in replacing the proposed new Jubilee Gardens.	

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

Nature of liability	£'000
<p>Hague Convention and Cultural Property (Armed Conflicts) Act 2017</p> <p>The government has ratified the 1954 Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict and accede to its two Protocols. The Cultural Property (Armed Conflicts) Act 2017 created a number of new criminal offences in domestic law to enable the UK to ratify the Convention and accede to the Protocols. The offences include a serious breach of the Second Protocol, unauthorised use of the Cultural Emblem and the offence of dealing in unlawfully exported cultural property. The Department has an unquantifiable contingent liability for the additional costs related to imprisonment and legal costs incurred by the Ministry of Justice for prosecutions brought solely under this new legislation. The Department also has an unquantifiable contingent liability for any costs it may be required to cover relating to compensation which may be payable to buyers of 'good faith' that forfeit any cultural property.</p>	Unquantifiable
<p>The Royal Parks historic liabilities</p> <p>On 15 March 2017, an agreement to manage the Royal Parks was signed between The Royal Parks Limited and the Secretary of State setting out the elements transferred from The Royal Parks Agency (TRPA) and additional obligations and arrangements. Under the terms of the agreement, the core Department retains responsibility for the cost of historic liabilities of TRPA for 10 years.</p>	Unquantifiable
<p>Lottery Distribution Bodies</p> <p>At 31 March 2023, the LDBs had contingent liabilities relating to future grant payments. The estimated value is £523m (31 March 2022: £424m). The LDBs include British Film Institute, National Lottery Community Fund (formerly Big Lottery Fund), National Lottery Heritage Fund, Sport England, and UK Sport.</p>	523,000
<p>BHA Pension Scheme</p> <p>On 30 July 2007 the Board entered into an agreement with the BHA, the Jockey Club and Trustees of the Jockey Club Pension Fund and Life Assurance Scheme, now known as the BHA Pension Scheme (the 'Scheme'), to guarantee the payment by the BHA of certain contributions to the Scheme. The last completed formal valuation of the Scheme took place in December 2017. Until 2020-21 HBLB provided two separate guarantees: an annual repair deficit guarantee of £0.6m valid until September 2024 if BHA were unable to pay and a maximum wind up guarantee of £30.3m valid until December 2024.</p>	30,300

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

Nature of liability	£'000
<p>Great British Bonus Scheme</p> <p>The Great British Bonus Scheme (GBB) is a prizemoney scheme designed to support the UK breeding and racing industries through enhanced prizemoney to qualifying UK bred horses. It is a whole industry scheme that is administered by the Thoroughbred Breeders' Association (TBA) as agent for the scheme. They administer registrations to the scheme and market and support the scheme operationally. The TBA sit on the GBB Management Group, along with members of the British Horseracing Authority (BHA) and the Racehorse Owners Association (ROA). Members of the Horserace Betting Levy Board (HBLB) and Weatherbys also sit on the Group as observers. The vast majority of funding for GBB prizemoney comes from HBLB. The GBB Management Group propose any changes to the structure and rules of the scheme, but ultimately the Board of HBLB have control over the funding of the scheme.</p> <p>On 14 September 2021 the Board agreed to the principle of a contingent liability for the unlikely event of GBB scheme closure, resulting in repayment of unused registrations, until the scheme has built up sufficient reserves to cover the closure liability itself. The value of paid registrations that had not had an opportunity to utilise the scheme at 31 March 2023 amounted to £1,038k (31 March 2022: £1,425k). At this date GBB had reserves of £504k (31 March 2022: £839k). Therefore, the Board recognises a contingent liability of £534k (31 March 2022: £586k).</p>	534
<p>Sport England</p> <p>In 1979, the Football Association (FA) contributed £0.5m towards the construction of a hostel at Lilleshall National Sports and Conferencing Centre. A management agreement with the FA was entered into by Sport England which enabled the FA to run the Vauxhall School at the Centre which closed in July 1999.</p> <p>The Management Agreement continues to remain in place and at the present time the accommodation is used by the FA's Medical and Education Units. If Sport England were to terminate the agreement at any time before 2039, then a proportion of the £0.5m would fall due to be paid to the FA calculated by the reference to time. It is considered unlikely that the agreement will be terminated by Sport England.</p>	500
<p>Gambling Commission legal costs</p> <p>There are contingent liabilities of £0.1m as at 31 March 2023 (31 March 2022: £0.1m) relating to legal costs. The contingent liabilities figure has been calculated under the guidance of IAS 37 Provisions, Contingent Liabilities and Contingent Assets, based on events existing at the Statement of Financial Position date.</p>	100
<p>British Film Institute Locked Box - The BFI Locked Box initiative enables UK-filmmakers supported through the BFI to benefit from their film's success. In short, a share of income from supported film productions is put aside (into a BFI Locked Box) and can be used by the filmmakers for the development and/or production of future projects. The value of this contingent liability as at 31 March 2023 is £2.6m (31 March 2022: £3.1m).</p>	2,600
<p>National Lottery Community Fund</p> <p>Within dormant accounts, NLCF has recognised a contingent liability of £5.5m at 31 March 2023 in respect of possible obligations to pay up to £500k per annum to The Big Society Trust (BST) for their administration costs. This possible obligation is as per a deed of agreement between BST and NLCF made on 10 December 2019, which is valid for 15 years from that date. Therefore, the contingent liability is for the remaining 11 years. Additionally, a contingent liability of £20m is recognised which is in respect of (unsigned) contractual amounts owed to designated distributors.</p>	25,500

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

Nature of liability	£'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. 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
<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

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

Nature of liability	£'000
<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>	Unquantifiable

# Department for Science, Innovation and Technology

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
	Increases	Reductions	Total
<b>Changes in budgets, non-budget voted provision and cash</b>			
<b>Budget Cover Transfers</b>			
(Section C) Transfer in of funding from Security and Intelligence Agencies for UK Space Agency	56,000		
(Section D) Transfer in of funding from Home Office for Administration costs	80,000		
(Section D) Transfer in of funding from Department for Business and Trade for Administration costs	3,634,000		
(Section D) Transfer in of funding from HM Treasury for Administration costs	250,000		
(Section D) Transfer in of funding from Department for Energy Security and Net Zero for GREAT Campaign	2,175,000		
(Section D) Transfer in of funding from Cabinet Office for GREAT Campaign	1,151,000		
(Section D) Transfer in of funding from Cabinet Office for Administration costs	10,000		
(Section D) Transfer out of funding to Department for Business and Trade for Osaka Expo		-1,256,000	
(Section D) Transfer out of funding to Department for Energy Security and Net Zero for Administration costs		-1,480,000	
(Section D) Transfer out of funding to Department for Business and Trade for Administration costs		-1,600,000	
(Section D) Transfer out of funding to Cabinet Office for Administration costs		-2,533,000	
(Section D) Transfer out of funding to Department for Culture, Media and Sport for Administration costs		-2,936,000	
(Section D) Transfer out of funding to Department for Energy Security and Net Zero for Administration costs		-800,000	
(Section D) Transfer out of funding to Foreign, Commonwealth and Development Office for Administration costs		-25,000	
(Section D) Transfer out of funding to Cabinet Office for Administration costs		-347,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Transfer out of funding to Cabinet Office for GREAT Campaign		-7,250,000	
(Section E) Transfer out of funding to Foreign, Commonwealth and Development Office for Science and Innovation Network		-65,000	
(Section F) Transfer in of funding from Department for Transport for Foundation Model Taskforce	2,000,000		
(Section F) Transfer in of funding from Department for Culture, Media and Sport for Foundation Model Taskforce	500,000		
(Section F) Transfer in of funding from Foreign, Commonwealth and Development Office for Foundation Model Taskforce	2,000,000		
(Section F) Transfer in of funding from Security and Intelligence Agencies for Cyber Security	5,699,000		
(Section F) Transfer in of funding from Cabinet Office for Emergency Alert costs	2,397,000		
(Section F) Transfer out of funding to Department for Culture, Media and Sport for AI Summit		-562,000	
(Section F) Transfer out of funding to Security and Intelligence Agencies for Cyber Security		-23,000	
(Section F) Transfer out of funding to Department for Business and Trade for Administration costs		-62,000	
(Section G) Transfer out of funding to Home Office for Administration costs		-900,000	
(Section G) Transfer out of funding to Home Office for Shared Rural Network		-600,000	
(Section G) Transfer in of funding from Foreign, Commonwealth and Development Office for Equality, Diversity and Inclusion	392,000		
<b>Budget Neutral Changes</b>			
(Section A) Increase in Deliver an ambitious industrial strategy reflecting movement of resources between sections	2,244,000		
(Section C) Increase in Science and Research reflecting movement of resources between sections	2,575,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Increase in Capability reflecting movement of resources between sections	14,577,000		
(Section E) Decrease in Government as Shareholder reflecting movement of resources between sections		-14,960,000	
(Section F) Decrease in Support for the Digital, Broadcasting and Media sectors reflecting movement of resources between sections		-7,813,000	
(Section G) Decrease in Building Digital UK reflecting movement of resources between sections		-1,636,000	
(Section H) Increase in Science and Research (ALB) net reflecting movement of resources between sections	6,597,000		
(Section I) Decrease in Capability (ALB) net reflecting movement of resources between sections		-1,584,000	
<b>Machinery of Government (MoG) Changes</b>			
(Section C) Transfer in of funding from Department for Environment, Food and Rural Affairs for Copernicus Association	35,000		
(Section D) Transfer in of funding from Department for Environment, Food and Rural Affairs for Administration costs	144,000		
<b>Other Changes</b>			
(Section A) Surrender of unused funding for Deliver an ambitious industrial strategy		-563,000	
(Section D) Surrender of unused funding for Capability		-340,000	
(Section H) Surrender of unused funding for Science and Research (ALB) net		-20,000	
(Section D) Switch of funding from Capital to Resource DEL to reflect expenditure profiles	32,623,000		
(Section A) Switch of funding from Programme to Administration costs to reflect expenditure profiles		-596,000	
(Section D) Switch of funding from Programme to Administration costs to reflect expenditure profiles	32,908,000	-7,686,000	
(Section F) Switch of funding from Programme to Administration costs to reflect expenditure profiles		-17,479,000	
(Section G) Switch of funding from Programme to Administration costs to reflect expenditure profiles		-2,300,000	
(Section K) Switch of funding from Programme to Administration costs to reflect expenditure profiles		-4,847,000	



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Reserve Claims</b>			
(Section A) Additional funding from the Reserve for Population Mobility Data	1,290,000		
(Section A) Additional funding from the Reserve for foreign exchange losses	4,198,000		
(Section C) Additional funding from the Reserve for UK Space Agency depreciation	104,000		
(Section D) Additional funding from the Reserve for Administration costs	42,123,000		
(Section D) Additional funding from the Reserve for AI upskilling	49,000		
(Section F) Additional funding from the Reserve for core department depreciation	1,982,000		
(Section F) Additional funding from the Reserve for Fibre in Water	800,000		
(Section G) Additional funding from the Reserve for Building Digital UK depreciation	1,250,000		
(Section H) Additional funding from the Reserve for Diamond Light Source write offs	5,490,000		
(Section H) Additional funding from the Reserve for UKRI depreciation	23,150,000		
(Section H) Additional funding from the Reserve for UKRI interest	1,546,000		
(Section H) Additional funding from the Reserve for Innovate UK credit loss	2,000,000		
(Section K) Additional funding from the Reserve for Administration costs	9,096,000		
<b>Total change in Resource DEL (voted)</b>	<b>205,125,000</b>	<b>-80,263,000</b>	<b>124,862,000</b>
<b>AME Expenditure Changes</b>			
(Section M) Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy	109,154,000		
(Section N) Changes in provision based on latest forecasts for Science and Research		-10,729,080,000	
(Section P) Changes in provision based on latest forecasts for Building Digital UK	9,700,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section Q) Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy (ALB) net	775,000		
(Section R) Changes in provision based on latest forecasts for Science and Research (ALB) net	5,507,000		
(Section T) Changes in provision based on latest forecasts for Government as Shareholder (ALB) net	2,200,000		
(Section U) Changes in provision based on latest forecasts for Broadcasting and Media ALB (net)	1,521,000		
<b>Total change in Resource AME (voted)</b>	<b>128,857,000</b>	<b>-10,729,080,000</b>	<b>-10,600,223,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section A) Transfer in of funding from Department for Transport for UK Space Agency	150,000		
(Section A) Transfer in of funding from Department for Environment, Food and Rural Affairs for UK Space Agency	80,000		
(Section A) Transfer in of funding from Department for Business and Trade for Hydrogen Refuelling Project	331,000		
(Section A) Transfer out of funding to Department for Health and Social Care for Data R&D		-10,000,000	
(Section A) Transfer out of funding to Department for Health and Social Care for Academic Health Science Network		-4,900,000	
(Section B) Transfer in of funding from Department for Business and Trade for Regulators Pioneer Fund	300,000		
(Section C) Transfer out of funding to Security and Intelligence Agencies for R&D Compute		-33,231,000	
(Section C) Transfer out of funding to Department for Energy Security and Net Zero for International Climate Finance		-19,700,000	
(Section C) Transfer out of funding to Foreign, Commonwealth and Development Office for Science and Innovation Network		-2,511,000	
(Section C) Transfer out of funding to Department for Business and Trade for Techbridge - Ukraine Recovery Conference		-100,000	
(Section C) Transfer out of funding to Department for Health and Social Care for Metagenomic Network		-392,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) Transfer out of funding to Scottish Government for Regional Innovation Fund		-5,800,000	
(Section C) Transfer out of funding to Welsh Assembly Government for Regional Innovation Fund		-3,400,000	
(Section C) Transfer out of funding to Northern Ireland Executive for Regional Innovation Fund		-2,000,000	
(Section C) Transfer out of funding to Foreign, Commonwealth and Development Office for UK Mission to the EU		-25,000	
(Section C) Transfer out of funding to Department for Environment, Food and Rural Affairs for Centre for Environment, Fisheries and Aquaculture Science		-128,000	
(Section C) Transfer out of funding to Foreign, Commonwealth and Development Office for UK/Estonia/Ukraine e-Governance Partnership		-100,000	
(Section C) Transfer out of funding to Department for Business and Trade for Global Supply Chain Intelligence Pilot		-50,000	
(Section D) Transfer out of funding to Department for Business and Trade for British Business Bank		-1,000,000	
(Section D) Transfer out of funding to Cabinet Office for Whitehall capital works		-5,050,000	
(Section F) Transfer in of funding from Security and Intelligence Agencies for Foundation Model Taskforce	3,750,000		
(Section F) Transfer in of funding from Department for Work and Pensions for Foundation Model Taskforce	6,000,000		
(Section F) Transfer in of funding from Department for Environment, Food and Rural Affairs for Foundation Model Taskforce	2,000,000		
(Section F) Transfer in of funding from HM Revenue and Customs for Foundation Model Taskforce	4,000,000		
(Section F) Transfer in of funding from Security and Intelligence Agencies for Cyber Security	763,000		
(Section G) Transfer out of funding to Home Office for Shared Rural Network		-8,100,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) Transfer out of funding to Scottish Executive for Project Gigabit Superfast Extension		-15,985,000	
(Section G) Transfer out of funding to Department for Education for Project Gigabit Hubs Schools		-5,429,000	
(Section H) Transfer in of funding from Department for Environment, Food and Rural Affairs for Food Trails Systems	220,000		
(Section H) Transfer in of funding from Cabinet Office for Food Trails Systems	1,904,000		
(Section H) Transfer in of funding from Food Standards Agency for Food Trails Systems	200,000		
(Section H) Transfer in of funding from Northern Ireland Executive for Creative Catalyst Project	382,000		
(Section H) Transfer in of funding from Northern Ireland Executive for Biomedical Catalyst Project	362,000		
(Section H) Transfer in of funding from Northern Ireland Executive for Fast Start Tails	62,000		
(Section H) Transfer out of funding to Ministry of Defence for DASA Defence Loans		-2,000,000	
<b>Budget Exchange (BX)</b>			
(Section C) Surrender of Budget under the Budget Exchange system for Life Science Moment		-62,000,000	
(Section F) Surrender of Budget under the Budget Exchange system for Foundation Model Taskforce		-10,000,000	
(Section G) Surrender of Budget under the Budget Exchange system for Project Gigabit		-87,000,000	
(Section H) Surrender of Budget under the Budget Exchange system for Advanced Research and Innovation Agency		-144,500,000	
<b>Budget Neutral Changes</b>			
(Section A) Increase in Deliver an ambitious industrial strategy reflecting movement of resources between sections	39,900,000		
(Section B) Increase in Promote competitive markets and responsible business practices reflecting movement of resources between sections	300,000		
(Section C) Increase in Science and Research reflecting movement of resources between sections	85,975,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Increase in Capability reflecting movement of resources between sections	74,645,000		
(Section E) Decrease in Government as Shareholder reflecting movement of resources between sections		-5,800,000	
(Section F) Decrease in Support for the Digital, Broadcasting and Media sectors reflecting movement of resources between sections	37,851,000		
(Section G) Decrease in Building Digital UK reflecting movement of resources between sections		-182,556,000	
(Section H) Increase in Science and Research (ALB) net reflecting movement of resources between sections		-54,162,000	
(Section K) Increase in Broadcasting and Media ALB (net) reflecting movement of resources between sections	4,847,000		
<b>Machinery of Government (MoG) Changes</b>			
(Section C) Transfer in of funding from Department for Environment, Food and Rural Affairs for Copernicus Association	116,203,000		
<b>Other Changes</b>			
(Section A) Surrender of unused funding for Deliver an ambitious industrial strategy		-22,801,000	
(Section C) Surrender of unused funding for Science and Research		-34,500,000	
(Section D) Surrender of unused funding for Capability		-14,677,000	
(Section F) Surrender of unused funding for Support for the Digital, Broadcasting and Media sectors		-5,400,000	
(Section G) Surrender of unused funding for Building Digital UK		-44,920,000	
(Section H) Surrender of unused funding for Science and Research (ALB) net		-34,300,000	
(Section C) Switch of funding from Capital to Resource DEL to reflect expenditure profiles		-2,191,000	
(Section D) Switch of funding from Capital to Resource DEL to reflect expenditure profiles		-30,432,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Reserve Claims</b>			
(Section F) Additional funding from the Reserve for Driving deployment and adoption of advanced wireless connectivity in rural areas	1,900,000		
(Section K) Additional funding from the Reserve for Information Commissioner's Office	536,000		
<b>Total change in Capital DEL (voted)</b>	<b>382,661,000</b>	<b>-855,140,000</b>	<b>-472,479,000</b>
<b>Budget Neutral Changes</b>			
(Section L) Increase in Science and Research (CFER) reflecting movement of resources between sections		-1,000,000	
<b>Total change in Capital DEL (non-voted)</b>		<b>-1,000,000</b>	<b>-1,000,000</b>
<b>AME Expenditure Changes</b>			
(Section N) Changes in provision based on latest forecasts for Science and Research		-2,480,000,000	
<b>Total change in Capital AME (voted)</b>		<b>-2,480,000,000</b>	<b>-2,480,000,000</b>
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Arm's Length Bodies		-946,693,000	
<b>Total change in Net Cash Requirement</b>		<b>-946,693,000</b>	<b>-946,693,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	124,862,000	-	124,862,000
Capital †	-472,479,000	-1,000,000	-473,479,000
<b>Annually Managed Expenditure</b>			
Resource	-10,600,223,000	-	-10,600,223,000
Capital	-2,480,000,000	-	-2,480,000,000
<b>Total Net Budget</b>			
Resource	-10,475,361,000	-	-10,475,361,000
Capital	-2,952,479,000	-1,000,000	-2,953,479,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement †</b>	<b>-946,693,000</b>		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Department for Science, Innovation and Technology on:

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

Activities of the Geospatial Commission.

Increasing science and research excellence in the United Kingdom 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.

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; 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 and grants to other government departments; payments to HM Treasury towards the cost of Infrastructure UK.

Expenditure arising from the UK's departure from the European Union.

**PART I: EXPENDITURE AND AMBIT**

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 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 overseas development funding for digital development.

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 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 UK 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 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.

\* Association and participation fees payable to the European Commission following the UK's decision to associate to EU R&D programmes.

Grants to private companies using the spending powers set out in the Industrial Development Act 1982.

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

Activities of the Geospatial Commission, including expenditure on the Public Sector Geospatial Agreement, Postcode Address File, Public Sector License and Aerial Photography Great Britain.

Development and implementation of policy, including research and testing, into artificial intelligence. Grants to private companies for research and testing, and for infrastructure to support research of artificial intelligence.

**Income arising from:**

Receipts from other Government Departments, arm's length bodies and devolved administrations.

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



**PART I: EXPENDITURE AND AMBIT**

Receipts from 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; receipts from financial investments made by UK Research and Innovation; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

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

Receipts and profit from the sale of surplus land, buildings and equipment; rental income and repayments including from three domestic properties on the estate of the European School of Culture at Culham, Oxfordshire and from the National Physical Laboratory. Receipts associated with the closure of partner organisations.

Receipts from LifeArc/MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of UK Research and Innovation, and other partner organisations, the public weather service and mapping services.

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HMRC receipts arising from the Research and Development Expenditure Credit; and interest from bank accounts and exchange rate gains and losses.

Income relating to legal services, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income.

Activities of UK Government Investments on behalf of the Department.

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

Proceeds from the sale of properties, assets and the early release of office leases, fees and charges for licences and receipts from concessionaires and sponsors, fees for provision of corporate and technology services, repayment of grants, fees charged for Subject Access Requests and data protection enquiries and repayment of loan principal and related interest. Fees charged to data controllers under data protection legislation and regulations. Fines and penalties collected by the ICO under legislation that it regulates.

Receipts from local authorities, and the private sector.

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

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

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

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

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

**PART I: EXPENDITURE AND AMBIT**

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 Copernicus transferred from the Department for Environment, Food and Rural Affairs on 1 July 2023. 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 £179,000;
- (b) Departmental Expenditure Limit - Capital (voted) is increased by £116,203,000; and
- (c) the net cash requirement is increased by £116,382,000.

**PART II: CHANGES PROPOSED**

	Net Resources											Net Capital			£'000	
	Present			Changes			Revised			Present	Changes	Revised				
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin				Prog			
	1	2	3	4	5	6	7	8	9							
<b>Departmental Expenditure Limit (DEL)</b>																
<b>Voted expenditure</b>																
A Deliver an ambitious industrial strategy	-	23,279	-	6,573	-	29,852								391,999	2,760	394,759
B Promote competitive markets and responsible business practices	-	-	-	-	-	-								4,000	600	4,600
C Science and Research	-	37,539	637	2,133	637	39,672								3,360,704	36,050	3,396,754
D Capability	99,296	55,890	104,232	-823	203,528	55,067								1,156	24,486	25,642
E Government as Shareholder	-	-61,692	-	-15,025	-	-76,717								201,484	-5,800	195,684
F Support for the Digital, Broadcasting and Media sectors	59,771	40,906	-25,645	15,146	34,126	56,052								93,199	40,864	134,063
G Building Digital UK	900	44,555	-900	-3,286	-	41,269								442,950	-343,990	98,960
H Science and Research (ALB) net	6,000	241,260	-6,000	45,155	-	286,415								8,562,534	-231,832	8,330,702
I Capability (ALB) net	1,585	-	-1,584	-	1	-								-	-	-
J Government as Shareholder (ALB) net	-	1,100	-	-	-	1,100								20,000	-1,000	19,000
K Broadcasting and Media ALB (net)	17,050	-4,206	9,096	-4,847	26,146	-9,053								4,556	5,383	9,939
<b>Total voted DEL</b>	<b>184,602</b>	<b>378,631</b>	<b>79,836</b>	<b>45,026</b>	<b>264,438</b>	<b>423,657</b>								<b>13,082,582</b>	<b>-472,479</b>	<b>12,610,103</b>
<b>Non-voted expenditure</b>																
L Science and Research (CFER)	-	-	-	-	-	-								-1,114	-1,000	-2,114
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>								<b>-1,114</b>	<b>-1,000</b>	<b>-2,114</b>
<b>Total DEL</b>			<b>79,836</b>	<b>45,026</b>											<b>-473,479</b>	
<b>Annually Managed Expenditure (AME)</b>																
<b>Voted expenditure</b>																
M Deliver an ambitious industrial strategy	-	-	-	109,154	-	109,154								-	-	-
N Science and Research	-	10,911,246	-	-10,729,080	-	182,166								2,480,000	-2,480,000	-
P Building Digital UK	-	-	-	9,700	-	9,700								-	-	-
Q Deliver an ambitious industrial strategy (ALB) net	-	28,759	-	775	-	29,534								-	-	-
R Science and Research (ALB) net	-	86,181	-	5,507	-	91,688								-	-	-
T Government as Shareholder (ALB) net	-	-	-	2,200	-	2,200								-	-	-
U Broadcasting and Media ALB (net)	-	-	-	1,521	-	1,521								-	-	-
<b>Total voted AME</b>	<b>-</b>	<b>11,026,186</b>	<b>-</b>	<b>-10,600,223</b>	<b>-</b>	<b>425,963</b>								<b>2,480,000</b>	<b>-2,480,000</b>	<b>-</b>
<b>Total AME</b>			<b>-</b>	<b>-10,600,223</b>											<b>-2,480,000</b>	

**PART II: CHANGES PROPOSED**

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	2	Admin	Prog	4			
	1			3			7	8	9
Voted expenditure				79,836		-10,555,197			-2,952,479
Non-voted expenditure				-		-			-1,000
<b>Total for Estimate</b>				<b>79,836</b>		<b>-10,555,197</b>			<b>-2,953,479</b>

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>16,497,582</b>	<b>-946,693</b>	<b>15,550,889</b>

## 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	
1	2	3	4	6	5	5	6	8	9	10			
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Deliver an ambitious industrial strategy	-	-	-	50,338	29,852	-20,486			412,057	-17,298	394,759		
B Promote competitive markets and responsible business practices	-	-	-	-	-	-	-	-	4,600	-	4,600		
C Science and Research	637	-	637	40,039	39,672	-367			3,449,145	-52,391	3,396,754		
D Capability	204,983	-1,455	203,528	56,215	55,067	-1,148			26,878	-1,236	25,642		
E Government as Shareholder	-	-	-	935	-76,717	-77,652			227,052	-31,368	195,684		
F Support for the Digital, Broadcasting and Media sectors	34,126	-	34,126	56,072	56,052	-20			134,063	-	134,063		
G Building Digital UK	-	-	-	41,302	41,269	-33			102,888	-3,928	98,960		
H Science and Research (ALB) net	-	-	-	286,415	286,415	-			8,330,702	-	8,330,702		
I Capability (ALB) net	1	-	1	-	-	-			-	-	-		
J Government as Shareholder (ALB) net	-	-	-	1,100	1,100	-			19,000	-	19,000		
K Broadcasting and Media ALB (net)	26,146	-	26,146	-9,053	-9,053	-			9,939	-	9,939		
<b>Total voted DEL</b>	<b>265,893</b>	<b>-1,455</b>	<b>264,438</b>	<b>523,363</b>	<b>423,657</b>	<b>-99,706</b>			<b>12,716,324</b>	<b>-106,221</b>	<b>12,610,103</b>		
<b>Non-voted expenditure</b>													
L Science and Research (CFER)	-	-	-	-	-	-			-	-2,114	-2,114		
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-2,114</b>	<b>-2,114</b>		
<b>Total DEL</b>	<b>265,893</b>	<b>-1,455</b>	<b>264,438</b>	<b>523,363</b>	<b>423,657</b>	<b>-99,706</b>			<b>12,716,324</b>	<b>-108,335</b>	<b>12,607,989</b>		
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
M Deliver an ambitious industrial strategy	-	-	-	109,154	109,154	-			-	-	-		
N Science and Research	-	-	-	182,166	182,166	-			-	-	-		
O Capability	-	-	-	-338	-338	-			-	-	-		
P Building Digital UK	-	-	-	9,700	9,700	-			-	-	-		
Q Deliver an ambitious industrial strategy (ALB) net	-	-	-	29,534	29,534	-			-	-	-		

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	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			
R Science and Research (ALB) net	-	-	-	91,688	-	91,688	-	-	-	-	-
S Capability (ALB) net	-	-	-	5	-	5	-	-	-	-	-
T Government as Shareholder (ALB) net	-	-	-	2,200	-	2,200	-	-	-	-	-
U Broadcasting and Media ALB (net)	-	-	-	1,521	-	1,521	-	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>425,630</b>	-	<b>425,630</b>	-	-	-	-	-
<b>Total AME</b>	-	-	-	<b>425,630</b>	-	<b>425,630</b>	-	-	-	-	-
<b>Voted expenditure</b>	<b>265,893</b>	<b>-1,455</b>	<b>264,438</b>	<b>948,993</b>	<b>-99,706</b>	<b>849,287</b>	<b>-99,706</b>	<b>-106,221</b>	<b>12,716,324</b>	<b>-106,221</b>	<b>12,610,103</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-2,114	-	-2,114	-2,114
<b>Total for Estimate</b>	<b>265,893</b>	<b>-1,455</b>	<b>264,438</b>	<b>948,993</b>	<b>-99,706</b>	<b>849,287</b>	<b>-99,706</b>	<b>-108,335</b>	<b>12,716,324</b>	<b>-108,335</b>	<b>12,607,989</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>11,589,086</b>	<b>-10,475,361</b>	<b>1,113,725</b>
<b>Net Capital Requirement</b>	<b>15,561,468</b>	<b>-2,953,479</b>	<b>12,607,989</b>
<b>Accruals to cash adjustments</b>	<b>-10,654,086</b>	<b>12,481,147</b>	<b>1,827,061</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-8,964,824	175,626	-8,789,198
Add cash grant-in-aid	9,153,847	1,156,742	10,310,589
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-38,447	-141,835	-180,282
New provisions and adjustments to previous provisions	-10,805,006	10,795,759	-9,247
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-4,801	-4,801
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	500,000	500,000
Use of provisions	344	-344	-
<b>Removal of non-voted budget items</b>	<b>1,114</b>	<b>1,000</b>	<b>2,114</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,114	1,000	2,114
<b>Net Cash Requirement</b>	<b>16,497,582</b>	<b>-946,693</b>	<b>15,550,889</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	265,893
<i>Less:</i>	
Administration DEL Income	-1,455
<b>Net Administration Costs</b>	<b>264,438</b>
Gross Programme Costs	13,394,540
<i>Less:</i>	
Programme DEL Income	-172,213
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>13,222,327</b>
<b>Total Net Operating Costs</b>	<b>13,486,765</b>
<i>Of which:</i>	
Resource DEL	688,095
Capital DEL	12,372,718
Resource AME	425,952
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	-12,372,718
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-322
<b>Total Resource Budget</b>	<b>1,113,725</b>
<i>Of which:</i>	
Resource DEL	688,095
Resource AME	425,630
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,113,725</b>



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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
D Capability	
Sales of Goods and Services	-561
Other Income	-894
<b>Total Sales of Goods and Services</b>	<b>-561</b>
<b>Total Other Income</b>	<b>-894</b>
<b>Total Administration</b>	<b>-1,455</b>
<b>Programme</b>	
A Deliver an ambitious industrial strategy	
Sales of Goods and Services	-3,476
Interest and Dividends	-9,492
Other Income	-7,518
C Science and Research	
Interest and Dividends	-95
Other Grants	-24
Other Income	-248
D Capability	
Interest and Dividends	-1,126
Other Income	-22
E Government as Shareholder	
Interest and Dividends	-77,652
F Support for the Digital, Broadcasting and Media sectors	
Other Income	-20
G Building Digital UK	
Sales of Goods and Services	-33
<b>Total Sales of Goods and Services</b>	<b>-3,509</b>
<b>Total Interest and Dividends</b>	<b>-88,365</b>
<b>Total Other Grants</b>	<b>-24</b>
<b>Total Other Income</b>	<b>-7,808</b>
<b>Total Programme</b>	<b>-99,706</b>
<b>Total Voted Resource DEL</b>	<b>-101,161</b>
<b>Total Voted Resource Income</b>	<b>-101,161</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A Deliver an ambitious industrial strategy	
Sales of Goods and Services	-17,298
C Science and Research	
Sales of Goods and Services	-794
Other Grants	-49,251
Repayments	-2,346
D Capability	
Other Grants	-1,236
E Government as Shareholder	
Repayments	-31,368
G Building Digital UK	
Other Grants	-3,928

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Total Sales of Goods and Services</b>	<b>-18,092</b>
<b>Total Other Grants</b>	<b>-54,415</b>
<b>Total Repayments</b>	<b>-33,714</b>
<b>Total Programme</b>	<b>-106,221</b>
<b>Total Voted Capital DEL</b>	<b>-106,221</b>
<b>Total Voted Capital Income</b>	<b>-106,221</b>

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

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

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-1,114	-1,114	-1,000	-1,000	-2,114	-2,114
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-399,500	-	-	-	-399,500
<b>Total</b>	<b>-1,114</b>	<b>-400,614</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-2,114</b>	<b>-401,614</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Loan repayments Capital DEL	-1,114	-1,114	-1,000	-1,000	-2,114	-2,114
<b>Non-Budget</b>						
Ofcom annual licence fees (Wireless Telegraphy Act Licence Fees)	-	-388,000	-	-	-	-388,000
Information Commissioner's Office civil monetary penalties & related bank interest	-	-11,500	-	-	-	-11,500
<b>Total</b>	<b>-1,114</b>	<b>-400,614</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-2,114</b>	<b>-401,614</b>

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Sarah Munby

**Executive Agency Accounting Officers:**

Dean Creamer Building Digital UK

Dr Paul Bate UK Space Agency

**ALB Accounting Officers:**

Ilan Gur Advanced Research and Invention Agency

Hannah Boardman British Technology Investments

Prof. Ottoline Leyser Diamond Light Source Limited

John Edwards Information Commissioner

Sarah Munby The NESTA Trust

Dame Melanie Dawes Office of Communications

Prof. Ottoline Leyser UK Research and Innovation

Richard Semple UK Shared Business Services Ltd

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H	Advanced Research and Invention Agency	-20	-144,500	9,000
H	Diamond Light Source Limited	44,390	-	-
H	UK Research and Innovation	242,045	8,475,202	10,269,632
I	UK Shared Business Services Ltd	1	-	-
J	British Technology Investments	1,100	19,000	21,050
K	Information Commissioner	17,639	3,392	9,412
K	Office of Communications	-546	6,547	1,495
Q	The NESTA Trust	29,534	-	-
R	UK Research and Innovation	91,688	-	-
S	UK Shared Business Services Ltd	5	-	-
T	British Technology Investments	2,200	-	-
U	Office of Communications	1,521	-	-
<b>Total</b>		<b>429,557</b>	<b>8,359,641</b>	<b>10,310,589</b>

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

Nature of liability	£'000
<p>Legal costs</p> <p>– A contingent liability exists in relation to various ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.</p>	Unquantifiable
<p>Indemnities against personal liability</p> <p>– 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</p>	Unquantifiable
<p>Intellectual Property</p> <p>– 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.</p> <p>– 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.</p>	Unquantifiable
<p>Others</p> <p>– 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.</p> <p>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.</p> <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> <p>– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.</p>	Unquantifiable

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

Nature of liability	£'000
– Others: There are a number of potential liabilities 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
– UKRI - (Innovate UK) Decommissioning costs: UKRI has a contingent liability which may arise if UKRI has to provide a grant to Narec (Natural Renewable Energy Centre) in order for it to be able to decommission a weather monitoring platform in the North Sea. This is currently collecting data to support the development of an offshore wind test site. This may take place anytime between three and twenty-five years from now dependent on the development of the site, at an estimated cost of £2.2m.	2,200
– UKRI - (STFC) Decommissioning costs: A contingent liability exists for European Synchrotron Radiation Facility (ESRF) decommissioning costs associated with the dismantling of the facility and infrastructures. Decommissioning occurs on winding up of ESRF. If exit by the UK (or any other Member) results in ESRF being wound up, the Members are required to arrange for decommissioning of ESRF's plant and buildings and to meet the costs of doing so in proportion to their share of capital at the time of dissolution. The contingent liability is estimated to be £1.7 million.	1,700
– UKRI - (STFC) Reprocessing and staff commitments: A contingent liability exists in respect of the Science and Technology Facilities Council (STFC)'s share of Institut Laue-Langevin (ILL) unfunded provisions for staff related costs (e.g. early retirement) and costs associated with reprocessing fuel elements that will arise on the closure of the facility. The contingent liability will become a provision when a detailed closure plan has been documented and communicated to all those affected. The contingent liability is estimated to be £10.5 million.	10,500
– UKRI - Departmental group: As part of a sale agreement relating to a previous Biotechnology and Biological Sciences Research Council (BBSRC) site, BBSRC (now part of UKRI) agreed to indemnify the purchaser against contamination resulting from dangerous substances. The indemnity was over a 10-year period commencing in 2013-14 and was capped at £3 million.	3,000
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. Covered by the disclosure for Environmental Permitting (England and Wales) Regulations 2016 CL: 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
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. The Met Office represents the UK as a Member of EUMETNET which is an economic interest grouping under Belgian law of 31 European national meteorological and hydrological services. EUMETNET provides a framework to organise co-operative programmes between its Members in the various fields of basic meteorological activities. These activities include observing systems, data processing, basic forecasting products, research and development and training.	Unquantifiable

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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
C7	European Space Agency	479,302
H7	European Molecular Biology Conference	4,501
H7	European Molecular Biology Laboratory	17,772
H7	European Molecular Biology Laboratory - Elixir	1,042
H7	Human Frontier Science Program	1,753
H7	International Agency for Research on Cancer	1,064
H7	The International Institute for Applied Systems Analysis	620
H7	The International Ocean Drilling Programme	1,325
H7	European Organisation for Nuclear Research (CERN)	164,819
H7	European Southern Observatory (ESO)	29,316
H7	Institut Laue-Langevin (ILL)	20,975
H7	European Synchrotron Radiation Facility (ESRF)	9,080
H7	European X-ray Free-Electron Laser (XFEL)	4,978
H7	Science Europe	125
H7	Engineering in Medicine and Biology Society	1,316
H7	ELIXIR Scientific Programme	526
H7	Consortium of Social Science Data Archives (CESSDA)	200
H7	European Social Survey (ESS)	750





# 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
<b>Budget Cover Transfers</b>			
Transfer to DBT for DfT's contribution to World Road Congress (Section B).		-243,000	
Transfer to DBT to cover DfT's portion of the Osaka ExPo stand cost (Section D).		-2,295,000	
Transfer from DBT for the joint DfT/DBT Airports Research (Section J).	50,000		
Transfer to Scottish Government for Dundee Regional Connectivity Public Service Obligation Services (Section J).		-1,349,000	
Transfer to the Northern Ireland Executive for Derry Public Service Obligation (Section J).		-1,071,000	
Transfer from FCDO in respect of work that MCA did for the Conflict Security and Stability Fund (CSSF) in Overseas Territories (Section J).	663,000		
Transfer from FCDO in respect to the Conflict Security and Stability Fund (CSSF) for Counter Terrorism (Section J).	466,000		
Transfer to HO for Automatic Prohibited Items Detection System project (Section J).		-2,624,000	
Transfer from FCDO for the Economic Deterrent Initiative (EDI) (Section J).	526,000		
Transfer from DESNZ to fund staff costs for Net Zero Systems tool (Section M).	72,000		
Transfer to Cabinet Office re Special Advisor costs (SpAds) (Section N).		-55,000	
Transfer to Cabinet Office for Border Flow Services (BFS) (Section M).		-1,000,000	
Transfer to DSIT for Foundation Models Taskforce (Safe AI policy announced by PM in April 2023) (Section N).		-2,000,000	
Transfer from DLUHC - funding for staff working on Levelling Up Fund (Section Q).	870,000		
<b>Budget Neutral Changes</b>			
Increase in Tolled Crossings (Section A) for Severn River Crossing non-cash depreciation, which has been covered by movement of resources between sections.	46,507,000		
Increase in Local Authority Transport (Section B), which has been covered by movement of resources between sections.	19,916,000		
Net increase in National Highways (Section C) for non-cash depreciation following a review of the valuation of the Strategic Road Network. This has been covered by movement of resources between sections.	400,670,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Net reduction in Funding of Other ALBs (Section D) that has been reallocated internally to fund pressures elsewhere.		-11,089,000	
Additional income for Other Railways (Section E ) primarily from Eurostar, which has been used to offset an increase in expenditure in the same section.		-56,272,000	
Net reduction in Other Railways (Section E) 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).		-220,425,000	
Reduction in Other Railways (Section E) to support pressures arising in Central Administration costs (Section N).		-5,000,000	
Net reduction in Sustainable Travel (Section F) reflecting various offsetting movements in programmes. The underspends have been used to cover pressures in other sections.		-19,131,000	
Increase in Bus Subsidies and Concessionary Fares (Section G) in relation to the continuation of the £2 bus fare cap and introduction of the Bus Service Operators Grant Plus (BSOG+) and Bus Service Improvement Plans Plus (BSIP+) schemes to support the bus service industry. These have been covered by movement of resources between sections.	258,025,000		
Reduction in GLA Transport Grants (Section H) reflecting movement of resources between sections.		-3,257,000	
Net reduction in Crossrail (Section I) reflecting movements of resources between sections.		-217,000	
Net reduction in Aviation, Maritime, Security & Safety (Section J) reflecting movements of resources between sections.		-12,862,000	
Reduction in Maritime and Coastguard Agency (Section K) reflecting movement of resources between sections.		-3,881,000	
Additional income in Motoring Agencies (Section L), due to additional sale of marks which offsets the increase in expenditure in the same section.		-83,476,000	
Increase in Motoring Agencies expenditure (Section L) offset by increased income in the same section.	55,159,000		
Increase in Motoring Agencies (Section L) non-cash depreciation covered with movements between sections.	2,992,000		
Increase in Science, research and support functions (Section M), covered by movement of resources between sections.	747,000		
Increase in Central Administration (Section N) because of the non-cash requirement for proposed impairment of intangible assets. This has been covered by movement of resources between sections.	90,000,000		
Increase in Central Administration (Section N) expenditure covered by movement of resources between sections.	16,116,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Additional income for Central Administration (Section N), which has been used to offset an increase in expenditure in the same section.		-23,665,000	
Net increase in Support for Passenger Rail Services (Section O) for increased subsidies required by Train Operating Companies (TOCs) due to shortfalls in rail revenue. This has been offset by reductions in Section E.	192,084,000		
Increase in High Speed Rail (Section P) for non-cash funding for downwards revaluation of land & property assets which are accounted for as inventory. This has been covered by movement of resources between sections.	80,080,000		
Reduction in High Speed Rail (Section P) reflecting movement of resources between sections.		-28,159,000	
Reduction in Transport Development Fund (Section Q) reflecting movement of resources between sections, mainly covering pressure in Section G.		-15,782,000	
Net reduction in High Speed Two Limited (Section R) reflecting movement of resources between sections.		-592,000	
Net increase in East West Rail Company Limited (Section S) following re-baselining of programme. This has been covered by movement of resources between sections.	14,292,000		
Reduction in Network Rail's (Section T) non-cash depreciation requirements reflecting movements between sections to offset depreciation increases in other sections.		-599,883,000	
Reduction in Network Rail (Section T) expenditure, which will be covering part of the increase in Section G.		-92,914,000	
<b>Cash Management Adjustments</b>			
Reduction in DEL funding reflecting net charges under the Cash Management scheme (Section N - Central Administration).		-346,000	
<b>Reserve Claims</b>			
Additional non-cash funding for National Highways depreciation (Section C).	300,000,000		
Additional funding for the continuation of the £2 bus fare cap from November 2023. The support was confirmed as part of the Network North announcement (Section G).	75,000,000		
Funding for Transport for London (TfL) as part of the longer-term funding deal. The Settlement provides a top-up grant contingent on TfL's revenue performance (Section H).	240,200,000		
Additional funding to cover shortfalls in rail revenue (Section O).	890,000,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Additional funding for ongoing costs of HS2 Phase 2, which now need to be expensed as Resource following the cancellation of Phase 2. The support was confirmed as part of the Network North announcement (Section R).	74,000,000		
Additional non-cash funding as cover for the impairment and write-off of works on HS2 Phase 2, which had been capitalised to assets under construction up to the cancellation announcement in October 2023. The support was confirmed as part of the Network North announcement (Sections P and R).	1,300,000,000		
Additional non-cash funding for Network Rail depreciation (Section T).	450,000,000		
<b>Total change in Resource DEL (voted)</b>	<b>4,508,435,000</b>	<b>-1,187,588,000</b>	<b>3,320,847,000</b>
<b>Other Changes</b>			
Net change due to small movements related to utilisation of provisions.	17,000		
<b>Total change in Resource DEL (non-voted)</b>	<b>17,000</b>		<b>17,000</b>
<b>AME Expenditure Changes</b>			
Increase in National Highways (Section V) reflecting movement of resources between sections.	20,000,000		
Reduction in Network Rail (Section W) due to inflation rates being lower than forecast at the Main Estimate. This has been used to cover pressures in Section AE and Section Y.		-823,522,000	
Reduction in Funding for Other ALBs (section X) reflecting movement of resources between sections.		-7,728,000	
Increase in Other Railways (Section Y) for projected increase in non-cash costs due to changes in economic variables and associated impact on market values during the year. This has been covered by movement of resources from Section W.	367,290,000		
Additional expenditure for Other Railways (Section Y), which has been covered by movement of resources between sections.	48,653,000		
Increase in relation to accounting provisions following cancellation of HS2 Phase 2 (Section AE). This has been covered by movement of resources from Section W.	400,000,000		
Net reduction due to various smaller movements between sections related to utilisation of provisions.		-4,692,000	
<b>Total change in Resource AME (voted)</b>	<b>835,943,000</b>	<b>-835,942,000</b>	<b>1,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
Transfer to DSIT (UK Space Agency) for the Global Positioning Navigation System (Section F).		-150,000	
Transfer from DLUHC for A5 Warwickshire (Dordon to Atherstone) project (Section C).	2,700,000		
<b>Budget Neutral Changes</b>			
Reduction in Tolloed Crossing (Section A) reflecting movement of resources between sections.		-675,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Net reduction in Local Authority Transport (section B), these underspends have been used to partially offset capital pressures.		-55,515,000	
Reduction in National Highways (Section C) due to the continued impact of Development Consent Order (DCO) challenges on major road projects. These underspends have been used to partially offset capital pressures.		-192,950,000	
Net reduction in Funding for Other ALBs (Section D) reflecting movement of resources between sections.		-5,555,000	
Increase in Other Railways (Section E) for enhancement projects, which has been covered by movements between sections (mainly from Section T).	49,934,000		
Reduction in Sustainable Travel (Section F) due to delays on Rapid Charge Fund and reduced demand and higher cancellation on Plug in Grants. These underspends have been used to partially offset capital pressures.		-208,787,000	
Reduction in Bus Subsidies and Concessionary Fares (Section G) due to reprofiling of spend.		-38,484,000	
Increase in GLA Transport Grants (Section H) reflecting movement of resources between sections.	3,642,000		
Increase in Crossrail (Section I) reflecting movements of resources between sections.	17,000		
Net reduction in Aviation, Maritime, Security & Safety (Section J) in relation to the replacement of the General Lighthouse Authority inspection vessels. These underspends have been used to partially offset capital pressures.		-26,675,000	
Net reduction in Maritime and Coastguard Agency (Section K ) due to underspends against planned investment in Coastguard Infrastructure.		-16,147,000	
Net reduction in Motoring Agencies (Section L) reflecting movement of resources between sections.		-2,088,000	
Increase in Science, research and support functions (Section M) as part of the Plan for Drivers Green Light Fund. This has been covered by movement of resources between sections.	24,278,000		
Additional income for Central Administration (Section N) offset by increased expenditure within the same section.		-70,678,000	
Increase in Central Administration (Section N) expenditure offset by increased income within the same section.	73,046,000		
Increase in Support for Passenger Rail Services (Section O) for depot upgrades. This has been covered by movement of resources between sections.	28,202,000		
Net reduction in High Speed Rail (Section P) due to underspends on the HS2 Land and Property portfolio. These have been used to partially offset pressures in High Speed 2 Ltd (Section R).		-152,196,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reduction in Transport Development Fund (Section Q). These underspends have been used to partially offset capital pressures.		-133,238,000	
Increase in High Speed Two Ltd (Section R) due to inflationary and other cost pressures. This has been covered by movement of resources between sections.	625,987,000		
Increase in East West Rail Company Ltd (Section S), which has been covered by movement of resources between sections.	1,500,000		
Net increase in Network Rail (Section T), which has been covered by a movement of resources between sections.	97,640,000		
<b>Reserve Claims</b>			
Additional funding for the Levelling Up Fund (Section B). The support was confirmed as part of the HS2 & Network North announcement.	206,730,000		
Additional funding for Highways Maintenance (Section B). The support was confirmed as part of the HS2 & Network North announcement.	150,000,000		
Additional funding to support Transport for London (TfL) capital upgrades (Section H).	250,000,000		
Funding for Transport for London (TfL) agreed as part of the longer term funding deal (Section H).	16,000,000		
Additional funding for cost pressures for High Speed Two Ltd (Section R).	819,000,000		
<b>Total change in Capital DEL (voted)</b>	<b>2,348,676,000</b>	<b>-903,138,000</b>	<b>1,445,538,000</b>
<b>Other Changes</b>			
Net reduction for General Lighthouse Authorities (Section U) capital grants.		-1,258,000	
<b>Total change in Capital DEL (non-voted)</b>		<b>-1,258,000</b>	<b>-1,258,000</b>
<b>AME Expenditure Changes</b>			
Net Reduction in National Highways (Section V) as a result of movements in capital provisions.		-50,000,000	
Net Increase in Aviation, Maritime, Security and Safety (Section Z). This has been covered by movement of resources between sections.	22,500,000		
Net increase in HS2 and High Speed Rail (Sections AE & AF) due to slower utilisation of capital provisions as a direct result of less than planned expenditure on Land & Property.	27,486,000		
Small increase due to rounding resulting from movement of resources between sections.	15,000		
<b>Total change in Capital AME (voted)</b>	<b>50,001,000</b>	<b>-50,000,000</b>	<b>1,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in creditors.	2,023,367,000		2,023,367,000
<b>Total change in Net Cash Requirement</b>	<b>2,023,367,000</b>		<b>2,023,367,000</b>

**PART I: EXPENDITURE AND AMBIT**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,320,847,000	17,000	3,320,864,000
Capital	1,445,538,000	-1,258,000	1,444,280,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	1,000	-	1,000
<b>Total Net Budget</b>			
Resource	3,320,848,000	17,000	3,320,865,000
Capital	1,445,539,000	-1,258,000	1,444,281,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>2,023,367,000</b>		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Department for Transport on:

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

Improving transport connections across the United Kingdom. Support of transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; and highway services. Net spending by arm's-length bodies. Grants to Transport for London and local authorities in respect of local transport programmes. Support for other minor transport services; use of European funding for transport-related schemes; administrative costs and associated other non-cash items falling in DEL. Smart-ticketing and related technology. Work to support the government's new relationship with the EU under the Trade and Cooperation Agreement and associated workstreams. Grants to Transport for the North and Statutory Bodies. Loans for Shimmer Relocation Assistance Scheme and transport-related activities. Governmental response to the coronavirus Covid-19 pandemic. The Public Sector Decarbonisation Scheme. Financial assistance under the UK Internal Markets Act 2020 in any area of the United Kingdom. Losses and special payments relating to the administration of the Department for Transport and its associated Agencies. Rail reform.

\* 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.



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**Part I**

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

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

Income arising from:

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

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

**PART II: CHANGES PROPOSED**

	Net Resources												Net Capital												
	Present						Changes						Present			Changes			Revised						
	Admin		Prog		Admin		Prog		Admin		Prog		Admin		Prog		7			8			9		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
<b>Departmental Expenditure Limit (DEL)</b>																									
<b>Voted expenditure</b>																									
A Tolled Crossings	-	-149,548	-	46,507	-	-103,041	-	-	-	-	-	-	-	-	-	675	-675	-	-	-	-	-	-	-	-
B Local Authority Transport	-	362,647	-	19,672	-	382,319	-	-	-	-	-	-	-	-	-	1,477,853	301,216	-	-	-	-	-	-	-	-
C National Highways (net)	45,000	2,794,293	-	700,671	45,000	3,494,964	-	-	-	-	-	-	-	-	-	3,611,000	-190,250	-	-	-	-	-	-	-	-
D Funding of Other ALBs (net)	1,071	-26,704	141	-10,962	1,212	-37,666	-	-	-	-	-	-	-	-	-	24,100	-5,555	-	-	-	-	-	-	-	-
E Other Railways	-	493,505	-	-281,964	-	211,541	-	-	-	-	-	-	-	-	-	164,560	49,934	-	-	-	-	-	-	-	-
F Sustainable Travel	-	161,794	-	-21,426	-	140,368	-	-	-	-	-	-	-	-	-	689,456	-208,938	-	-	-	-	-	-	-	-
G Bus Subsidies & Concessionary Fares	-	606,734	-	333,025	-	939,759	-	-	-	-	-	-	-	-	-	281,560	-38,484	-	-	-	-	-	-	-	-
H GLA Transport Grants	-	17,571	-	236,943	-	254,514	-	-	-	-	-	-	-	-	-	554,000	269,642	-	-	-	-	-	-	-	-
I Crossrail	-	-40,735	-	-217	-	-40,952	-	-	-	-	-	-	-	-	-	-139,000	17	-	-	-	-	-	-	-	-
J Aviation, Maritime, Security and Safety	-	90,686	-	-16,861	-	73,825	-	-	-	-	-	-	-	-	-	174,761	-26,675	-	-	-	-	-	-	-	-
K Maritime and Coastguard Agency	8,282	411,531	-68	-3,151	8,214	408,380	-	-	-	-	-	-	-	-	-	55,626	-16,147	-	-	-	-	-	-	-	-
L Motoring Agencies	-	107,588	-	-25,329	-	82,259	-	-	-	-	-	-	-	-	-	72,482	-2,089	-	-	-	-	-	-	-	-
M Science, Research and Support Functions	-	30,788	-	-253	-	30,535	-	-	-	-	-	-	-	-	-	19,797	24,278	-	-	-	-	-	-	-	-
N Central Administration	313,716	67,775	6,253	73,870	319,969	141,645	-	-	-	-	-	-	-	-	-	15,668	2,367	-	-	-	-	-	-	-	-
O Support for Passenger Rail Services	-	1,614,771	-	1,082,083	-	2,696,854	-	-	-	-	-	-	-	-	-	70,480	28,202	-	-	-	-	-	-	-	-
P High Speed Rail	-	69,356	-	151,921	-	221,277	-	-	-	-	-	-	-	-	-	557,724	-152,196	-	-	-	-	-	-	-	-
Q Transport Development Fund	-	25,554	-	-14,912	-	10,642	-	-	-	-	-	-	-	-	-	1,354,000	-133,238	-	-	-	-	-	-	-	-
R High Speed Two Limited (net)	3,143	15,454	-1,526	1,274,934	1,617	1,290,388	-	-	-	-	-	-	-	-	-	5,967,000	1,444,988	-	-	-	-	-	-	-	-
S East West Rail Company Limited (net)	297	82,050	-129	14,421	168	96,471	-	-	-	-	-	-	-	-	-	250	1,500	-	-	-	-	-	-	-	-
T Network Rail (net)	-	9,920,078	-	-242,796	-	9,677,282	-	-	-	-	-	-	-	-	-	5,753,199	97,641	-	-	-	-	-	-	-	-
<b>Total voted DEL</b>	<b>371,509</b>	<b>16,655,188</b>	<b>4,671</b>	<b>3,316,176</b>	<b>376,180</b>	<b>19,971,364</b>										<b>20,705,191</b>	<b>1,445,538</b>								
<b>Non-voted expenditure</b>																									
U Funding of Other ALBs (net)	34	14,996	-	17	34	15,013	-	-	-	-	-	-	-	-	-	-	-1,258	-	-	-	-	-	-	-	-
<b>Total non-voted DEL</b>	<b>34</b>	<b>14,996</b>	<b>-</b>	<b>17</b>	<b>34</b>	<b>15,013</b>										<b>-</b>	<b>-1,258</b>								
<b>Total DEL</b>							<b>4,671</b>	<b>3,316,193</b>									<b>1,444,280</b>								

## PART II: CHANGES PROPOSED

	Net Resources											Net Capital		
	Present						Changes						Present	Changes
	Admin		Prog		Admin		Prog		Admin		Prog		7	8
	1	2	3	4	5	6	7	8	9					
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
V National Highways (net)	-	10,000	-	20,000	-	30,000	100,000	-50,000						50,000
W Network Rail (net)	-	4,536,885	-	-823,522	-	3,713,363	-	-	-	-	-	-	1	1
X Funding of Other ALBs (net)	-	124,095	-	-7,728	-	116,367	-	-	-	-	-	-	-	-
Y Other Railways	-	222,911	-	416,653	-	639,564	-14	14						
Z Aviation, Maritime, Security and Safety	-	-571	-	-140	-	-711	-22,500	22,500						
AB Motoring Agencies	-	-3,111	-	1,422	-	-1,689	-	-	-	-	-	-	-	-
AC Central Administration	-	102,028	-	-6,028	-	96,000	-	-	-	-	-	-	-	-
AD High Speed Rail	-	-	-	-656	-	-656	-	22,331						22,331
AE High Speed Two Limited (net)	-	-	-	400,000	-	400,000	5,000	5,155						10,155
<b>Total voted AME</b>	-	<b>4,992,237</b>	-	<b>1</b>	-	<b>4,992,238</b>	<b>82,486</b>	<b>1</b>					<b>1</b>	<b>82,487</b>
<b>Total AME</b>														
<b>Voted expenditure</b>			<b>4,671</b>	<b>3,316,177</b>				<b>1,445,539</b>						
<b>Non-voted expenditure</b>														<b>-1,258</b>
<b>Total for Estimate</b>			<b>4,671</b>	<b>3,316,194</b>				<b>1,444,281</b>						

£'000			
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>34,826,944</b>	<b>2,023,367</b>	<b>36,850,311</b>

**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			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Tolled Crossings	-	-	-	44,989	-148,030	-103,041	-	-	-	-	-	-
B Local Authority Transport	-	-	-	382,319	-	382,319	1,779,069	-	-	1,779,069	-	-
C National Highways (net)	45,000	-	45,000	3,494,964	-	3,494,964	3,420,750	-	-	3,420,750	-	-
D Funding of Other ALBs (net)	1,212	-	1,212	-37,666	-	-37,666	18,545	-	-	18,545	-	-
E Other Railways	-	-	-	636,957	-425,416	211,541	214,494	-	-	214,494	-	-
F Sustainable Travel	-	-	-	147,853	-7,485	140,368	480,518	-	-	480,518	-	-
G Bus Subsidies & Concessionary Fares	-	-	-	944,759	-5,000	939,759	243,076	-	-	243,076	-	-
H GLA Transport Grants	-	-	-	254,514	-	254,514	823,642	-	-	823,642	-	-
I Crossrail	-	-	-	53	-41,005	-40,952	17	-	-	-139,983	-	-
J Aviation, Maritime, Security and Safety	-	-	-	163,861	-90,036	73,825	148,086	-	-	148,086	-	-
K Maritime and Coastguard Agency	8,777	-563	8,214	427,774	-19,394	408,380	39,479	-	-	39,479	-	-
L Motoring Agencies	-	-	-	1,138,151	-1,055,892	82,259	70,710	-	-	-317	-	-
M Science, Research and Support Functions	-	-	-	30,535	-	30,535	44,075	-	-	44,075	-	-
N Central Administration	333,191	-13,222	319,969	168,354	-26,709	141,645	88,713	-	-	-70,678	-	-
O Support for Passenger Rail Services	-	-	-	2,705,094	-8,240	2,696,854	98,682	-	-	98,682	-	-
P High Speed Rail	-	-	-	244,479	-23,202	221,277	405,528	-	-	405,528	-	-
Q Transport Development Fund	-	-	-	10,642	-	10,642	1,220,762	-	-	1,220,762	-	-
R High Speed Two Limited (net)	1,617	-	1,617	1,290,388	-	1,290,388	7,411,988	-	-	7,411,988	-	-
S East West Rail Company Limited (net)	168	-	168	96,471	-	96,471	1,750	-	-	1,750	-	-
T Network Rail (net)	-	-	-	9,677,282	-	9,677,282	5,850,840	-	-	5,850,840	-	-
<b>Total voted DEL</b>	<b>389,965</b>	<b>-13,785</b>	<b>376,180</b>	<b>21,821,773</b>	<b>-1,850,409</b>	<b>19,971,364</b>	<b>22,360,724</b>	<b>-209,995</b>	<b>-209,995</b>	<b>22,150,729</b>	<b>-</b>	<b>-</b>
<b>Non-voted expenditure</b>												
U Funding of Other ALBs (net)	34	-	34	15,013	-	15,013	-1,258	-	-	-	-	-
<b>Total non-voted DEL</b>	<b>34</b>	<b>-</b>	<b>34</b>	<b>15,013</b>	<b>-</b>	<b>15,013</b>	<b>-1,258</b>	<b>-</b>	<b>-</b>	<b>-1,258</b>	<b>-</b>	<b>-</b>
<b>Total DEL</b>	<b>389,999</b>	<b>-13,785</b>	<b>376,214</b>	<b>21,836,786</b>	<b>-1,850,409</b>	<b>19,986,377</b>	<b>22,359,466</b>	<b>-209,995</b>	<b>-209,995</b>	<b>22,149,471</b>	<b>-</b>	<b>-</b>

## 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	
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
V National Highways (net)	-	-	-	30,000	-	30,000	30,000	50,000	-	50,000
W Network Rail (net)	-	-	-	3,713,363	-	3,713,363	3,713,363	1	-	1
X Funding of Other ALBs (net)	-	-	-	116,367	-	116,367	116,367	-	-	-
Y Other Railways	-	-	-	766,992	-127,428	639,564	639,564	-	-	-
Z Aviation, Maritime, Security and Safety	-	-	-	-	-711	-711	-711	-	-	-
AA Maritime and Coastguard Agency	-	-	-	1,000	-	1,000	1,000	-	-	-
AB Motoring Agencies	-	-	-	-1,689	-	-1,689	-1,689	-	-	-
AC Central Administration	-	-	-	96,000	-	96,000	96,000	-	-	-
AD High Speed Rail	-	-	-	-656	-	-656	-656	22,331	-	22,331
AE High Speed Two Limited (net)	-	-	-	400,000	-	400,000	400,000	10,155	-	10,155
AF East West Rail Company Limited (net)	-	-	-	500	-	500	500	500	-	500
<b>Total voted AME</b>	-	-	-	<b>5,121,877</b>	<b>-128,139</b>	<b>4,993,738</b>	<b>4,993,738</b>	<b>82,987</b>	-	<b>82,987</b>
<b>Non-voted expenditure</b>										
AG Funding of Other ALBs (net)	-	-	-	-17,750	-	-17,750	-17,750	-	-	-
<b>Total non-voted AME</b>	-	-	-	<b>-17,750</b>	-	<b>-17,750</b>	<b>-17,750</b>	-	-	-
<b>Total AME</b>	-	-	-	<b>5,104,127</b>	<b>-128,139</b>	<b>4,975,988</b>	<b>4,975,988</b>	<b>82,987</b>	-	<b>82,987</b>
<b>Voted expenditure</b>	<b>389,965</b>	<b>-13,785</b>	<b>376,180</b>	<b>26,943,650</b>	<b>-1,978,548</b>	<b>24,965,102</b>	<b>25,341,282</b>	<b>22,443,711</b>	<b>-209,995</b>	<b>22,233,716</b>
<b>Non-voted expenditure</b>	<b>34</b>	<b>-</b>	<b>34</b>	<b>-2,737</b>	<b>-</b>	<b>-2,737</b>	<b>-2,703</b>	<b>-1,258</b>	<b>-</b>	<b>-1,258</b>
<b>Total for Estimate</b>	<b>389,999</b>	<b>-13,785</b>	<b>376,214</b>	<b>26,940,913</b>	<b>-1,978,548</b>	<b>24,962,365</b>	<b>25,338,579</b>	<b>22,442,453</b>	<b>-209,995</b>	<b>22,232,458</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>22,017,714</b>	<b>3,320,865</b>	<b>25,338,579</b>
<b>Net Capital Requirement</b>	<b>20,788,177</b>	<b>1,444,281</b>	<b>22,232,458</b>
<b>Accruals to cash adjustments</b>	<b>-7,981,667</b>	<b>-2,743,020</b>	<b>-10,724,687</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-32,967,211	-2,626,984	-35,594,195
Add cash grant-in-aid	24,355,477	835,260	25,190,737
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-208,705	-320,955	-529,660
New provisions and adjustments to previous provisions	-106,289	-361,311	-467,600
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	53,434	-12,109	41,325
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	322,862	-60,581	262,281
Use of provisions	568,765	-196,340	372,425
<b>Removal of non-voted budget items</b>	<b>2,720</b>	<b>1,241</b>	<b>3,961</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	2,720	1,241	3,961
<b>Net Cash Requirement</b>	<b>34,826,944</b>	<b>2,023,367</b>	<b>36,850,311</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	389,999
<i>Less:</i>	
Administration DEL Income	-13,785
<b>Net Administration Costs</b>	<b>376,214</b>
Gross Programme Costs	31,259,857
<i>Less:</i>	
Programme DEL Income	-1,850,562
Programme AME Income	-128,139
Non-budget income	-
<b>Net Programme Costs</b>	<b>29,281,156</b>
<b>Total Net Operating Costs</b>	<b>29,657,370</b>
<i>Of which:</i>	
Resource DEL	20,316,119
Capital DEL	4,318,792
Resource AME	5,022,459
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	-4,318,792
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	1
<b>Total Resource Budget</b>	<b>25,338,579</b>
<i>Of which:</i>	
Resource DEL	20,362,591
Resource AME	4,975,988
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>25,338,579</b>

**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 -13,055

Other Income -167

**Total Sales of Goods and Services -13,618****Total Other Income -167****Total Administration -13,785****Programme**

A: Tolloed Crossings

Sales of Goods and Services -148,030

E: Other Railways

Sales of Goods and Services -369,719

Other Income -55,697

F: Sustainable Travel

Sales of Goods and Services -7,353

Other Income -132

G: Bus Subsidies &amp; Concessionary Fares

Sales of Goods and Services -5,000

I: Crossrail

Interest and Dividends -41,005

J: Aviation, Maritime, Security and Safety

EU Grants Received -87,334

Sales of Goods and Services -2,672

Other Income -30

K: Maritime and Coastguard Agency

Sales of Goods and Services -19,394

L: Motoring Agencies

Sales of Goods and Services -661,209

Interest and Dividends -17

Other Grants -4,009

Other Income -390,222

Taxation -435

N: Central Administration

Sales of Goods and Services -10,243

Interest and Dividends -16,409

Other Income -57

O: Support for Passenger Rail Services

Other Income -8,240

P: High Speed Rail

Other Income -23,202

**Total EU Grants Received -87,334****Total Sales of Goods and Services -1,223,620****Total Interest and Dividends -57,431****Total Other Grants -4,009****Total Other Income -477,580****Total Taxation -435****Total Programme -1,850,409**



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

	£'000
	Revised Plans
<b>Total Voted Resource DEL</b>	<b>-1,864,194</b>
<b>Voted Resource AME</b>	
<b>Programme</b>	
Y: Other Railways	
Interest and Dividends	-127,428
Z: Aviation, Maritime, Security and Safety	
Interest and Dividends	-711
<b>Total Interest and Dividends</b>	<b>-128,139</b>
<b>Total Programme</b>	<b>-128,139</b>
<b>Total Voted Resource AME</b>	<b>-128,139</b>
<b>Total Voted Resource Income</b>	<b>-1,992,333</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
I: Crossrail	
Repayments	-139,000
L: Motoring Agencies	
Sales of Assets	-164
Other Grants	-153
N: Central Administration	
Sales of Assets	-70,678
<b>Total Sales of Assets</b>	<b>-70,842</b>
<b>Total Other Grants</b>	<b>-153</b>
<b>Total Repayments</b>	<b>-139,000</b>
<b>Total Programme</b>	<b>-209,995</b>
<b>Total Voted Capital DEL</b>	<b>-209,995</b>
<b>Total Voted Capital Income</b>	<b>-209,995</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-150,000	-	-5,504	-	-155,504
<b>Total</b>	-	<b>-150,000</b>	-	<b>-5,504</b>	-	<b>-155,504</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Fees relating to the sale and transfer of personalised registration marks by the Driver and Vehicle Licensing Agency	-	-150,000	-	-	-	-150,000
Income from River Crossings	-	-	-	-5,504	-	-5,504
<b>Total</b>	-	<b>-150,000</b>	-	<b>-5,504</b>	-	<b>-155,504</b>

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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

Julie Lennard for Sections L and AB

Driver and Vehicle Licensing Agency

Pia Wilkes CBE for Sections L and AB

Vehicle Certification Agency

Loveday Ryder for Sections L and AB

Driver and Vehicle Standards Agency

Danny Williams for Section F

Active Travel England

**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

Sir Jonathan Thompson, Executive Chair

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

Beth West, 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	3,539,964	3,420,750	5,415,000
D	Air Travel Trust	-64,366	-	-
D	British Transport Police Authority	20,150	18,545	-
D	Transport Focus	7,493	-	7,039
D	Train Fleet	269	-	-
R	High Speed 2	1,292,005	7,411,988	7,859,000
S	East West Rail	96,639	1,750	78,000
T	Network Rail	9,677,282	5,850,840	11,831,698
V	National Highways	30,000	50,000	-
W	Network Rail	3,713,363	1	-
X	Air Travel Trust	4,519	-	-
X	British Transport Police Authority	111,848	-	-
AE	High Speed 2	400,000	10,155	-
AF	East West Rail	500	500	-
<b>Total</b>		<b>18,829,666</b>	<b>16,764,529</b>	<b>25,190,737</b>

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

Nature of liability	£'000
<b>Statutory liabilities:</b>	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for 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 new 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.	1,878,870
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	4,112,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	Unquantifiable
Liabilities for statutory blight for the furtherance of transport infrastructure projects.	Unquantifiable
Legacy liabilities for railway structures sold by British Rail and transferred from British Railways Board (Residuary) Limited (BRBR) on its abolition.	Unquantifiable
<b>Non-statutory liabilities</b>	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding. The reinstatement cost has been updated based on a valuation commissioned during the year.	136,394
National Highways (formerly Highways England) third party claims.	11,000
Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations, and to individuals in analogous roles.	1,800
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war.	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters. The amount has been updated to reflect a current estimate of the costs.	20,000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable and unquantifiable payments. As the unquantifiable proportion is significant, the category is presented as unquantifiable.	Unquantifiable

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

Nature of liability	£'000
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains.	644,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	5,900,000
Indemnities issued to businesses at Rail privatisation and transferred from the British Railways Board (Residuary) Limited (BRBR) on abolition. The final remaining item has expired.	0
Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton Borough Council's financial obligations under the Demand Management Participation Agreement. The financial exposure reduces as toll revenues are collected.	1,196,000
Cross-guarantees within NR Group - indemnities given by companies within the Network Rail Group to support entities that are not consolidated within the DfT resource accounts, to deliver value for money to the taxpayer.	171,930
Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts. This summarises more than thirty individual items. The change in amount reflects the expiry of some claims, and net reductions in the amount of others.	134,510
Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements. During the year, HS2 Ltd reviewed their processes for classifying undertakings and assurances, leading to a reduction to the totals presented as contingent liabilities; this was reflected in the Annual Report and Accounts for 2022-23.	221,565
The Department has a potential constructive obligation to cover the costs of managing the SS Richard Montgomery, which ran aground off Sheerness in 1944, with a cargo of munitions. The Department has funded the costs of marking, guarding, inspections and mitigation works, indicating that it would fund other works as required. The potential cost is considered to be unquantifiable.	Unquantifiable
The Department has accepted obligations to indemnify operators under the Space Industry Act 2018 (the 2018 Act) and Space Industry Regulations 2021 for losses occurring before the satellite reaches orbit. During 2022-23, one launch took place: Cosmic Girl, on 9 January 2023. There was no cost to the taxpayer under the indemnity. There have been no further launches to date.	Unquantifiable

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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
J	International Civil Aviation Organisation	2,715
J	European Civil Aviation Conference	175

**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 Department's consolidated accounts.

<b>Taxes, fines and charges</b>	<b>£'000</b>
Renewable Transport Fuel Obligation (RTFO) income.	-281,037
Car and Vans CO2 Emissions fines.	-20,000
Late Licensing Fees from the Driver and Vehicle Licensing Agency relates to enforcement activities for vehicle tax offences.	-58,000
Graduated fixed penalties and deposits Driver and Vehicle Standards Agency.	-4,657
<b>Total</b>	<b>-363,694</b>





# Department for Energy Security and Net Zero

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			
<b>Budget Cover Transfers</b>			
(Section A) Transfer in of funding from Department for Environment, Food and Rural Affairs for Green Finance Initiative	564,000		
(Section A) Transfer of funding to Cabinet Office for Boiler Upgrade Scheme marketing		-28,000	
(Section A) Transfer of funding to OFGEM for Heat Networks Regulation		-350,000	
(Section B) Transfer in of funding from Department for Environment, Food and Rural Affairs for NSIPs underspends	1,306,000		
(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 Security and Intelligence Agencies for Cyber Security	470,000		
(Section C) Transfer in of funding from Department for Business and Trade for EITI	235,000		
(Section C) Transfer in of funding from Foreign, Commonwealth and Development Office for Regulating for a future global fusion energy market	200,000		
(Section C) Transfer in of funding from Foreign, Commonwealth and Development Office for Uganda Climate Finance Accelerator (CFA) Project	150,000		
(Section C) Transfer in of funding from Foreign, Commonwealth and Development Office for Conflict, Stability and Security Fund	49,000		
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for International Climate Finance overseas staff		-49,000	
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for COP28 budget contribution		-75,000	
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for CARE fund commercial and project management		-350,000	
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for UK PACT (Partnering for Accelerated Climate Transitions)		-19,801,000	
(Section D) Transfer in of funding from Security and Intelligence Agencies for Nuclear Security	4,200,000		

£

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	344,000		
(Section D) Transfer in of funding from Foreign, Commonwealth and Development Office for Regulatory Diplomacy	100,000		
(Section D) Transfer in of funding from Foreign, Commonwealth and Development Office for Ukraine Resilience and Energy Security (URES)	33,000		
(Section D) Transfer in of funding from Home Office for Nuclear Regulation	5,000		
(Section F) Transfer in of funding from Department for Science, Innovation and Technology for Matrix programme	1,480,000		
(Section F) Transfer in of funding from Department for Science, Innovation and Technology for Fusion team	800,000		
(Section F) Transfer in of funding from Cabinet Office for Cloud Based Analytical System	346,000		
(Section F) Transfer in of funding from HM Treasury for Green Finance Initiative	58,000		
(Section F) Transfer in of funding from Department for Business and Trade for EITI	46,000		
(Section F) Transfer in of funding from Foreign, Commonwealth and Development Office for Conflict, Stability and Security Fund	20,000		
(Section F) Transfer of funding to Cabinet Office for Civil Service Live		-30,000	
(Section F) Transfer of funding to Department for Transport for Shared Outcomes Fund - Net Zero Systems Tool		-72,000	
(Section F) Transfer of funding to HM Treasury for Shared Outcomes Fund - Blended Finance project		-255,000	
(Section F) Transfer of funding to Department for Business and Trade for National Dock Labour Board		-400,000	
(Section F) Transfer of funding to Cabinet Office for Special Adviser costs		-474,000	
(Section F) Transfer of funding to Ministry of Defence for runway repairs (fuel tankers)		-700,000	
(Section F) Transfer of funding to Department for Business and Trade for Osaka Expo		-1,256,000	
(Section F) Transfer of funding to Ministry of Defence for Nuclear Skills		-1,733,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Transfer of funding to Department for Science, Innovation and Technology for Britain is GREAT campaign		-2,175,000	
(Section Deliver an ambitious industrial strategy) Transfer of funding to Department for Business and Trade for British Shipbuilders liabilities		-7,666,000	
<b>Budget Neutral Changes</b>			
(Section A) Increase in Delivering affordable energy for households and businesses reflecting movement of resources between sections	12,349,000		
(Section B) Increase in Ensuring that our energy system is reliable and secure reflecting movement of resources between sections	56,401,000		
(Section C) Decrease in Taking action on climate change and decarbonisation reflecting movement of resources between sections		-15,145,000	
(Section D) Decrease in Managing our energy legacy safely and responsibly reflecting movement of resources between sections		-1,492,000	
(Section E) Decrease in Science and Research reflecting movement of resources between sections		-250,000	
(Section F) Decrease in Capability reflecting movement of resources between sections		-23,450,000	
(Section G) Decrease in Ensuring that our energy system is reliable and secure (ALB) reflecting movement of resources between sections		-8,504,000	
(Section H) Increase in Taking action on climate change and decarbonisation (ALB) reflecting movement of resources between sections	11,018,000		
(Section I) Decrease in Managing our energy legacy safely and responsibly (ALB) reflecting movement of resources between sections		-2,196,000	
(Section J) Increase in Science and Research (ALB) net reflecting movement of resources between sections	250,000		
(Section K) Increase in expenditure for the Nuclear Decommissioning Authority offset by increase in Non-Voted DEL CFER income	40,634,000		
(Section K) Decrease in expenditure for the Nuclear Decommissioning Authority reflecting movement of resources between sections		-29,070,000	
(Section Deliver an ambitious industrial strategy) Increase in Deliver an ambitious industrial strategy reflecting movement of resources between sections	89,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Other Changes</b>			
(Section A) Switch of funding from Programme to Administration costs to reflect expenditure profiles		-34,800,000	
(Section A) Surrender of unused funding for Delivering affordable energy for households and businesses		-240,000,000	
(Section F) Switch of funding from Programme to Administration costs to reflect expenditure profiles	34,800,000		
(Section K) Surrender of unused funding for Nuclear Decommissioning Authority		-44,510,000	
<b>Total change in Resource DEL (voted)</b>	<b>166,947,000</b>	<b>-434,831,000</b>	<b>-267,884,000</b>
<b>Budget Neutral Changes</b>			
(Section L) Increase in Nuclear Decommissioning Authority income offset by increase in Voted DEL expenditure		-40,634,000	
<b>Total change in Resource DEL (non-voted)</b>		<b>-40,634,000</b>	<b>-40,634,000</b>
<b>AME Expenditure Changes</b>			
(Section M) Changes in provision based on latest forecasts for Delivering affordable energy for households and businesses		-3,584,280,000	
(Section N) Changes in provision based on latest forecasts for Taking action on climate change and decarbonisation	5,200,000		
(Section O) Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly liabilities		-235,483,000	
(Section P) Changes in provision based on latest forecasts for Science and Research liabilities	750,000		
(Section Q) Changes in provision based on latest forecasts for core Department liabilities	5,537,000		
(Section R) Changes in provision based on latest forecasts for Renewable Heat Incentive		-31,000,000	
(Section S) Decrease in provision Low Carbon Contracts Company movements in fair value		-17,400,000,000	
(Section T) Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) net liabilities		-896,000,000	
(Section U) Changes in provision based on latest forecasts for Science and Research (ALB) net liabilities	15,000		
(Section W) Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs		-20,000,000,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section Deliver an ambitious industrial strategy) Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy liabilities	25,737,000		
<b>Total change in Resource AME (voted)</b>	<b>37,239,000</b>	<b>-42,146,763,000</b>	<b>-42,109,524,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section A) Return of funding from Ofgem for Heat Networks Regulation	1,000,000		
(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 Department for Levelling Up, Housing and Communities for Energy Transition Zone		-616,000	
(Section C) Transfer in of funding from Department for Environment, Food and Rural Affairs for ICF - Initiative for Sustainable Forest Landscapes (ISFL)	27,013,000		
(Section C) Transfer in of funding from Department for Science, Innovation and Technology for ICF R&D	19,700,000		
(Section C) Transfer of funding to Department for Environment, Food and Rural Affairs for Timber in Construction research study		-75,000	
(Section C) Transfer of funding to Department for Levelling Up, Housing and Communities for English Housing Survey		-1,000,000	
(Section D) Transfer in of funding from Security and Intelligence Agencies for Nuclear Security	7,560,000		
(Section F) Transfer of funding to Cabinet Office for Government Property Agency Capital Projects		-3,378,000	
<b>Budget Neutral Changes</b>			
(Section A) Decrease in Delivering affordable energy for households and businesses reflecting movement of resources between sections		-342,792,000	
(Section B) Increase in Ensuring that our energy system is reliable and secure reflecting movement of resources between sections	416,559,000		
(Section C) Decrease in Taking action on climate change and decarbonisation reflecting movement of resources between sections		-165,650,000	
(Section E) Decrease in Science and Research reflecting movement of resources between sections		-162,270,000	
(Section F) Increase in Capability reflecting movement of resources between sections	78,719,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) Increase in Taking action on climate change and decarbonisation (ALB) reflecting movement of resources between sections	2,441,000		
(Section I) Increase in Managing our energy legacy safely and responsibly (ALB) reflecting movement of resources between sections	2,273,000		
(Section J) Increase in Science and Research (ALB) reflecting movement of resources between sections	30,200,000		
(Section K) Increase in expenditure for the Nuclear Decommissioning Authority reflecting movement of resources between section	140,520,000		
<b>Other Changes</b>			
(Section A) Surrender of unused funding for Delivering affordable energy for households and businesses		-30,865,000	
(Section C) Surrender of unused funding for Taking action on climate change and decarbonisation		-3,405,000	
<b>Total change in Capital DEL (voted)</b>	<b>725,985,000</b>	<b>-730,051,000</b>	<b>-4,066,000</b>
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Arm's Length Bodies		-1,103,106,000	
<b>Total change in Net Cash Requirement</b>		<b>-1,103,106,000</b>	<b>-1,103,106,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-267,884,000	-40,634,000	-308,518,000
Capital	-4,066,000	-	-4,066,000
<b>Annually Managed Expenditure</b>			
Resource	-42,109,524,000	-	-42,109,524,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-42,377,408,000	-40,634,000	-42,418,042,000
Capital	-4,066,000	-	-4,066,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>-1,103,106,000</b>		

Supplementary amounts required in the year ending 31 March 2024 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.

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

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.

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.



**PART I: EXPENDITURE AND AMBIT**

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

The 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.

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

Receipts from other Government Departments and devolved administrations.

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

Receipts from licences and levies; dividends; equity withdrawals; interest on loans and loan repayments. Income from investments; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

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

Receipts and profit from the sale of surplus land, buildings and equipment; rental income and repayments. Receipts associated with the closure of partner organisations.

Receipts from partner organisations. Commercial loan recoveries in relation to UK Coal Production Limited.

**PART I: EXPENDITURE AND AMBIT**

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HMRC receipts arising from the Research and Development Expenditure Credit; and interest from bank accounts and exchange rate gains and losses.

Income relating to legal services, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income.

Activities of UK Government Investments on behalf of the Department.

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

Government carbon offsetting scheme receipts.

Receipt and retention of financial securities relating to the decommissioning of renewable devices such as offshore wind.

Receipts relating to the oil and gas industries (including petroleum licensing and levy receipts).

Receipts relating to the 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, 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 shipbuilding industry and 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.

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.

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

## PART II: CHANGES PROPOSED

	£'000											
	Net Resources						Net Capital					
	Present			Revised			Present			Revised		
	Admin	Prog	Changes	Admin	Prog	Changes	Admin	Prog	Changes	Admin	Prog	Changes
1	2	3	4	5	6	7	8	9	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Delivering affordable energy for households and businesses	-	508,637	-	-262,265	-	246,372	-	-	-	1,287,988	-392,657	895,331
B Ensuring that our energy system is reliable and secure	-	49,820	-	57,707	-	107,527	-	-	-	152,458	415,943	568,401
C Taking action on climate change and decarbonisation	-	179,068	-	-33,316	-	145,752	-	-	-	745,822	-123,417	622,405
D Managing our energy legacy safely and responsibly	-	180,080	-	3,190	-	183,270	-	-	-	5,070	7,560	12,630
E Science and Research	-	6,122	-	-250	-	5,872	-	-	-	199,043	-162,270	36,773
F Capability	333,623	34,641	41,069	-34,064	374,692	577	-	-	-	17,812	75,341	93,153
G Ensuring that our energy system is reliable and secure (ALB) net	-	8,505	-	-8,504	-	1	-	-	-	912,000	-	912,000
H Taking action on climate change and decarbonisation (ALB) net	5,135	13,765	-	11,018	5,135	24,783	-	-	-	7,152	2,441	9,593
I Managing our energy legacy safely and responsibly (ALB) net	11,092	48,345	-4,330	2,134	6,762	50,479	-	-	-	25,590	2,273	27,863
J Science and Research (ALB) net	-	11,830	-	250	-	12,080	-	-	-	260,600	30,200	290,800
K NDA and SLC expenditure (ALB) net	33,740	1,634,214	-40	-32,906	33,700	1,601,308	-	-	-	2,300,098	140,520	2,440,618
<i>Deliver an ambitious industrial strategy</i>	-	7,577	-	-7,577	-	-	-	-	-	-	-	-
<b>Total voted DEL</b>	<b>383,590</b>	<b>2,682,604</b>	<b>36,699</b>	<b>-304,583</b>	<b>420,289</b>	<b>2,378,021</b>				<b>5,913,633</b>	<b>-4,066</b>	<b>5,909,567</b>
<b>Non-voted expenditure</b>												
L Nuclear Decommissioning Authority Income (CFER)	-	-1,009,300	-	-40,634	-	-1,049,934	-	-	-	-	-	-
<b>Total non-voted DEL</b>	<b>-</b>	<b>-1,009,300</b>	<b>-</b>	<b>-40,634</b>	<b>-</b>	<b>-1,049,934</b>				<b>-</b>	<b>-</b>	<b>-</b>
<b>Total DEL</b>			<b>36,699</b>	<b>-345,217</b>							<b>-4,066</b>	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
M Delivering affordable energy for households and businesses	-	5,663,000	-	-3,584,280	-	2,078,720	-	-	-	-	-	-
N Taking action on climate change and decarbonisation	-	-	-	5,200	-	5,200	-	-	-	-	-	-
O Managing our energy legacy safely and responsibly	-	2,593	-	-235,483	-	-232,890	-	-	-	14,099	-	14,099
P Science and Research	-	975,800	-	750	-	976,550	-	-	-	104,000	-	104,000
Q Capability	-	-137	-	5,537	-	5,400	-	-	-	-	-	-
R Renewable Heat Incentive	-	1,203,000	-	-31,000	-	1,172,000	-	-	-	-	-	-

## 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	
S Taking action on climate change and decarbonisation (ALB) net	-	25,000,000	-	-17,400,000	-	7,600,000	-	-	-
T Managing our energy legacy safely and responsibly (ALB) net	-	1,535,286	-	-896,000	-	639,286	-	-	-
U Science and Research (ALB) net	-	1,415	-	15	-	1,430	-	-	-
W Nuclear Decommissioning Authority (ALB) net	-	8,186,500	-	-20,000,000	-	-11,813,500	-	-	-
<i>Deliver an ambitious industrial strategy</i>	-	-25,737	-	25,737	-	-	-	-	-
<b>Total voted AME</b>	-	<b>42,541,720</b>	-	<b>-42,109,524</b>	-	<b>432,196</b>	<b>118,099</b>	-	<b>118,099</b>
<b>Total AME</b>				<b>-42,109,524</b>					
Voted expenditure			36,699	-42,414,107				-4,066	
Non-voted expenditure			-	-40,634				-	
<b>Total for Estimate</b>			<b>36,699</b>	<b>-42,454,741</b>				<b>-4,066</b>	

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>18,260,644</b>	<b>-1,103,106</b>	<b>17,157,538</b>

## 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	Gross		Income	Net	
1	2	3	4	5	6	7	8	9	10					
<b>Departmental Expenditure Limit (DEL)</b>														
<b>Voted expenditure</b>														
A Delivering affordable energy for households and businesses	-	-	-	246,372	-	246,372					246,372	952,531	-57,200	895,331
B Ensuring that our energy system is reliable and secure	-	-	-	115,756	-8,229	107,527					107,527	568,401	-	568,401
C Taking action on climate change and decarbonisation	-	-	-	146,752	-1,000	145,752					145,752	625,810	-3,405	622,405
D Managing our energy legacy safely and responsibly	-	-	-	183,270	-	183,270					183,270	12,630	-	12,630
E Science and Research	-	-	-	5,872	-	5,872					5,872	36,773	-	36,773
F Capability	484,124	-109,432	374,692	577	-	577					375,269	93,153	-	93,153
G Ensuring that our energy system is reliable and secure (ALB) net	-	-	-	1	-	1					1	912,000	-	912,000
H Taking action on climate change and decarbonisation (ALB) net	5,135	-	5,135	24,783	-	24,783					29,918	9,593	-	9,593
I Managing our energy legacy safely and responsibly (ALB) net	6,762	-	6,762	50,479	-	50,479					57,241	27,863	-	27,863
J Science and Research (ALB) net	-	-	-	12,080	-	12,080					12,080	290,800	-	290,800
K NDA and SLC expenditure (ALB) net	33,700	-	33,700	1,601,308	-	1,601,308					1,635,008	2,440,618	-	2,440,618
<i>Deliver an ambitious industrial strategy</i>	-	-	-	-	-	-					-	-	-	-
<b>Total voted DEL</b>	<b>529,721</b>	<b>-109,432</b>	<b>420,289</b>	<b>2,387,250</b>	<b>-9,229</b>	<b>2,378,021</b>					<b>2,798,310</b>	<b>5,970,172</b>	<b>-60,605</b>	<b>5,909,567</b>
<b>Non-voted expenditure</b>														
L Nuclear Decommissioning Authority Income (CFER)	-	-	-	-	-1,049,934	-1,049,934					-1,049,934	-	-	-
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-1,049,934</b>	<b>-1,049,934</b>					<b>-1,049,934</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total DEL</b>	<b>529,721</b>	<b>-109,432</b>	<b>420,289</b>	<b>2,387,250</b>	<b>-1,059,163</b>	<b>1,328,087</b>					<b>1,748,376</b>	<b>5,970,172</b>	<b>-60,605</b>	<b>5,909,567</b>

## 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	Gross		Income
1	2	3	4	5	6	7	8	9	10			
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
M Delivering affordable energy for households and businesses	-	-	-	2,078,720	-	2,078,720	2,078,720	-	-	-	-	-
N Taking action on climate change and decarbonisation	-	-	-	5,200	-	5,200	5,200	-	-	-	-	-
O Managing our energy legacy safely and responsibly	-	-	-	-232,890	-	-232,890	-232,890	-	-	-	14,099	14,099
P Science and Research	-	-	-	976,550	-	976,550	976,550	-	-	-	104,000	104,000
Q Capability	-	-	-	5,400	-	5,400	5,400	-	-	-	-	-
R Renewable Heat Incentive	-	-	-	1,172,000	-	1,172,000	1,172,000	-	-	-	-	-
S Taking action on climate change and decarbonisation (ALB) net	-	-	-	7,600,000	-	7,600,000	7,600,000	-	-	-	-	-
T Managing our energy legacy safely and responsibly (ALB) net	-	-	-	639,286	-	639,286	639,286	-	-	-	-	-
U Science and Research (ALB) net	-	-	-	1,430	-	1,430	1,430	-	-	-	-	-
V Government as Shareholder (ALB) net	-	-	-	-80,000	-	-80,000	-80,000	-	-	-	-	-
W Nuclear Decommissioning Authority (ALB) net	-	-	-	-11,813,500	-	-11,813,500	-11,813,500	-	-	-	-	-
<i>Deliver an ambitious industrial strategy</i>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>352,196</b>	-	<b>352,196</b>	<b>352,196</b>	-	-	-	<b>118,099</b>	<b>118,099</b>
<b>Non-voted expenditure</b>												
X Managing our energy legacy safely and responsibly (CFER)	-	-	-	-	-	-	-	-	-	-	-142,400	-142,400
<b>Total non-voted AME</b>	-	-	-	-	-	-	-	-	-	-	-142,400	-142,400
<b>Total AME</b>	-	-	-	<b>352,196</b>	-	<b>352,196</b>	<b>352,196</b>	-	-	-	<b>118,099</b>	<b>-142,400</b>
<b>Voted expenditure</b>	<b>529,721</b>	<b>-109,432</b>	<b>420,289</b>	<b>2,739,446</b>	<b>-9,229</b>	<b>2,730,217</b>	<b>3,150,506</b>	<b>6,088,271</b>	<b>-60,605</b>	<b>6,027,666</b>	<b>6,088,271</b>	<b>6,027,666</b>
<b>Non-voted expenditure</b>	-	-	-	-	<b>-1,049,934</b>	<b>-1,049,934</b>	<b>-1,049,934</b>	-	<b>-142,400</b>	<b>-142,400</b>	-	<b>-142,400</b>
<b>Total for Estimate</b>	<b>529,721</b>	<b>-109,432</b>	<b>420,289</b>	<b>2,739,446</b>	<b>-1,059,163</b>	<b>1,680,283</b>	<b>2,100,572</b>	<b>6,088,271</b>	<b>-203,005</b>	<b>5,885,266</b>	<b>6,088,271</b>	<b>5,885,266</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>44,518,614</b>	<b>-42,418,042</b>	<b>2,100,572</b>
<b>Net Capital Requirement</b>	<b>5,889,332</b>	<b>-4,066</b>	<b>5,885,266</b>
<b>Accruals to cash adjustments</b>	<b>-33,299,002</b>	<b>41,278,368</b>	<b>7,979,366</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-39,915,267	38,152,929	-1,762,338
Add cash grant-in-aid	5,344,812	-56,692	5,288,120
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-74,686	-2,977	-77,663
New provisions and adjustments to previous provisions	-1,143,354	3,198,592	2,055,238
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-1,200	-1,200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,281,658	-	2,281,658
Use of provisions	207,835	-12,284	195,551
<b>Removal of non-voted budget items</b>	<b>1,151,700</b>	<b>40,634</b>	<b>1,192,334</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,151,700	40,634	1,192,334
<b>Net Cash Requirement</b>	<b>18,260,644</b>	<b>-1,103,106</b>	<b>17,157,538</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	529,721
<i>Less:</i>	
Administration DEL Income	-109,432
<b>Net Administration Costs</b>	<b>420,289</b>
Gross Programme Costs	4,964,386
<i>Less:</i>	
Programme DEL Income	-1,059,163
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>3,905,223</b>
<b>Total Net Operating Costs</b>	<b>4,325,512</b>
<i>Of which:</i>	
Resource DEL	1,606,490
Capital DEL	2,084,740
Resource AME	530,282
Capital AME	104,000
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,188,740
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-36,200
<b>Total Resource Budget</b>	<b>2,100,572</b>
<i>Of which:</i>	
Resource DEL	1,748,376
Resource AME	352,196
<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	1,049,934
Other adjustments	-1,049,934
<b>Total Resource (Estimate)</b>	<b>2,100,572</b>



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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	
<b>Administration</b>	
F Capability	
Sales of Goods and Services	-100,952
Other Grants	-2,000
Other Income	-6,480
<b>Total Sales of Goods and Services</b>	<b>-100,952</b>
<b>Total Other Grants</b>	<b>-2,000</b>
<b>Total Other Income</b>	<b>-6,480</b>
<b>Total Administration</b>	<b>-109,432</b>
<b>Programme</b>	
B Ensuring that our energy system is reliable and secure	
Sales of Goods and Services	-8,145
Other Income	-84
C Taking action on climate change and decarbonisation	
Other Grants	-1,000
<b>Total Sales of Goods and Services</b>	<b>-8,145</b>
<b>Total Other Grants</b>	<b>-1,000</b>
<b>Total Other Income</b>	<b>-84</b>
<b>Total Programme</b>	<b>-9,229</b>
<b>Total Voted Resource DEL</b>	<b>-118,661</b>
<b>Total Voted Resource Income</b>	<b>-118,661</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A Delivering affordable energy for households and businesses	
Repayments	-57,200
C Taking action on climate change and decarbonisation	
Other Income	-3,405
<b>Total Other Income</b>	<b>-3,405</b>
<b>Total Repayments</b>	<b>-57,200</b>
<b>Total Programme</b>	<b>-60,605</b>
<b>Total Voted Capital DEL</b>	<b>-60,605</b>
<b>Total Voted Capital Income</b>	<b>-60,605</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,009,300	-1,009,300	-40,634	-40,634	-1,049,934	-1,049,934
Income in budgets surrendered to the Consolidated Fund (capital)	-142,400	-142,400	-	-	-142,400	-142,400
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-1,151,700</b>	<b>-1,151,700</b>	<b>-40,634</b>	<b>-40,634</b>	<b>-1,192,334</b>	<b>-1,192,334</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-1,009,300	-1,009,300	-40,634	-40,634	-1,049,934	-1,049,934
<b>Annually Managed Expenditure</b>						
Coal Pension Capital AME	-142,400	-142,400	-	-	-142,400	-142,400
<b>Total</b>	<b>-1,151,700</b>	<b>-1,151,700</b>	<b>-40,634</b>	<b>-40,634</b>	<b>-1,192,334</b>	<b>-1,192,334</b>

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Jeremy Pocklington CB

**ALB Accounting Officers:**

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

**Site Licence Company Accountability:**

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	Electricity Settlements Company	1	-	-
G	NNB Holding Company (SZC) LTD (HoldCo)	-	912,000	922,244
H	Committee on Climate Change	5,135	-	7,080
H	Low Carbon Contracts Company	-544	9,593	9,250
H	Salix	25,327	-	28,100
I	Civil Nuclear Police Authority and Constabulary	1,602	5,190	5,540
I	Coal Authority	53,149	22,423	67,838
I	Oil and Gas Authority	2,490	250	2,590
J	United Kingdom Atomic Energy Authority	12,080	290,800	315,100
K	Nuclear Decommissioning Authority †	281,008	89,618	3,930,378
K	Site Licence Companies	1,354,000	2,351,000	-
S	Low Carbon Contracts Company	7,600,000	-	-
T	Civil Nuclear Police Authority and Constabulary	269	-	-
T	Coal Authority	639,000	-	-
T	Oil and Gas Authority	17	-	-
U	United Kingdom Atomic Energy Authority	1,430	-	-
V	Enrichment Holdings Ltd	-80,000	-	-
W	Nuclear Decommissioning Authority	-11,813,500	-	-
<b>Total</b>		<b>-1,918,536</b>	<b>3,680,874</b>	<b>5,288,120</b>

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

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

This Supplementary Estimate includes £2,600,000,000 resources under *Taking action on climate change and decarbonisation (ALB) net* within Resource Annually Managed Expenditure for the impact of the FReM (Financial Reporting Manual) new adaptation to IFRS 9 to measure financial instruments, with the exception of financial guarantees, at initial recognition at fair value.

A prior period adjustment (PPA) of £71,065,109,000 results from this change in accounting standards however there is no net impact on budgets and the Supply sought in the prior year Estimates was correct at that time. As such, the current year Estimate does not seek voted authority for the PPA.

### 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
A4-DEL	Energy Bills Support Scheme	29,050
C4-DEL	International Energy, and Climate Change: international subscriptions and contributions	9,232
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	22,764
D4-DEL	UK Coal Cohort Concessionary Fuel costs	2,608
H4-DEL	Low Carbon Contracts Company	150

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

Nature of liability	£'000
As at 31 March 2023 the following liabilities fell to be met from the then Department for Business, Energy and Industrial Strategy's Estimate:-	
<b>Statutory Indemnities</b>	
– Indemnities have been given to the UK Atomic Energy Authority to cover certain indemnities provided by the Authority to carriers and British Nuclear Fuels plc against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
– Indemnity has been given to National Grid's liabilities with regards to the interconnector linking the UK and France.	Unquantifiable
– A statutory liability will arise under the Nuclear Installations Act 1965 (as amended by the Nuclear Installations (Liability for Damage) Order 2016) for third-party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
Indemnities have been provided to certain nuclear site companies and the Nuclear Decommissioning Authority in respect of personal injury claims in the event of a nuclear incident.	Unquantifiable
Indemnities have been provided to the Energy Price Guarantee scheme administrators in relation to legal fees in case of a legal action against the administrators.	Unquantifiable
– A contingent liability exists in relation to the possibility of claims for any exposure to ionising radiation arising from the fusion activities of the UK Atomic Energy Authority.	Unquantifiable
<b>Legal costs</b>	
– A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
<b>Indemnities against personal liability</b>	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
– Indemnities have been provided to directors appointed to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited against personal liability following any legal action against the companies, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited in respect of their officers, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by the Secretary of State against personal liability in the event of legal action against the Fund.	Unquantifiable
– 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
– Indemnities have been provided to the MCS Service Company Limited and trustees of the MCS Charitable Foundation for any liability that might arise as a result of actions taken and decisions made for which the Core Department was ultimately responsible prior to transfer to the Company and Charitable Foundation of responsibility for the Microgeneration Certification Scheme (MCS) in April 2018.	Unquantifiable
– An indemnity has been provided to Elexon Limited against third party claims relating to the design and/or implementation of the Contracts for Difference and Capacity Markets settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
<b>Losses or damages under agreements</b>	
– An indemnity has been provided for any losses or damages caused to other parties to the Energy Research Partnership consortium agreement.	Unquantifiable
<b>Environmental clean-up</b>	
– A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources under the Environmental Permitting (England and Wales) Regulations 2016 in the event that a company keeping such sources becomes insolvent.	Unquantifiable
– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.	Unquantifiable
– Core Department – Nuclear Liabilities Fund: The Nuclear Liabilities Fund was established in 1996 to meet certain costs of decommissioning eight nuclear power plants in the UK that have been owned and operated by EDF Energy Nuclear Generation Limited since 2009. A constructive obligation was created in 2002 when the government undertook to underwrite the Fund in respect of these liabilities to the extent that the assets of the Fund might fall short; any surplus generated by the Fund would be paid over to the government once the liabilities have been met. The total undiscounted estimated liability as at 31 March 2023 of £26.5 billion (31 March 2022: £24.7 billion) has a present value of £19.0 billion (31 March 2022: £51.9 billion) which includes an allowance for future inflation. The value of the Fund as at 31 March 2023 is £20.5 billion (31 March 2022: £20.4 billion). It is not possible to quantify the extent to which the government may be obliged to contribute to the fund, nor of any surplus that may arise, given the high level of uncertainty relating to estimation of decommissioning costs and investment returns on fund assets over a future period exceeding 100 years.	Unquantifiable
– 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



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

Nature of liability	£'000
<p>– A contingent liability exists in relation to responsibility that the department inherited from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites.</p>	Unquantifiable
<p>Others</p>	
<p>– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.</p>	Unquantifiable
<p>– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.</p>	Unquantifiable
<p>– The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. Indemnities are provided to the previous Parent Body Organisations (PBOs) of LLWR, Magnox, Sellafield and Dounreay covering the periods of their ownership.</p>	Unquantifiable
<p>– Core Department - Deeds Relating to the Mineworkers' Pension Scheme and British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government guarantees were put in place on 31 October 1994, the day the schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the scheme Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The guarantees ensure that benefits earned by scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If, at any periodic valuation, the assets of the Guaranteed Fund of either scheme were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	Unquantifiable
<p>– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.</p>	Unquantifiable

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

Nature of liability	£'000
– Core Department - Compensation for exclusion from grant scheme: The Core Department may become liable for funding the costs of compensation to certain claimants whose applications to the GB Non-Domestic Renewable Heat Incentive scheme had been rejected, following a court judgment that their applications for accreditation had not been processed in full accordance with scheme regulations.	Unquantifiable
- Core Department - A contingent liability exists in relation to claims for judicial review in relation to the transfer of the business of Bulb Energy Limited (in special administration). British Gas and E.ON have made applications in the Court of Appeal seeking permission to appeal the judgment of the High Court which found in favour of the Department. The financial impact is dependent on the outcome of the case which currently cannot be reliably estimated.	Unquantifiable
- Core Department - Energy Price Guarantee Scheme - The core department has recognised a provision for payments made under the Energy Price Guarantee (EPG) for the period from 1 April 2023 to 30 June 2023. From 1 July 2023, household energy bills fell below the EPG. However, should household energy bills increase above the Energy Price Guarantee price, the core department may need to make payments under the Energy Price Guarantee. The liability has not been estimated due to dependence on ongoing policy decisions.	Unquantifiable
- Core Department - Energy Bill Discount Scheme - The Energy Bill Discount Scheme (EBDS) was announced on 9 January and came into force on the 26 April. The EBDS will provide all eligible businesses and other non-domestic energy customers with a discount on high gas and electricity bills in the period between 1 April 2023 until 31 March 2024, following the end of the EBRS. It will also provide businesses in sectors with particularly high levels of energy use and trade intensity with a higher level of support as they are less able to pass these higher costs on to customers due to international competition. The price reduction will be linked to the wholesale element of a non-domestic customer's gas and electricity bill and Government will reimburse suppliers in accordance with the scheme. The total cost of the scheme cannot be reliably estimated.	Unquantifiable
– Core Department - Wave Hub transfer: The department has indemnified Cornwall Council up to 2028 in respect of the transfer of Wave Hub to a maximum amount of £5 million.	5,000
– Core Department - EBSS Alternative Funding: The core department has made a commitment under the EBSS Alternative Funding. Applications remained open until 31 May 2023, with payments being finalised by 30 June 2023. The total cost of the EBSS Alternative Funding is estimated to be £19 million.	19,000
– Core Department - EPG Alternative Fuel Payment Alternative Fund: The core department has made a commitment under the EPG Alternative Fuel Payment Alternative Fund. Applications remained open until 31 May 2023, with payments being finalised by 31 July 2023. The total cost of the EPG Alternative Fuel Payment Alternative Fund is estimated to be £13 million.	13,000
– Core Department - Non-Domestic Alternative Fuel Payment Scheme: The core department has made a commitment under the Non-Domestic Alternative Fuel Payment Scheme. Applications remained open until 28 April 2023. The total cost of the EBSS Alternative Funding and EPG Alternative Fuel Payment Alternative Fund is estimated to be £1.7 million.	1,700

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

Nature of liability	£'000
<p>– Core Department - EPGPPM: In the Spring Budget on 15 March 2023, the Chancellor announced that the government will align charges for comparable direct debit and Pre-Payment Meter customers, ensuring that customers on Pre-Payment Meters no longer pay a premium for their energy costs. This scheme applies to customers in Great Britain only and runs from 1 July 2023 to 31 March 2024, the end of the Energy Price Guarantee. Looking ahead, the government will ensure the Pre-Payment Meter premium is ended on a permanent basis. Ofgem is reviewing Pre-Payment Meter costs and is considering additional regulatory options, including options for ending the Pre-Payment Meter standing charge premium for readiness to be implemented from April 2024. The estimated cost is £59 million, with a range of £45 million to £99 million, based on Q3 Ofgem price cap projections and the best available evidence on the number of Pre-Payment Meter customers.</p>	59,000
<p>– Coal Authority - Environmental Legal Claims: Under the Environmental Information Regulations 2004 - The Coal Authority is aware of potential legal proceedings in respect of past fees paid for Mining Information. In the eventuality of receiving formal notification to commence legal proceedings, the Coal Authority will strongly defend its position.</p>	Unquantifiable
<p>– Coal Authority - Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities. Where appropriate, provisions are made in the accounts on the basis of information available and in accordance with guidance provided under the FReM and IFRS. The Coal Authority does not expect that the outcome of the above issues will materially affect its financial position.</p>	Unquantifiable
<p>– Coal Authority - Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, a provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise in the future. It is expected that any costs will be covered by future allocations of grant in aid.</p>	Unquantifiable
<p>– Coal Authority - Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside the areas of responsibility of the holders of the licences under Part II of the Coal Industry Act 1994, the Coal Authority is responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to the Coal Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Coal Authority also has an ongoing liability to secure and keep secured the majority of abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. These liabilities have been provided for within the Public Safety and Subsidence provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise. It is expected that any deficit will be covered by future allocations of grant-in-aid.</p>	Unquantifiable
<p>– CNPA - Legal claims: There are a number of potential liabilities in respect of claims from employees. The timing and amounts of any payment are uncertain. These liabilities have not been provided for as the CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefits.</p>	Unquantifiable

**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 - Renewal of an uncapped indemnity in the Sellafield Replacement Sea Line (RSL) Lease: NDA has entered with two landlords, The Crown Estate and Baron Egremont, for the renewal of an uncapped indemnity in the Sellafield Replacement Sea Line (RSL) Lease. A pipeline runs from the Sellafield Nuclear Plant site over foreshore and seabed owned by two separate third party landowners, The Crown Estate (TCE) and Baron Egremont of the Leconfield Estate (Egremont). The Replacement Sea Line (RSL) is a critical asset for the delivery of nuclear safety and the environmental performance of the Sellafield Site. These are long standing liabilities, with the lease arrangement for the unlimited liabilities in place since 1991. This lease pre-dates the formation of NDA in 2004, following the introduction of new guidelines and status of Sellafield as part of central Government (2016) meant such indemnities now require government approval.</p>	Unquantifiable
<p>– Others: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.</p>	Unquantifiable
<p>NDA – AGR Transfer: On 23 June 2021 the NDA, Government and EDF Energy entered into new decommissioning arrangements for seven Advanced Gas-cooled Reactor (AGR) stations in which Government has directed NDA to take on the future ownership of the stations for decommissioning. The work will be undertaken by the NDA subsidiary Magnox Limited. The NDA will recognise the estimated future liability in its financial statements for each of the stations at the respective points at which NDA takes ownership. The completion and timing of the transfer of ownership is currently uncertain and contingent on the fulfilment of a number of conditions by the parties involved. The NDA therefore recognises a contingent liability for the future decommissioning costs of the stations. This has been estimated by the current owner of the stations at £18,515 million (undiscounted) in its most recently published financial statements.</p>	18,515
<p>– The core Department has indemnified Cornwall Council for any liability relating to the European Regional Development Fund (ERDF) that might arise from the transfer of Wave Hub due to (a) any breach of the ERDF Funding Agreements which occurred on or before the transfer date of 31 March 2017 and (b) any action or omission by the core Department or Wave Hub in relation to the ERDF Funding Agreements prior to the transfer which leads to finding of an Irregularity by any competent authority.</p>	18,000
<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**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
C4-DEL	UN Framework Convention on Climate Change	3,000
C4-DEL	International Energy Agency	1,543
D4-DEL	International Atomic Energy Agency	19,434
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,020

# 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	£
<b>Reserve Claims</b>				
(Section B) Increase in gross administration spend for Improve the environment and rural services following Reserve claim for Windsor Framework.	5,080,000			
(Section B) Increase in gross programme spend for Improve the environment and rural services following Reserve claim for Covent Garden Market Authority grant payment.	2,435,000			
(Section B) Increase in gross programme spend for Improve the environment and rural services following Reserve claim for Windsor Framework.	2,100,000			
(Section D) Increase in gross programme spend for Animal and plant health following Reserve claim for Avian Influenza outbreak.	35,000,000			
(Section D) Increase in gross administration spend for Animal and plant health following Reserve claim for Biosecurity, Borders and Trade programme.	11,990,000			
(Section D) Increase in gross programme spend for Animal and plant health following Reserve claim for Biosecurity, Borders and Trade Programme.	10,985,000			
(Section E) Increase in gross programme spend for Marine and fisheries following a Reserve claim for Shared Outcome Fund Coastal Health Livelihoods & Environment.	860,000			
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following a Reserve claim for depreciation budget for Environment Agency.	54,000,000			
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a Reserve claim for depreciation budget for Environment Agency.	163,000,000			

**Budget Cover Transfers**

(Section B) Decrease in gross programme spend for Improve the environment and rural services following Transfer to Foreign, Commonwealth and Development Office for Official Development Assistance funding for the Grain From Ukraine commitment.	-3,000,000
(Section B) Increase in gross programme spend for Improve the environment and rural services following transfer from Department for Levelling Up, Housing and Communities for work on various water projects.	1,795,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to Food Standards Agency for the Windsor Framework agreement.	-1,190,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to Northern Ireland Executive for Department of Agriculture, Environment and Rural Affairs work on the Digital Assistance Scheme.	-993,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to Department for Energy Security and Net Zero for Green Finance.	-564,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to Cabinet Office for Palantir Work.	-370,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to Ministry of Justice for Hare Coursing measures.	-212,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to Ministry of Justice for Packaging Waste Data Reporting Regulations.	-13,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to Ministry of Justice for Plates and Cutlery Environmental Protection.	-10,000
(Section D) Decrease in gross programme spend for Animal and Plant Health following a transfer to HM Revenue and Customs for Single Trade Window.	-500,000
(Section D) Decrease in gross programme spend for Animal and Plant Health following a transfer to Ministry of Justice for animal cruelty sentencing.	-59,000

(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign, Commonwealth and Development Office for the Blue Planet Fund.	2,406,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Department for Business and Trade for Seafood Exports Package.	-160,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Department for Health and Social Care for UK Health Security Agency for Shared Outcome Fund Coastal Health and Livelihoods & Environment.	-120,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Department for Culture, Media and Sport for Natural History Museum for Shared Outcome Fund Coastal Health and Livelihoods & Environment Programme.	-88,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Ministry of Defence for UK Hydrographic Office for Shared Outcome Fund Coastal Health and Livelihoods & Environment.	-81,000
(Section F) Decrease in gross administration spend for Departmental Operating Costs following transfer to Food Standards Agency for PATH-SAFE project.	-94,000
(Section F) Increase in gross programme spend for Departmental Operating Costs following transfer from Cabinet Office for GREAT Campaign.	1,260,000
(Section F) Decrease in gross programme spend for Departmental Operating Costs following transfer to Department for Business and Trade for Osaka Trade Exhibition.	-1,256,000
(Section F) Decrease in gross programme spend for Departmental Operating Costs following transfer to Department for Business and Trade for GREAT Food and Drink marketing activity.	-242,000
(Section F) Increase in gross programme spend for Departmental Operating Costs following transfer from Cabinet Office for National Cyber Programme.	231,000
(Section F) Decrease in gross programme spend for Departmental Operating Costs following transfer to Department for Business and Trade for Iftar Reception to showcase UK food and drink.	-15,000



(Section G) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) following transfer to Department for Energy Security and Net Zero for Nationally Significant Infrastructure Projects for Natural England.	-915,000
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(Section I) Increase in gross programme spend for Marine and fisheries (ALB) (net) following transfer from Foreign, Commonwealth and Development Office for Global Marine and Blue Belt funding for Marine Management Organisation.	3,198,000
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(Section I) Decrease in gross programme spend for Marine and fisheries (ALB) (net) following transfer to Department for Energy Security and Net Zero for Nationally Significant Infrastructure Projects for Marine Management Organisation.	-391,000
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(Section I) Decrease in gross programme spend for Marine and fisheries (ALB) (net) following transfer to Foreign, Commonwealth and Development Office for Global Marine/Blue Belt funding for Marine Management Organisation.	-104,000
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(Section I) Decrease in gross programme spend for Marine and fisheries (ALB) (net) following transfer to Department for Levelling Up, Housing and Communities for Nationally Significant Infrastructure Projects for Marine Management Organisation.	-50,000
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### **Machinery of Government (MoG) Changes**

(Section F) Decrease in gross administration spend for Departmental operating costs following Machinery of Government transfer to Department for Science, Innovation and Technology for Copernicus, as well as the UK Principal role in the Intergovernmental Group on Earth Observation.	-144,000
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(Section F) Decrease in gross programme spend for Departmental operating costs following Machinery of Government transfer to Department for Science, Innovation and Technology for Copernicus, as well as the UK Principal role in the Intergovernmental Group on Earth Observation.	-35,000
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### **Budget Regime Changes**

#### **Transfers between resource and capital**

(Section B) Increase in gross programme spend for Improve the environment and rural services following transfer from capital.	40,000,000
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(Section D) Increase in gross programme spend for Animal and plant health following a transfer from capital.	16,600,000	
(Section F) Increase in gross administration spend for Departmental operating costs following a transfer from capital.	36,000,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following a transfer from capital for Environment Agency.	25,000,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following transfer from Capital for Natural England.	8,200,000	
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a transfer from capital for Environment Agency.	182,000,000	
<b>Transfers between administration and programme</b>		
(Section A) Decrease in gross administration spend for Food and farming following a transfer to gross programme spend.		-15,627,000
(Section A) Increase in gross programme spend for Food and farming following a transfer from gross administration spend.	15,627,000	
(Section B) Increase in gross administration spend for Improve the environment and rural services following a transfer from gross programme spend.	2,568,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to gross administration spend.		-2,577,000
(Section D) Increase in gross administration spend for Animal and plant health following transfer from gross programme spend.	9,000	
(Section E) Decrease in gross administration spend for Marine and fisheries following transfer to gross programme spend.		-500,000
(Section E) Increase in gross programme spend for Marine and fisheries following transfer from gross administration spend.	500,000	
(Section F) Increase in gross administration spend for Departmental operating costs following transfer from gross programme spend.	41,650,000	

(Section F) Decrease in gross programme spend for Departmental operating costs following transfer to gross administration spend.	-41,650,000
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### Cash Management Adjustments

(Section F) Increase in gross administration spend for Departmental Operating Costs following HM Treasury rebate for cash forecasting.	7,000
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### Budget Neutral Changes

(Section A) Decrease in gross administration spend for Food and farming following reallocation of budgets.	-7,354,000
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(Section A) Increase in gross programme spend for Food and farming following reallocation of budgets.	9,829,000
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(Section A) Increase in gross programme spend for Food and farming following a transfer from Natural England.	2,500,000
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(Section A) Increase in gross programme spend for Food and farming following a transfer from Environment Agency.	1,310,000
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(Section B) Decrease in gross administration spend for Improve the environment and rural services following transfer to Environment Agency.	-6,479,000
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(Section B) Decrease in gross administration spend for Improve the environment and rural services following reallocation of budgets.	-2,872,000
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(Section B) Decrease in gross administration spend for Improve the environment and rural services following transfer to Office for Environmental Protection.	-1,250,000
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(Section B) Decrease in gross administration spend for Improve the environment and rural services following transfer to Joint Nature Conservation Committee.	-196,000
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(Section B) Increase in gross programme spend for Improve the environment and rural services following reallocation of budgets.	6,307,000
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(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to the Joint Nature Conservation Committee.	-2,486,000
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(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to Natural England.		-1,939,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to the Marine Management Organisation.		-1,221,000
(Section B) Increase in gross programme spend for Improve the environment and rural services following transfer from Environment Agency.	983,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following transfer to the Royal Botanic Gardens, Kew.		-199,000
(Section D) Increase in gross administration spend for Animal and plant health following reallocation of budgets.	35,000	
(Section D) Decrease in gross programme spend for Animal and plant health following reallocation of budgets.		-855,000
(Section E) Decrease in gross administration spend for Marine and fisheries following reallocation of budgets.		-1,025,000
(Section E) Increase in gross programme spend for Marine and fisheries following reallocation of budgets.	9,973,000	
(Section E) Decrease in gross programme spend for Marine and fisheries following transfer to Marine Management Organisation.		-400,000
(Section F) Increase in gross administration spend for Departmental operating costs following reallocation of budgets.	11,216,000	
(Section F) Decrease in gross administration spend for Departmental operating costs following transfer to Environment Agency.		-6,784,000
(Section F) Decrease in gross administration spend for Departmental Operating Costs following transfer to Marine Management Organisation.		-1,760,000
(Section F) Decrease in gross administration spend for Departmental Operating Costs following transfer to Royal Botanic Gardens, Kew.		-1,110,000
(Section F) Decrease in gross administration spend for Departmental Operating Costs following transfer to Joint Nature Conservation Committee.		-940,000

(Section F) Decrease in gross administration spend for Departmental Operating Costs following transfer to Office for Environmental Protection.	-121,000
(Section F) Decrease in gross programme spend for Departmental operating costs following reallocation of budgets.	-25,254,000
(Section F) Decrease in gross programme spend for Departmental Operating Costs following transfer to Environment Agency.	-4,236,000
(Section F) Decrease in gross programme spend for Departmental Operating Costs following transfer to Natural England.	-1,040,000
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Environment Agency.	9,871,000
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Office for Environmental Protection.	1,371,000
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Joint Nature Conservation Committee.	1,136,000
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Royal Botanic Gardens, Kew.	1,110,000
(Section G) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency.	-3,057,000
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Joint Nature Conservation Committee.	2,486,000
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Natural England.	479,000
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Royal Botanic Gardens, Kew.	199,000
(Section H) Increase in gross administration spend for Protect the country from floods (ALB) (net) for Environment Agency.	3,392,000
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency.	5,000,000

(Section I) Increase in gross administration spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.	1,760,000		
(Section I) Increase in gross programme spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.	1,621,000		
<b>Changes in expenditure offset by income</b>			
(Section A) Increase in gross programme spend for Food and farming offset by an increase in programme income for Rural Payments Agency.	12,000,000	-12,000,000	
(Section B) Increase in gross administration spend for Improve the environment and rural services offset by increase in administration income.	1,386,000	-1,386,000	
<b>Total change in Resource DEL (voted)</b>	<b>746,465,000</b>	<b>-154,924,000</b>	<b>591,541,000</b>

**AME Expenditure Changes**

(Section J) Decrease in gross programme spend for Food and farming following a reduction in the Common Agricultural Policy Disallowance provision.		-86,080,000	
(Section J) Decrease in gross programme spend for Food and farming following a reduction to Basic Payment Scheme provision.		-76,000,000	
(Section J) Increase in gross programme spend for Food and farming for Common Agricultural Policy Disallowance provision utilisation.	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.		-94,000,000	
(Section N) Decrease in gross programme spend for Departmental operating costs following transfer of responsibility for Copernicus, as well as the UK Principal role in the Intergovernmental Group on Earth Observation, to the Department for Science, Innovation and Technology.		-662,000,000	
(Section N) Decrease in gross programme spend for Departmental operating costs due to a change to centrally held provisions.		-50,000,000	
(Section N) Decrease in gross programme spend for Departmental operating costs for Foot and Mouth Disease Burial Sites Provision following a change in discount rate.		-42,000,000	

(Section N) Increase in gross programme spend for Departmental operating costs for a potential provision for Managed Service Providers.	15,000,000		
(Section P) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency open pension fund.	26,000,000		
(Section P) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency Closed Pension Fund.		-24,500,000	
(Section P) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for the non-cash element of the finance charge for the Reservoir Operating Agreement for Environment Agency.	15,000,000		
(Section P) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency open pension fund provision utilisation.		-5,000,000	
(Section Q) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency open pension fund.	31,000,000		
(Section Q) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency open pension fund provision utilisation.		-10,000,000	
<b>Budget Neutral Changes</b>			
(Section N) Increase in gross programme spend for Departmental operating costs following a transfer from Flood Re.	35,000		
(Section Q) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Flood Re.		-35,000	
<b>Total change in Resource AME (voted)</b>	<b>132,035,000</b>	<b>-1,049,615,000</b>	<b>-917,580,000</b>

**Budget Exchange (BX)**

(Section A) Decrease in gross capital spend for Food and farming following a Budget Exchange transfer to 2024/25 for the Future Farming and Countryside programme.		-47,900,000	
(Section D) Decrease in gross capital spend for Animal and plant health following a Budget Exchange transfer to 2024/25 for the Biosecurity, Borders and Trade programme.		-33,210,000	

(Section D) Decrease in gross capital spend for Animal and plant health following a Budget Exchange transfer to 2024/25 for Science Capability in Animal Health programme at Weybridge. -16,200,000

(Section F) Decrease in gross capital spend for Departmental operating costs following a Budget Exchange transfer to 2024/25 for Science Capability in Animal Health programme and Critical Works at Weybridge. -8,000,000

### Reserve Claims

(Section E) Increase in gross capital spend for Marine and fisheries following a Reserve claim Shared Outcome Fund Coastal Health Livelihoods & Environment. 110,000

### Budget Cover Transfers (BCTs)

(Section A) Decrease in gross capital spend for Food and farming following transfer to Department for Science, Innovation and Technology for randomised control trials of interventions in the food system programme. -220,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following transfer to Department for Levelling Up, Housing and Communities for Rural England Prosperity Fund. -33,206,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Department for Energy Security and Net Zero for Official Development Assistance Initiative for Sustainable Forest Landscapes project. -27,013,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following transfer to Northern Ireland Executive for Department for Agriculture, Environment and Rural Affairs for Agri-Food and Biosciences Institute. -2,529,000

(Section B) Increase in gross capital spend for Improve the environment and rural services following transfer from Department for Levelling Up, Housing and Communities for water saving in Cambridge. 1,300,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following transfer to Northern Ireland Executive for Department for Agriculture, Environment and Rural Affairs work on the Digital Assistance Scheme. -921,000



(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Foreign Commonwealth and Development Office for Official Development Assistance on Sustainable Manufacturing and Environmental Pollution Programme.	-338,000
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(Section B) Increase in gross capital spend for Improve the environment and rural services following transfer from Department for Energy Security and Net Zero for Timber in Construction research study.	75,000
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(Section E) Increase in gross capital spend for Marine and fisheries following transfer from Department of Science, Innovation and Technology to Centre for Environment, Fisheries and Aquaculture Science for bridging the gap between coral trade and coral restoration in Indonesia and Malaysia.	98,000
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(Section E) Increase in gross capital spend for Marine and fisheries following transfer from Department of Science, Innovation and Technology to Centre for Environment, Fisheries and Aquaculture Science for mitigating diseases in animal and shrimp farming project.	30,000
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(Section F) Decrease in gross capital spend for Departmental operating costs following transfer to Department for Science, Innovation and Technology for Artificial Intelligence Taskforce.	-2,000,000
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(Section F) Decrease in gross capital spend for Departmental Operating Costs following transfer to Cabinet Office for Defra's ROSA Investment Contribution.	-216,000
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(Section F) Decrease in gross capital spend for Departmental operating costs following transfer to Department for Science, Innovation and Technology for support of Position Navigation and Timing System.	-80,000
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### **Machinery of Government (MoG) Changes**

(Section F) Decrease in gross capital spend for Departmental operating costs following Machinery of Government transfer to Department for Science, Innovation and Technology for Copernicus, as well as the UK Principal role in the Intergovernmental Group on Earth Observation.	-116,203,000
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**Budget Regime Changes****Budget Surrenders**

(Section B) Decrease in gross capital spend for Improve the environment and rural services following return of budget in relation to Green Finance. -2,940,000

(Section F) Decrease in gross capital spend for Departmental operating costs following return of budget in relation to Science Research and Development. -5,000,000

(Section G) Decrease in gross capital spend for Improve the environment and rural services (ALB) (net) following return of budget in relation to Digital programmes at Environment Agency. -8,300,000

(Section H) Decrease in gross capital spend for Protect the country from floods (ALB) (net) following return of budget in relation to Floods and Coastal Risk Management at Environment Agency. -100,000,000

**Transfers between capital and resource**

(Section D) Decrease in gross capital spend for Animal and plant health following transfer to resource. -25,800,000

(Section D) Decrease in gross capital spend for Animal and plant health following transfer to resource. -16,600,000

(Section F) Decrease in gross capital spend for Departmental operating costs following transfer to resource. -36,000,000

(Section F) Decrease in gross capital spend for Departmental operating costs following transfer to resource. -11,000,000

(Section G) Decrease in gross capital spend for Improve the environment and rural services (ALB) (net) following transfer to resource for Environment Agency. -28,200,000

(Section G) Decrease in gross capital spend Improve the environment and rural services (ALB) (net) following transfer to resource for Natural England. -8,200,000

(Section H) Decrease in gross capital spend for Protect the country from floods (ALB) (net) following transfer to resource for Environment Agency. -182,000,000

**Budget Neutral Changes**

(Section A) Decrease in gross capital spend for Food and farming following reallocation of budgets. -12,252,000

(Section A) Increase in gross capital spend for Food and farming following transfer to Natural England.	3,350,000	
(Section B) Increase in gross capital spend for Improve the environment and rural services following a reallocation of budgets.	15,652,000	
(Section B) Increase in gross capital spend for Improve the environment and rural services following transfer from Natural England.	2,752,000	
(Section B) Decrease in gross capital spend for Improve the environment and rural services following transfer to Joint Nature Conservation Committee.		-2,726,000
(Section B) Increase in gross capital spend for Improve the environment and rural services following transfer to Environment Agency.	1,949,000	
(Section B) Decrease in gross capital spend for Improve the environment and rural services following transfer to Royal Botanic Gardens, Kew.		-1,686,000
(Section D) Increase in gross capital spend for Animal and plant health following a reallocation of budgets.	32,601,000	
(Section E) Increase in gross capital spend for Marine and fisheries following a reallocation of budgets.	22,936,000	
(Section E) Decrease in gross capital spend for Marine and fisheries following transfers to Natural England.		-2,523,000
(Section E) Decrease in gross capital spend for Marine and fisheries following transfers to Joint Nature Conservation Committee.		-2,486,000
(Section E) Decrease in gross capital spend for Marine and fisheries following transfers to Environment Agency.		-1,715,000
(Section E) Decrease in gross capital spend for Marine and fisheries following transfers to Marine Management Organisation.		-1,464,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a reallocation of budgets.		-58,937,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Environment Agency.		-29,069,000

(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Natural England.		-13,375,000	
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.		-12,836,000	
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Joint Nature Conservation Committee.		-1,047,000	
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Office for Environmental Protection.		-132,000	
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Environment Agency.	26,833,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Royal Botanic Gardens, Kew.	14,522,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Natural England.	9,796,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Joint Nature Conservation Committee.	6,259,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Office for Environmental Protection.	132,000		
(Section H) Increase in gross capital spend for Protect the country from floods (ALB) (net) for Environment Agency.	2,002,000		
(Section I) Increase in gross capital spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.	1,464,000		
<b>Total change in Capital DEL (voted)</b>	<b>141,861,000</b>	<b>-852,324,000</b>	<b>-710,463,000</b>

### AME Expenditure Changes

(Section N) Decrease in gross capital spend for Departmental operating costs following transfer of responsibility for Copernicus, as well as the UK Principal role in the Intergovernmental Group on Earth Observation, to the Department for Science, Innovation and Technology.		-59,000,000	
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(Section N) Decrease in gross capital spend for Departmental operating costs in relation to IFRS16.		-20,000,000	
<b>Budget Neutral Changes</b>			
(Section N) Decrease in gross capital spend for Departmental operating costs following a transfer to Environment Agency.		-3,606,000	
(Section P) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Environment Agency.	1,803,000		
(Section Q) Increase in gross capital spend for Protect the country from floods (ALB) (net) for Environment Agency.	1,803,000		
<b>Total change in Capital AME (voted)</b>	<b>3,606,000</b>	<b>-82,606,000</b>	<b>-79,000,000</b>
<b>Changes in expenditure offset by income</b>			
(Section S) Increase in gross non-budget spend for Food and farming offset by increase in non-budget income for Food and farming.	13,391,000	-13,391,000	
<b>Other Changes</b>			
Prior Period Adjustments.	200,000,000		
<b>Total change in non-budget</b>	<b>213,391,000</b>	<b>-13,391,000</b>	<b>200,000,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors.		-573,210,000	
<b>Total change in Net Cash Requirement</b>		<b>-573,210,000</b>	<b>-573,210,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total
			£
<b>Departmental Expenditure Limit</b>			
Resource †	591,541,000	-	591,541,000
Capital	-710,463,000	-	-710,463,000
<b>Annually Managed Expenditure</b>			
Resource †	-917,580,000	-	-917,580,000
Capital †	-79,000,000	-	-79,000,000
<b>Total Net Budget</b>			
Resource	-326,039,000	-	-326,039,000
Capital	-789,463,000	-	-789,463,000
<b>Non-Budget Expenditure</b>	<b>200,000,000</b>		
<b>Net Cash Requirement †</b>	<b>-573,210,000</b>		

Supplementary amounts required in the year ending 31 March 2024 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 byproducts, and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

Flood risk management and development implications, land drainage and sewerage. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, justifying authority for new nuclear power, pollution emergency response services, emergency response/contingency services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

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

Costs associated with ongoing repatriation of functions and funds following exit from the EU and ongoing responses to the Covid-19 pandemic. Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; international policy-making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements. Voted loans in relation to National Museums.

Income arising from:

Devolved administrations, overseas Governments and European Commission; delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; regulatory income; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grant; waste disposal; recovery of costs incurred for Covid-19 waste water testing; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; income from sale of electricity generated on Defra group sites; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

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

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

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

Payments to devolved administrations.

\* Prior period adjustments.

Income arising from:

Funding contributions to support delivery bodies.

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

† The responsibility for Copernicus as well as the UK Principal role in the Intergovernmental Group on Earth Observation was transferred to Department for Science, Innovation and Technology on 1 July 2023. 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 decreased by £179,000, (b) Departmental Expenditure Limit - Capital is decreased by £116,203,000 (c), Annually Managed Expenditure – Resource is decreased by £662,000,000, (d) Annually Managed Expenditure – Capital is decreased by £59,000,000 and (e) the net cash requirement is decreased by £116,382,000.





**PART II: CHANGES PROPOSED**

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	2	Admin	Prog	4			
	1			3	4		7	8	9
<b>Non-Budget Expenditure (NBE)</b>									
Voted expenditure									
T Prior period adjustments	-	-	-	-	200,000	-	-	-	-
<b>Total voted NBE</b>	-	-	-	-	200,000	-	-	-	-
<b>Total NBE</b>					200,000				
<b>Voted expenditure</b>				80,939	-206,978			-789,463	
Non-voted expenditure				-	-			-	
<b>Total for Estimate</b>				80,939	-206,978			-789,463	

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	7,991,237	-573,210	7,418,027

**PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION**

	£'000													
	Resources						Revised Plans				Capital			
	Administration			Programme			Total		Gross		Income		Net	
	1	2	3	4	5	6	7	8	9	10				
<b>Departmental Expenditure Limit (DEL)</b>														
<b>Voted expenditure</b>														
A Food and farming	98,344	-	98,344	1,866,692	-20,371	1,846,321	1,944,665	365,303	-3,400		361,903			
B Improve the environment and rural services	133,661	-3,278	130,383	678,703	-25,433	653,270	783,653	591,546	-		591,546			
C Protect the country from floods	2,531	-	2,531	-	-	-	2,531	500	-		500			
D Animal and plant health	110,701	-	110,701	445,637	-104,666	340,971	451,672	176,319	-		176,319			
E Marine and fisheries	27,450	-	27,450	112,135	-22,961	89,174	116,624	60,169	-		60,169			
F Departmental operating costs	552,984	-1,790	551,194	276,155	-41,003	235,152	786,346	125,566	-		125,566			
G Improve the environment and rural services (ALB)	102,032	-	102,032	350,738	-	350,738	452,770	191,624	-		191,624			
H Protect the country from floods (ALB) (net)	56,970	-	56,970	747,389	-	747,389	804,359	602,550	-		602,550			
I Marine and fisheries (ALB) (net)	5,318	-	5,318	33,673	-	33,673	38,991	2,469	-		2,469			
<b>Total voted DEL</b>	<b>1,089,991</b>	<b>-5,068</b>	<b>1,084,923</b>	<b>4,511,122</b>	<b>-214,434</b>	<b>4,296,688</b>	<b>5,381,611</b>	<b>2,116,046</b>	<b>-3,400</b>		<b>2,112,646</b>			
<b>Total DEL</b>	<b>1,089,991</b>	<b>-5,068</b>	<b>1,084,923</b>	<b>4,511,122</b>	<b>-214,434</b>	<b>4,296,688</b>	<b>5,381,611</b>	<b>2,116,046</b>	<b>-3,400</b>		<b>2,112,646</b>			
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
J Food and farming	-	-	-	1,635,801	-	1,635,801	1,635,801	-	-		-			
K Improve the environment and rural services	-	-	-	-94,215	-	-94,215	-94,215	-	-		-			
L Animal and plant health	-	-	-	3	-	3	3	-	-		-			
M Marine and fisheries	-	-	-	6	-	6	6	-	-		-			
N Departmental operating costs	-	-	-	-27,627	-	-27,627	-27,627	11,394	-		11,394			
O Food and farming (ALB) (net)	-	-	-	5,535	-	5,535	5,535	14,359	-		14,359			
P Improve the environment and rural services (ALB)	-	-	-	50,824	-	50,824	50,824	1,803	-		1,803			
Q Protect the country from floods (ALB) (net)	-	-	-	177,113	-	177,113	177,113	3,721	-		3,721			
R Marine and fisheries (ALB) (net)	-	-	-	65	-	65	65	78	-		78			
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,747,505</b>	<b>-</b>	<b>1,747,505</b>	<b>1,747,505</b>	<b>31,355</b>	<b>-</b>		<b>31,355</b>			
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,747,505</b>	<b>-</b>	<b>1,747,505</b>	<b>1,747,505</b>	<b>31,355</b>	<b>-</b>		<b>31,355</b>			

**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	
<b>Non-Budget Expenditure (NBE)</b>										
Voted expenditure										
S Food and farming	-	-	-	104,201	-94,201	10,000				
T Prior period adjustments	-	-	-	200,000	-	200,000				
<b>Total voted NBE</b>	-	-	-	<b>304,201</b>	<b>-94,201</b>	<b>210,000</b>				
<b>Total NBE</b>	-	-	-	<b>304,201</b>	<b>-94,201</b>	<b>210,000</b>				
<b>Voted expenditure</b>	<b>1,089,991</b>	<b>-5,068</b>	<b>1,084,923</b>	<b>6,562,828</b>	<b>-308,635</b>	<b>6,254,193</b>	<b>7,339,116</b>	<b>2,147,401</b>	<b>-3,400</b>	<b>2,144,001</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	<b>1,089,991</b>	<b>-5,068</b>	<b>1,084,923</b>	<b>6,562,828</b>	<b>-308,635</b>	<b>6,254,193</b>	<b>7,339,116</b>	<b>2,147,401</b>	<b>-3,400</b>	<b>2,144,001</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,465,155</b>	<b>-126,039</b>	<b>7,339,116</b>
<b>Net Capital Requirement</b>	<b>2,933,464</b>	<b>-789,463</b>	<b>2,144,001</b>
<b>Accruals to cash adjustments</b>	<b>-2,407,382</b>	<b>342,292</b>	<b>-2,065,090</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,125,912	-220,349	-2,346,261
Add cash grant-in-aid	1,968,328	114,576	2,082,904
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-204,397	6,414	-197,983
New provisions and adjustments to previous provisions	-2,576,989	1,018,651	-1,558,338
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-200,000	-200,000
Other non-cash items	-19,372	-	-19,372
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	500,000	-332,000	168,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	50,960	-45,000	5,960
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,991,237</b>	<b>-573,210</b>	<b>7,418,027</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	1,081,994
<i>Less:</i>	
Administration DEL Income	-5,068
<b>Net Administration Costs</b>	<b>1,076,926</b>
Gross Programme Costs	8,133,805
<i>Less:</i>	
Programme DEL Income	-217,834
Programme AME Income	-
Non-budget income	-118,072
<b>Net Programme Costs</b>	<b>7,797,899</b>
<b>Total Net Operating Costs</b>	<b>8,874,825</b>
<i>Of which:</i>	
Resource DEL	5,271,646
Capital DEL	1,749,980
Resource AME	1,857,470
Capital AME	9,600
Non-budget	-13,871
<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	-1,759,580
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	23,871
Other adjustments	-10,000
<b>Total Resource Budget</b>	<b>7,129,116</b>
<i>Of which:</i>	
Resource DEL	5,381,611
Resource AME	1,747,505
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	200,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
<b>Total Resource (Estimate)</b>	<b>7,339,116</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
B Improve the environment and rural services	
Sales of Goods and Services	-3,278
F Departmental operating costs	
Other Income	-1,790
<b>Total Sales of Goods and Services</b>	<b>-3,278</b>
<b>Total Other Income</b>	<b>-1,790</b>
<b>Total Administration</b>	<b>-5,068</b>
<b>Programme</b>	
A Food and farming	
Sales of Goods and Services	-2,490
Other Grants	-17,881
B Improve the environment and rural services	
Sales of Goods and Services	-25,433
D Animal and plant health	
Sales of Goods and Services	-104,666
E Marine and fisheries	
Sales of Goods and Services	-22,961
F Departmental operating costs	
Sales of Goods and Services	-41,003
<b>Total Sales of Goods and Services</b>	<b>-196,553</b>
<b>Total Other Grants</b>	<b>-17,881</b>
<b>Total Programme</b>	<b>-214,434</b>
<b>Total Voted Resource DEL</b>	<b>-219,502</b>
<b>Total Voted Resource Income</b>	<b>-219,502</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A Food and farming	
Other Grants	-3,400
<b>Total Other Grants</b>	<b>-3,400</b>
<b>Total Programme</b>	<b>-3,400</b>
<b>Total Voted Capital DEL</b>	<b>-3,400</b>
<b>Total Voted Capital Income</b>	<b>-3,400</b>

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

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

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-23,871	-23,871	-23,871	-23,871
<b>Total</b>	-	-	<b>-23,871</b>	<b>-23,871</b>	<b>-23,871</b>	<b>-23,871</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-budget</b>						
Thames Tideway Tunnel	-	-	-579	-579	-579	-579
District Level Licensing	-	-	-6,637	-6,637	-6,637	-6,637
Nutrient Mitigation Scheme	-	-	-3,701	-3,701	-3,701	-3,701
Biodiversity Net Gain	-	-	-12,954	-12,954	-12,954	-12,954
<b>Total</b>	-	-	<b>-23,871</b>	<b>-23,871</b>	<b>-23,871</b>	<b>-23,871</b>

**PART III: NOTE D - Explanation of Accounting Officer responsibilities**

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Tamara Finkelstein

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

**Executive Agency Accounting Officers:**

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

**ALB Accounting Officers:**

Ken Boyns	Agriculture & Horticulture Development Board
Dr Mike Keil	Consumer Council for Water
Philip Duffy	Environment Agency
Andy Bord	Flood Re
Dr Gemma Harper OBE	Joint Nature Conservation Committee
Michelle Willis (acting CEO)	Marine Management Organisation
John Everitt OBE	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	7,085	-	7,060
G	Environment Agency	224,702	46,399	228,500
G	Royal Botanic Gardens, Kew	27,591	32,269	58,533
G	Joint Nature Conservation Committee	13,499	6,259	20,800
G	Natural England	167,629	103,020	283,000
G	National Forest Company	2,509	2,445	4,874
G	Office for Environmental Protection	9,755	1,232	10,664
H	Environment Agency	804,359	602,550	1,398,986
I	Marine Management Organisation	38,991	2,469	70,487
O	Agriculture & Horticulture Development Board	5,535	14,359	-
P	Environment Agency	50,795	1,803	-
P	Natural England	29	-	-
Q	Environment Agency	77,113	1,803	-
Q	Flood Re	100,000	1,918	-
R	Sea Fish Industry Authority	65	78	-
<b>Total</b>		<b>1,529,657</b>	<b>816,604</b>	<b>2,082,904</b>

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

As part of the 2023-24 Annual Report and Accounts (ARA) preparation process a number of changes will be required to the Outturn figures for prior years. These prior period adjustments are voted in the Estimate, as they are due to a reclassification from Capital DEL to Resource DEL following a review of legacy asset balances. The exact value has not yet been fully confirmed, but the current estimated value is £200m.

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

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

<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A to F - DEL	Payments for Committees and Tribunals	58
B, F - DEL	Grain Verification Scheme	760

**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.

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

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

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

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

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

Defra group pays the portal provider an admin charge for all 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 is £20.9 million.	10,400
Small potential liabilities against the Defra group.	1,900
Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.	Unquantifiable
Potential liability under Authorised Guarantee Agreements. The contingent liability covers the potential costs associated with Defra guaranteeing the performance of incoming tenants, where Defra was the outgoing tenant for pre-1995 leases.	Unquantifiable
The department is currently involved in a number of ongoing legal cases.	Unquantifiable
Regarding the cyber incident at Capita which impacted the Environment Agency Pension Fund (EAPF), at the time of writing there is significant uncertainty on the extent of both obligation and value based on the behaviour of regulators and potential claimants and as such no contingent liability could be reliably measured.	Unquantifiable
EA have a potential liability in respect of damage to an existing weir when EA works took place nearby. The claimants have indicated their claim would be in the region of £3 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.	Unquantifiable
EA have a further potential liability relating to commercial matters. EA assesses the likelihood of these leading to cash outflow beyond the operation of the contracts themselves as possible rather than probable, and in any case does not recognise provisions on these matters on the basis that no reliable basis for assessment is available.	Unquantifiable

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

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

**PART III: NOTE M - REPLACEMENT FOR TRUST STATEMENT**

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

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





## 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
<b>Budget Cover Transfers</b>			
Budget Cover Transfer from the Department for Energy Security and Net Zero for Industrial Injuries Compensation schemes.	8,066,000		
Budget Cover Transfer from the Cabinet Office for the GREAT Domestic campaign.	5,880,000		
Budget Cover Transfer from the Foreign, Commonwealth and Development Office for the Osaka World Expo.	3,360,000		
Budget Cover Transfer from the Cabinet Office for the GREAT International campaign.	2,540,000		
Budget Cover Transfer from the Department for Transport for the Osaka World Expo.	2,295,000		
Budget Cover Transfer from the Department for Culture, Media and Sport for the Osaka World Expo.	1,894,000		
Budget Cover Transfer from the Foreign, Commonwealth and Development Office for the Contributions from OGDs to deliver trade sanctions.	1,709,000		
Budget Cover Transfer from the Department for Science, Innovation and Technology for the Contribution for the Matrix programme.	1,600,000		
Budget Cover Transfer from the Cabinet Office for the Osaka World Expo.	1,575,000		
Budget Cover Transfer from the Department for Environment, Food and Rural Affairs for the Osaka World Expo.	1,256,000		
Budget Cover Transfer from the Department of Energy Security and Net Zero for the Osaka World Expo.	1,256,000		
Budget Cover Transfer from the Department for Science, Innovation and Technology for the Osaka World Expo.	1,256,000		

Budget Cover Transfer from the Foreign, Commonwealth and Development Office for the Platform Charges.	883,000	
Budget Cover Transfer from the Department for Culture, Media and Sport for the Music Export Growth Scheme.	800,000	
Budget Cover Transfer from the Foreign, Commonwealth and Development Office for the OfGEM partnering across Africa.	250,000	
Budget Cover Transfer from the Department for Transport for the World Road Congress 2023.	242,784	
Budget Cover Transfer from the Department for Environment, Food and Rural Affairs to deliver 'Food is GREAT' work in Beijing.	241,648	
Budget Cover Transfer from the Foreign, Commonwealth and Development Office for the UK Integrated Security Fund.	215,000	
Budget Cover Transfer from the Department for Environment, Food and Rural Affairs for the Seafood Export Support Fund.	160,000	
Budget Cover Transfer from the Foreign, Commonwealth and Development Office to fund sanctions and anti-money laundering deliverables.	141,024	
Budget Cover Transfer from the Security and Intelligence Agencies for the National Cyber Programme.	90,000	
Budget Cover Transfer from the Security and Intelligence Agencies for the transfer in of Cyber Hub staff.	67,591	
Budget Cover Transfer from the Department for Science, Innovation and Technology for the legal expenditure incurred on Investment disputes.	62,050	
Budget Cover Transfer from the Security and Intelligence Agencies for the Consumer and Competition Policy.	58,000	
Budget Cover Transfer from the Department for Environment, Food and Rural Affairs for GREAT activity.	15,000	
Budget Cover Transfer out to the Department for Science, Innovation and Technology for analysis roles.		-2,084,646

Budget Cover Transfer out to the Foreign, Commonwealth and Development Office for trade policy officer costs.	-1,600,000
Budget Cover Transfer out to the Department for Science, Innovation and Technology for the Regulators Pioneer Fund.	-1,549,000
Budget Cover Transfer out to the Office for National Statistics for the contribution to the Data Science Campus.	-1,000,000
Budget Cover Transfer out to the Department of Energy Security and Net Zero for the Trade, Co-operation and the Union Secondments team.	-1,000,000
	-281,000
Budget cover transfer out to the Department of Energy Security and Net Zero for the transfer of Extractive Industries Transparency Initiative responsibilities.	
Budget Cover Transfer out to the Department for Levelling Up for the HM Land Registry Sponsorship.	-207,000
Budget Cover Transfer out to the Foreign, Commonwealth and Development Office for the Trade Faculty Contribution.	-192,461
Budget Cover Transfer out to the Wales Office to fund the secretariat for the Port Talbot Transition Board.	-169,000
Budget Cover Transfer out to the Foreign, Commonwealth and Development Office for the Funding for trade development roles.	-119,749
Budget Cover Transfer out to the Cabinet Office for an additional Special Advisor.	-117,000
Budget Cover Transfer out to the Foreign, Commonwealth and Development Office for additional staff costs.	-51,756
Budget Cover Transfer out to the Department for Transport for joint airports research.	-50,000
Budget Cover Transfer out to the Cabinet Office for a contribution to Civil Service live.	-12,485
Budget Cover Transfer out to the Cabinet Office for the public appointments digital service.	-10,000
<b>Budget Exchange</b>	
Alignment of funding received for the Osaka World Expo to the current delivery plan.	-8,500,000

<b>Budget Neutral Changes</b>			
RDEL Admin from Prog switch (non-ringfenced).	84,000,000		
RDEL Admin from Prog switch (ringfenced).	9,000,000		
RDEL Prog to Admin switch (non-ringfenced).		-84,000,000	
RDEL Prog to Admin switch (ringfenced).		-9,000,000	
Surrender of unspent Economic Crime Levy funding.		-1,547,000	
<b>Reserve Claims</b>			
Reserve Claim for funding for the Post Office.	338,346,000		
Reserve Claim for the additional transition costs to establish DBT's corporate infrastructure.	3,100,000		
Reserve Claim for the Delivery of the Northern Ireland Trade & Investment Summit 2023.	1,729,000		
Reserve Claim for the expansion of the Music Export Growth Scheme.	550,000		
Reserve Claim for the Evaluation and Pilot Fund - Supporting parents on parental leave to return to the workforce.	455,000		
<b>Total change in Resource DEL (voted)</b>	<b>473,093,097</b>	<b>-111,491,097</b>	<b>361,602,000</b>
<b>AME Expenditure Changes</b>			
AME for an increase in the value of provisions relating to the Post Office.	752,355,000		
AME for British Business Bank fair value movements.	62,216,000		
AME for the Industrial Injuries Compensation scheme provision.	26,000,000		
AME for a deficit in Insolvency Service fee income.	12,800,000		
<b>Total change in Resource AME (voted)</b>	<b>853,371,000</b>		<b>853,371,000</b>
<b>AME Expenditure Changes</b>			
AME for Redundancy Payments made by the Insolvency Service.	32,000,000		
<b>Total change in Resource AME (non voted)</b>	<b>32,000,000</b>		<b>32,000,000</b>
<b>Budget Cover Transfers</b>			
Budget Cover Transfer from the Department for Science, Innovation and Technology for the British Business Bank.	1,000,000		
Budget Cover Transfer from the Foreign, Commonwealth and Development Office to deliver trade sanctions.	861,000		

Budget Cover Transfer from the Department for Science, Innovation and Technology for the Ukraine Tech Bridge.	100,000		
Budget Cover Transfer from the Department for Science, Innovation and Technology for the Global Supply Chain Intelligence Pilot.	50,000		
Budget Cover Transfer out to the Cabinet Office for the contribution to the ROSA digital platform.		-501,000	
Budget Cover Transfer out to the Department for Science, Innovation and Technology to test a number of hydrogen facilities across the UK.		-331,000	
Budget Cover Transfer out to the Department for Science, Innovation and Technology for the Regulators Pioneer Fund.		-300,000	
<b>Other Changes</b>			
Surrender of unspent ringfenced funding relating for the Global Supply Chain Intelligence Pilot.		-420,000	
<b>Reserve Claims</b>			
Reserve Claim for funding for the British Business Bank.	342,687,000		
<b>Total change in Capital DEL (voted)</b>	<b>344,698,000</b>	<b>-1,552,000</b>	<b>343,146,000</b>
<b>Other Changes</b>			
Surrender of the unspent funding released through a reduction in the British Business Bank's Expected Credit Loss provision.		-1,800,000,000	
<b>Total change in Capital AME (voted)</b>		<b>-1,800,000,000</b>	<b>-1,800,000,000</b>
Increase in net cash requirement	6,097,123,000		
<b>Total change in Net Cash Requirement</b>	<b>6,097,123,000</b>		<b>6,097,123,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource † † †	361,602,000	-	361,602,000	
Capital † † †	343,146,000	-	343,146,000	
<b>Annually Managed Expenditure</b>				
Resource	853,371,000	32,000,000	885,371,000	
Capital	-1,800,000,000	-	-1,800,000,000	
<b>Total Net Budget</b>				
Resource	1,214,973,000	32,000,000	1,246,973,000	
Capital	-1,456,854,000	-	-1,456,854,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement † † † † † †</b>	<b>6,097,123,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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, 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 UK trade disputes and UK's present and future relationship with the World Trade Organization (WTO).

Administration of the Department for Business and Trade, 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 compensation to Group Litigation Order (GLO) claimants who have suffered detriment arising from the errors in the Post Office Horizon IT system or the other matters identified in the relevant High 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 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 United Kingdom 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 EU regulatory requirements and recovery of expenditure through cost sharing arrangements.

Expenditure arising from the UK's departure from the European Union. 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.

\* Contributions to any and all international-focused events.

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.

**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; interest on loans and loan repayments from the Land Registry. Income from 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 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.

Income relating to legal services and legal proceedings, 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; interest payments; non-cash income.

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

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

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services.

Activities of UK Government Investments on behalf of the Department.

Proceeds of Crime income generated in criminal enforcement.

**Anually 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.

Expenditure related to the appointment of an Official Receiver with HMT approval.

**Income arising from:**

Receipts from asset sales.

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

Activities of UK Government Investments on behalf of the Department.

Receipt of interest on loans and loan repayments from Post Office Ltd.

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

\* Receipts from Trading Funds.

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

† £462,000 has been advanced from the Contingencies Fund to provide cash in respect of £425,000 resource DEL and £37,000 capital 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 28 March 2024.

†† £2,881,000 has been advanced from the Contingencies Fund to provide cash in respect of £1,100,000 resource DEL and £1,781,000 capital 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 28 March 2024.

††† £3,659,625,000 has been advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding amount is required to enable repayment to be made to the Fund by 28 March 2024. There are no implications for resources/capital supporting the services provided for in the Estimate.

**PART II: CHANGES PROPOSED**

	Net Resources												Net Capital								
	Present						Changes						Present			Changes			Revised		
	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		
<b>Departmental Expenditure Limit (DEL)</b>																					
<b>Voted expenditure</b>																					
A	DBT - Department for Business and Trade (DEL)	393,489	1,196,766	94,576	174,433	488,065	1,371,199					946,902	-260,703	686,199							
B	DBT - Arm's Length Bodies (ALB) (Net) (DEL)	-	15,023	25,003	67,590	25,003	82,613					106,989	603,849	710,838							
	<b>Total voted DEL</b>	<b>393,489</b>	<b>1,211,789</b>	<b>119,579</b>	<b>242,023</b>	<b>513,068</b>	<b>1,453,812</b>					<b>1,053,891</b>	<b>343,146</b>	<b>1,397,037</b>							
	<b>Total DEL</b>			<b>119,579</b>	<b>242,023</b>								<b>343,146</b>								
<b>Annually Managed Expenditure (AME)</b>																					
<b>Voted expenditure</b>																					
C	DBT - Department for Business and Trade (AME)	-	34,713	-	860,388	-	895,101					1,707,000	-906,850	800,150							
D	DBT - Arm's Length Bodies (ALB) (Net) (AME)	-	62,510	-	-7,017	-	55,493					150	-893,150	-893,000							
	<b>Total voted AME</b>	<b>-</b>	<b>97,223</b>	<b>-</b>	<b>853,371</b>	<b>-</b>	<b>950,594</b>					<b>1,707,150</b>	<b>-1,800,000</b>	<b>-92,850</b>							
<b>Non-voted expenditure</b>																					
E	DBT - Department for Business and Trade (AME)	-	449,027	-	32,000	-	481,027					-	-	-							
	<b>Total non-voted AME</b>	<b>-</b>	<b>449,027</b>	<b>-</b>	<b>32,000</b>	<b>-</b>	<b>481,027</b>					<b>-</b>	<b>-</b>	<b>-</b>							
	<b>Total AME</b>			<b>-</b>	<b>885,371</b>	<b>-</b>	<b>885,371</b>					<b>-1,800,000</b>	<b>-1,456,854</b>								
	<b>Voted expenditure</b>			<b>119,579</b>	<b>1,095,394</b>								<b>-</b>								
	<b>Non-voted expenditure</b>			<b>-</b>	<b>32,000</b>								<b>-</b>								
	<b>Total for Estimate</b>			<b>119,579</b>	<b>1,127,394</b>								<b>-1,456,854</b>								

£'000			
Present Plans	Changes	Revised Plans	
4,292,494	6,097,123	10,389,617	
<b>Net Cash Requirement</b>			

## 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			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A DBT - Department for Business and Trade (DEL)	499,899	-11,834	488,065	2,248,973	-877,774	1,371,199	1,859,264	1,972,814	-1,286,615	686,199		
B DBT - Arm's Length Bodies (ALB) (Net) (DEL)	25,003	-	25,003	82,613	-	82,613	107,616	710,838	-	710,838		
<b>Total voted DEL</b>	<b>524,902</b>	<b>-11,834</b>	<b>513,068</b>	<b>2,331,586</b>	<b>-877,774</b>	<b>1,453,812</b>	<b>1,966,880</b>	<b>2,683,652</b>	<b>-1,286,615</b>	<b>1,397,037</b>		
<b>Total DEL</b>	<b>524,902</b>	<b>-11,834</b>	<b>513,068</b>	<b>2,331,586</b>	<b>-877,774</b>	<b>1,453,812</b>	<b>1,966,880</b>	<b>2,683,652</b>	<b>-1,286,615</b>	<b>1,397,037</b>		
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
C DBT - Department for Business and Trade (AME)	-	-	-	1,228,326	-333,225	895,101	895,101	8,707,150	-7,907,000	800,150		
D DBT - Arm's Length Bodies (ALB) (Net) (AME)	-	-	-	55,493	-	55,493	55,493	-893,000	-	-893,000		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,283,819</b>	<b>-333,225</b>	<b>950,594</b>	<b>950,594</b>	<b>7,814,150</b>	<b>-7,907,000</b>	<b>-92,850</b>		
<b>Non-voted expenditure</b>												
E DBT - Department for Business and Trade (AME)	-	-	-	481,027	-	481,027	481,027	-	-	-		
<b>Total non-voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481,027</b>	<b>-</b>	<b>481,027</b>	<b>481,027</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,764,846</b>	<b>-333,225</b>	<b>1,431,621</b>	<b>1,431,621</b>	<b>7,814,150</b>	<b>-7,907,000</b>	<b>-92,850</b>		
<b>Voted expenditure</b>	<b>524,902</b>	<b>-11,834</b>	<b>513,068</b>	<b>3,615,405</b>	<b>-1,210,999</b>	<b>2,404,406</b>	<b>2,917,474</b>	<b>10,497,802</b>	<b>-9,193,615</b>	<b>1,304,187</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481,027</b>	<b>-</b>	<b>481,027</b>	<b>481,027</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>524,902</b>	<b>-11,834</b>	<b>513,068</b>	<b>4,096,432</b>	<b>-1,210,999</b>	<b>2,885,433</b>	<b>3,398,501</b>	<b>10,497,802</b>	<b>-9,193,615</b>	<b>1,304,187</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,151,528</b>	<b>1,246,973</b>	<b>3,398,501</b>
<b>Net Capital Requirement</b>	<b>2,761,041</b>	<b>-1,456,854</b>	<b>1,304,187</b>
<b>Accruals to cash adjustments</b>	<b>-171,048</b>	<b>6,339,004</b>	<b>6,167,956</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-184,672	203,725	19,053
Add cash grant-in-aid	241,328	576,492	817,820
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-306,958	3,988	-302,970
New provisions and adjustments to previous provisions	-4,300	-890,627	-894,927
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	82,954	30,089	113,043
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	6,415,337	6,415,337
Use of provisions	600	-	600
<b>Removal of non-voted budget items</b>	<b>-449,027</b>	<b>-32,000</b>	<b>-481,027</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-449,027	-32,000	-481,027
<b>Net Cash Requirement</b>	<b>4,292,494</b>	<b>6,097,123</b>	<b>10,389,617</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	524,902
<i>Less:</i>	
Administration DEL Income	-11,834
<b>Net Administration Costs</b>	<b>513,068</b>
Gross Programme Costs	5,637,410
<i>Less:</i>	
Programme DEL Income	-877,774
Programme AME Income	-333,225
Non-budget income	-
<b>Net Programme Costs</b>	<b>4,426,411</b>
<b>Total Net Operating Costs</b>	<b>4,939,479</b>
<i>Of which:</i>	
Resource DEL	1,966,880
Capital DEL	632,872
Resource AME	1,432,577
Capital AME	907,150
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,540,022
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-956
<b>Total Resource Budget</b>	<b>3,398,501</b>
<i>Of which:</i>	
Resource DEL	1,966,880
Resource AME	1,431,621
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>3,398,501</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A DBT - Department for Business and Trade (DEL)	
Other Income	-11,834
<b>Total Other Income</b>	<b>-11,834</b>
<b>Total Administration</b>	<b>-11,834</b>
<b>Programme</b>	
A DBT - Department for Business and Trade (DEL)	
Other Income	-877,774
<b>Total Other Income</b>	<b>-877,774</b>
<b>Total Programme</b>	<b>-877,774</b>
<b>Total Voted Resource DEL</b>	<b>-889,608</b>
<b>Voted Resource AME</b>	
<b>Programme</b>	
C DBT - Department for Business and Trade (AME)	
Sales of Goods and Services	-220,032
Other Income	-113,193
<b>Total Sales of Goods and Services</b>	<b>-220,032</b>
<b>Total Other Income</b>	<b>-113,193</b>
<b>Total Programme</b>	<b>-333,225</b>
<b>Total Voted Resource AME</b>	<b>-333,225</b>
<b>Total Voted Resource Income</b>	<b>-1,222,833</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A DBT - Department for Business and Trade (DEL)	
Sales of Assets	-75,486
Other Income	-1,211,129
<b>Total Sales of Assets</b>	<b>-75,486</b>
<b>Total Other Income</b>	<b>-1,211,129</b>
<b>Total Programme</b>	<b>-1,286,615</b>
<b>Total Voted Capital DEL</b>	<b>-1,286,615</b>
<b>Voted Capital AME</b>	
<b>Programme</b>	
C DBT - Department for Business and Trade (AME)	
Repayments	-7,907,000
<b>Total Repayments</b>	<b>-7,907,000</b>
<b>Total Programme</b>	<b>-7,907,000</b>
<b>Total Voted Capital AME</b>	<b>-7,907,000</b>
<b>Total Voted Capital Income</b>	<b>-9,193,615</b>

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

No CFER income or receipts are expected in 2023-24.



**PART III: NOTE D - Explanation of Accounting Officer responsibilities**

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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 Cresswell 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  
Gareth Davies Postal Services Holding Company Limited  
Sir Jan du Plessis 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	57,963	2,974	59,756
B	British Business Bank	15,310	639,699	655,654
B	Competition Service	180	7,509	7,689
B	Cornwall and Isles of Scilly Investments Limited	6,706	275	6,882
B	Midlands Engine Investments Limited	6,098	38,029	44,127
B	Northern Powerhouse Investments Limited	5,914	21,923	27,838
B	Trade Remedies Authority †	15,445	429	15,874
D	Advisory, Conciliation and Arbitration Service	-356	-	-
D	British Business Bank	35,435	-893,000	-
D	BIS (Postal Services Act 2011) Company Limited	10,000	-	-
D	Competition Service	500	-	-
D	Cornwall and Isles of Scilly Investments Limited	226	-	-
D	Midlands Engine Investments Limited	5,744	-	-
D	Northern Powerhouse Investments Limited	3,944	-	-
<b>Total</b>		<b>163,109</b>	<b>-182,162</b>	<b>817,820</b>

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

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

The Department for International Trade (DIT) and parts of the department for Business, Energy and Industrial Strategy (BEIS) merged to form the Department for Business and Trade in line with the Machinery of Government changes announced on 7 February 2023. The accounting policies from former DIT and former BEIS aligned and have been retained within DBT, except for Property, Plant and Equipment/intangibles where former DIT had a £3k capitalisation threshold, and former BEIS had £10k. DBT will adopt the former BEIS threshold of £10k.

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

Nature of liability	£'000
<b>Statutory Guarantees</b>	
– 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
– Paid in capital subscription for the Common Fund for Commodities (CFC) - Government is committed to the payment of a subscription of £2.24m, in the form of Promissory Notes to be redeemed on request by the fund.	2,240
– Callable capital subscription for CFC - Government is committed to the payment of a subscription of £1.96m to the fund.	1,960
– Dilapidation liability for leased property - The Department is obligated to reimburse the Government Property Agency (GPA) for any dilapidations incurred during 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 DIT's lease agreements with GPA came into effect. The amount disclosed is the reasonable worst-case scenario.	3,800
– 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
<b>Statutory Indemnities</b>	
– 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
– Horizon 2020 Funding - In July 2018, the UK Government announced an extension of its guarantee of EU-funded projects after the UK has left the EU. The guarantee was originally announced in 2016. The UK left the EU on 31st January 2020 Under the terms of the Withdrawal Agreement, the European Union can exclude UK participation in Horizon 2020 EU-funded grants which involve security related sensitive information. This means that for security related projects under the Horizon, there is a doubt over continued EU funding. The guarantee in relation to Horizon 2020 is unquantifiable due to the European Commission administering and holding the information in relation to the scheme. There are uncertainties around the total amount that may be payable if the settlement were to occur.	Unquantifiable
<b>Legal Costs</b>	
– A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– Under an agreement with the Financial Reporting Council (FRC), if the amount held in their legal costs fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable

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

Nature of liability	£'000
– 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
<b>Indemnities against personal liability</b>	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
– Indemnities have been provided to the Official Receiver relating to actions undertaken in respect of administration of specified companies.	Unquantifiable
– An indemnity has been provided to the Chair of the Post Office Horizon IT Inquiry in respect of any liabilities he may incur as a result of holding, or having held, this position.	Unquantifiable
Funding of the Official Receiver to perform their duty in the event of insolvency.	10,000
<b>Others</b>	
– 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
– 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
– 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

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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
DEL - A	UK annual World Trade Organization subscription for 23-24	6,643
DEL - A	The UK government contribution in setting up the Global Forum on Productivity	24



# 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	£
<b>Budget Regime Change</b>				
(Section A) Adjustment from ringfenced depreciation RDEL to RDEL non-ringfenced cash to reflect agreement with HMT.	6,595,000	-6,595,000		
(Section A) Transfer of CDEL from ringfenced Local Land Charges Programme into RDEL to cover pressure from £1500 per FTE non-consolidated cost of living payment.	10,000,000			
<b>Total change in Resource DEL (voted)</b>	<b>16,595,000</b>	<b>-6,595,000</b>		<b>10,000,000</b>
<b>Budget Regime Change</b>				
(Section A) Transfer of CDEL from ringfenced Local Land Charges Programme into RDEL to cover pressure from £1500 per FTE non-consolidated cost of living payment.		-10,000,000		
<b>Total change in Capital DEL (voted)</b>		<b>-10,000,000</b>		<b>-10,000,000</b>
Changes to resources and capital as set out above.		-5,000,000		
<b>Total change in Net Cash Requirement</b>		<b>-5,000,000</b>		<b>-5,000,000</b>



**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	10,000,000	-	10,000,000	
Capital	-10,000,000	-	-10,000,000	
<b>Annually Managed Expenditure</b>				
Resource		-		
Capital		-		
<b>Total Net Budget</b>				
Resource	10,000,000	-	10,000,000	
Capital	-10,000,000	-	-10,000,000	
<b>Non-Budget Expenditure</b>		-		
<b>Net Cash Requirement</b>	<b>-5,000,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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		£'000
	Present			Revised			Present	Changes	
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A HMLR Core DEL Expenditure	-	424,270	-	10,000	-	434,270	60,200	-10,000	50,200
<b>Total voted DEL</b>	-	<b>424,270</b>	-	<b>10,000</b>	-	<b>434,270</b>	60,200	-10,000	50,200
<b>Total DEL</b>								<b>-10,000</b>	
<b>Voted expenditure</b>								<b>-10,000</b>	
<b>Non-voted expenditure</b>								-	
<b>Total for Estimate</b>								<b>-10,000</b>	

	£'000	
	Present Plans	Revised Plans
<b>Net Cash Requirement</b>	484,470	479,470
	-5,000	

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000	
	Resources					Capital						
	Administration		Programme			Total		Gross		Net		
	1	2	3	4	5	6	7	8	9	10		
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A HMLR Core DEL Expenditure	-	-	-	434,270	-	434,270	434,270	50,201	-1	50,200		
<b>Total voted DEL</b>	-	-	-	<b>434,270</b>	-	<b>434,270</b>	<b>434,270</b>	<b>50,201</b>	<b>-1</b>	<b>50,200</b>		
<b>Total DEL</b>	-	-	-	<b>434,270</b>	-	<b>434,270</b>	<b>434,270</b>	<b>50,201</b>	<b>-1</b>	<b>50,200</b>		
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
B HMLR Core AME Expenditure	-	-	-	19,000	-	19,000	19,000	-	-	-		
<b>Total voted AME</b>	-	-	-	<b>19,000</b>	-	<b>19,000</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total AME</b>	-	-	-	<b>19,000</b>	-	<b>19,000</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Voted expenditure</b>	-	-	-	<b>453,270</b>	-	<b>453,270</b>	<b>453,270</b>	<b>50,201</b>	<b>-1</b>	<b>50,200</b>		
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-		
<b>Total for Estimate</b>	-	-	-	<b>453,270</b>	-	<b>453,270</b>	<b>453,270</b>	<b>50,201</b>	<b>-1</b>	<b>50,200</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>443,270</b>	<b>10,000</b>	<b>453,270</b>
<b>Net Capital Requirement</b>	<b>60,200</b>	<b>-10,000</b>	<b>50,200</b>
<b>Accruals to cash adjustments</b>	<b>-19,000</b>	<b>-5,000</b>	<b>-24,000</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-35,505	6,595	-28,910
New provisions and adjustments to previous provisions	-19,000	-	-19,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	35,505	-11,595	23,910
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>484,470</b>	<b>-5,000</b>	<b>479,470</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	453,270
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-370,000
<b>Net Programme Costs</b>	<b>83,270</b>
<b>Total Net Operating Costs</b>	<b>83,270</b>
<i>Of which:</i>	
Resource DEL	434,270
Capital DEL	-
Resource AME	19,000
Capital AME	-
Non-budget	-370,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	370,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>453,270</b>
<i>Of which:</i>	
Resource DEL	434,270
Resource AME	19,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>453,270</b>

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

£'000

Revised Plans

<b>Voted Capital DEL Programme</b>	
A HMLR Core DEL Expenditure	
Sales of Assets	-1
<b>Total Sales of Assets</b>	<b>-1</b>
<b>Total Programme</b>	<b>-1</b>
<b>Total Voted Capital DEL</b>	<b>-1</b>
<b>Total Voted Capital Income</b>	<b>-1</b>

## DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes Provisions		Revised Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-370,000	-370,000	-	-	-370,000	-370,000
<b>Total</b>	<b>-370,000</b>	<b>-370,000</b>	<b>-</b>	<b>-</b>	<b>-370,000</b>	<b>-370,000</b>
<b>Non-Budget</b>						
Receipts surrendered from Fees and Charges	-370,000	-370,000	-	-	-370,000	-370,000
<b>Total</b>	<b>-370,000</b>	<b>-370,000</b>	<b>-</b>	<b>-</b>	<b>-370,000</b>	<b>-370,000</b>

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>Budget Cover Transfers</b>			
(Section A) Transfer to MoJ for Yorkshire Development Scheme		-1,229,000	
Section A) Transfer to DHSC for Individual Placement and Support - Drugs & Alcohol		-3,050,000	
(Section A) Transfer to HMRC for Universal Credit delivery costs		-1,099,000	
(Section A) Transfer to DHSC for Employment Advisors in Talking Therapies		-10,285,000	
(Section A) Transfer to DHSC for Workwell		-3,500,000	
(Section A) Transfer to DHSC for Occupational Health		-1,000,000	
(Section A) Transfer to DHSC for Individual Placement & Support		-1,670,000	
(Section A) Transfer to DHSC for Musculo-Skeletal Health		-500,000	
(Section A) Transfer to DHSC for Fit Note		-150,000	
(Section A) Transfer from Cabinet Office for National Cyber Security Programme	95,000		
(Section A) Transfer from HMRC for Universal Credit programme delivery	2,405,000		
(Section A) Transfer from Cabinet Office for Government Data Exchange project	700,000		
(Section A) Transfer from DHSC for Occupational Health – Subsidies and Discovery	1,012,000		
(Section B) Transfer from DLUHC for HSE Building Safety Regulator	14,867,000		
(Section C) Transfer from HMRC for MaPS Debt Advice	1,458,000		
<b>Budget Neutral Changes</b>			
(Section A) Reclassification of Spring Budget 2023 overheads from DEL Programme to DEL Admin	22,000,000	-22,000,000	
<b>Cash Management Adjustments</b>			
(Section A) Increase in administration budget for cash management rebate	844,000		
<b>Other Changes</b>			
(Section A) Reallocation of resource from voted to non-voted for administration of National Insurance Fund benefits		-65,898,000	
(Section A) Increase in Resource DEL to fund non-consolidated payment costs	18,206,000		
(Section A) Reprofile of Synergy underspends to 2024-25		-17,614,000	

(Section A) Increase in Core Department reflecting movement of resources between sections	130,043,000		
(Section B) Decrease in Health and Safety Executive (net) reflecting movement of resources between sections		-6,234,000	
(Section C) Decrease in Money and Pension Service (net) reflecting movement of resources between sections		-5,677,000	
(Section D) Decrease in Other Arm's Length Bodies (net) reflecting movement of resources between sections		-5,311,000	
(Section E) Decrease in Employment Programme reflecting movement of resources between sections		-51,780,000	
(Section F) Decrease in Support for Local Authorities reflecting movement of resources between sections		-16,603,000	
(Section G) Decrease in Funding for Public Corporations reflecting movement of resources between sections		-26,079,000	
(Section H) Decrease in Other Benefits reflecting movement of resources between sections		-19,376,000	
<b>Reserve Claims</b>			
(Section A) Access to the reserve for Spring Budget 2023 measures	137,100,000		
(Section A) Access to the reserve for Labour Market Evaluation Pilots	2,180,000		
<b>Total change in Resource DEL (voted)</b>	<b>330,910,000</b>	<b>-259,055,000</b>	<b>71,855,000</b>
<b>Other Changes</b>			
(Section I) Reallocation of resource from voted to non-voted for administration of National Insurance Fund benefits	65,898,000		65,898,000
(Section J) Increase in Social Fund reflecting movement of resources between sections	1,017,000		1,017,000
<b>Total change in Resource DEL (non-voted)</b>	<b>66,915,000</b>		<b>66,915,000</b>
<b>AME Expenditure Changes</b>			
(Section K) Changes in provision based on latest forecasts for Severe Disablement Benefits	175,000		
(Section L) Changes in provision based on latest forecasts for Industrial Injuries Benefits	23,167,000		
(Section M) Changes in provision based on latest forecasts for Universal Credit	4,104,098,000		
(Section N) Changes in provision based on latest forecasts for Non-Contributory Employment and Support Allowance		-70,237,000	
(Section O) Changes in provision based on latest forecasts for Income Support	38,317,000		
(Section P) Changes in provision based on latest forecasts for Pension Credit	205,863,000		
(Section Q) Changes in provision based on latest forecasts for the Financial Assistance Scheme		-605,311,000	

(Section R) Changes in provision based on latest forecasts for Attendance Allowance	195,783,000		
(Section S) Changes in provision based on latest forecasts for Personal Independence Payment	181,650,000		
(Section T) Changes in provision based on latest forecasts for Disability Living Allowance	159,317,000		
(Section U) Changes in provision based on latest forecasts for Carer's Allowance		-21,418,000	
(Section V) Changes in provision based on latest forecasts for Housing Benefit	719,525,000		
(Section W) Changes in provision based on latest forecasts for Statutory Maternity Pay	253,266,000		
(Section X) Changes in provision based on latest forecasts for Non-Contributory Christmas Bonus	4,377,000		
(Section Y) Changes in provision based on latest forecasts for Non-Contributory Jobseekers Allowance	6,678,000		
(Section Z) Changes in provision based on latest forecasts for Non-Contributory State Pension	34,735,000		
(Section AA) Changes in provision based on latest forecasts for Support for Mortgage Interest	1,359,000		
(Section AB) Changes in provision based on latest forecasts for Cost of Living support payments	102,728,000		
(Section AC) Changes in provision based on latest forecasts for Other Expenditure	254,462,000		
(Section AD) Changes in provision based on latest forecasts for Other Expenditure EALBs - Net		-31,000	
<b>Total change in Resource AME (voted)</b>	<b>6,285,500,000</b>	<b>-696,997,000</b>	<b>5,588,503,000</b>
<b>AME Expenditure Changes</b>			
(Section AF) Changes in provision based on latest forecasts for Incapacity Benefit		-1,834,000	
(Section AH) Changes in provision based on latest forecasts for Contributory Employment and Support Allowance	174,264,000		
(Section AE) Changes in provision based on latest forecasts for Social Fund: Winter Fuel	78,993,000		
(Section AG) Changes in provision based on latest forecasts for Social Fund: Other	436,006,000		
(Section AI) Changes in provision based on latest forecasts for Maternity Allowance		-11,933,000	
(Section AJ) Changes in provision based on latest forecasts for Bereavement Benefits		-41,317,000	
(Section AK) Changes in provision based on latest forecasts for Contributory Christmas Bonus	1,794,000		
(Section AL) Changes in provision based on latest forecasts for Contributory Jobseekers Allowance	65,186,000		
(Section AM) Changes in provision based on latest forecasts for Contributory State Pension	1,576,163,000		
<b>Total change in Resource AME (non-voted)</b>	<b>2,332,406,000</b>	<b>-55,084,000</b>	<b>2,277,322,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section A) Transfer to DSIT for Artificial Intelligence Safety Institute		-6,000,000	

(Section B) Transfer to DLUHC for Building Safety Regulator		-2,432,000	
<b>Budget Exchange (BX)</b>			
(Section A) Transfer of CDEL from IP address sales to 2024-25		-31,000,000	
<b>Other Changes</b>			
(Section A) Reduction in Capital DEL for Fraud Compensation Fund		-55,000,000	
(Section A) Reprofile of underspends for Large Capital Projects to 2024-25		-11,419,000	
(Section G) Surrender of funding for ONR loan		-1,000,000	
(Section A) Decrease in Core Department reflecting movement of resources between sections		-22,187,000	
(Section B) Increase in Health and Safety Executive (net) reflecting movement of resources between sections	554,000		
(Section C) Increase in Money and Pension Service (net) reflecting movement of resources between sections	7,128,000		
(Section D) Increase in Other Arm's Length Bodies (net) reflecting movement of resources between sections	14,505,000		
<b>Reserve Claims</b>			
(Section A) Access to the reserve for Labour Market Evaluation Pilots	90,000		
<b>Total change in Capital DEL (voted)</b>	<b>22,277,000</b>	<b>-129,038,000</b>	<b>-106,761,000</b>
<b>Other Changes</b>			
(Section J) Surrender of funding for Funeral Expense Payments		-2,626,000	
<b>Total change in Capital DEL (non-voted)</b>		<b>-2,626,000</b>	<b>-2,626,000</b>
<b>AME Expenditure Changes</b>			
(Section M) Changes in provision based on latest forecasts for Universal Credit advances	31,493,000		
(Section AA) Changes in provision based on latest forecasts for Support for Mortgage Interest		-16,149,000	
(Section AC) Changes in provision based on latest forecasts for estate dilapidations	33,441,000		
<b>Total change in Capital AME (voted)</b>	<b>64,934,000</b>	<b>-16,149,000</b>	<b>48,785,000</b>
<b>AME Expenditure Changes</b>			
(Section AG) Increase in funding for Social Fund Net Lending	20,000,000		
<b>Total change in Capital AME (non-voted)</b>	<b>20,000,000</b>		<b>20,000,000</b>
<b>Other Changes</b>			
(Section AN) Increase in cash paid into the Social Fund	413,641,000		
<b>Total change in non-budget expenditure</b>	<b>413,641,000</b>		<b>413,641,000</b>

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Revisions to the Net Cash Requirement reflects changes to resources and capital as set out above (excluding non-cash items) and changes in grant-in-aid requirements of Arms Length Bodies.	6,056,311,000	
<b>Total change in Net Cash Requirement</b>	<b>6,056,311,000</b>	<b>6,056,311,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	71,855,000	66,915,000	138,770,000	
Capital	-106,761,000	-2,626,000	-109,387,000	
<b>Annually Managed Expenditure</b>				
Resource	5,588,503,000	2,277,322,000	7,865,825,000	
Capital	48,785,000	20,000,000	68,785,000	
<b>Total Net Budget</b>				
Resource	5,660,358,000	2,344,237,000	8,004,595,000	
Capital	-57,976,000	17,374,000	-40,602,000	
<b>Non-Budget Expenditure</b>	413,641,000			
<b>Net Cash Requirement</b>	6,056,311,000			

Supplementary amounts required in the year ending 31 March 2024 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.

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

Administrative 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. The UK's subscription to the International Labour Organisation and international educational programmes. Assistance and advice on employment and labour market issues to international organisations and measures and assistance to promote financial and digital inclusion.

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

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

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

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

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

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

**Income arising from:**

The administration of the Department and its Crown and Executive Non-Departmental Public Bodies in delivering their statutory responsibilities, in accordance with the prevailing legislation and regulations. This includes receipts from staff, outward secondments, sale of capital assets and non-capital items, the recovery of court costs, services carried out on behalf of public and private sector bodies and members of the public, EU activity, levy funded bodies and other associated income.

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

Donations and bequests.

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

The payment of pensions, social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations, including the Governmental response to the ongoing and longer term impacts of the increased costs of living.

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

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

**Income arising from:**

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

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

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

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



**PART II: CHANGES PROPOSED**

	Net Resources												Net Capital												
	Present						Changes						Present			Changes			Revised						
	Admin		Prog		Admin		Prog		Admin		Prog		Admin		Prog		7			8			9		
	1	2	3	4	5	6	1	2	3	4	5	6	7	8	9	7	8	9	7	8	9	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>																									
<b>Voted expenditure</b>																									
A Core Department	948,368	5,356,063	25,873	160,717	974,241	5,516,780																			
B Health and Safety Executive (Net)	57,131	114,808	-2,249	10,882	54,882	125,690																			
C Money and Pensions Service (Net)	-	160,737	-	-4,219	-	156,518																			
D Other Arm's Length Bodies (Net)	21,902	103,095	-4,258	-1,053	17,644	102,042																			
E Employment Programmes	-	771,203	-	-51,780	-	719,423																			
F Support for Local Authorities	-	222,420	-	-16,603	-	205,817																			
G Funding for Public Corporations	-	5,817	-	-26,079	-	-20,262																			
H Other Benefits	-	1,004,850	-	-19,376	-	985,474																			
<b>Total voted DEL</b>	<b>1,027,401</b>	<b>7,738,993</b>	<b>19,366</b>	<b>52,489</b>	<b>1,046,767</b>	<b>7,791,482</b>																			
<b>Non-voted expenditure</b>																									
I National Insurance Fund - Core Department	-	234,805	-	65,898	-	300,703																			
J Social fund	-	22,900	-	1,017	-	23,917																			
<b>Total non-voted DEL</b>	<b>-</b>	<b>257,705</b>	<b>-</b>	<b>66,915</b>	<b>-</b>	<b>324,620</b>																			
<b>Total DEL</b>			<b>19,366</b>	<b>119,404</b>																					
<b>Annually Managed Expenditure (AME)</b>																									
<b>Voted expenditure</b>																									
K Severe Disablement Benefit	-	57,209	-	175	-	57,384																			
L Industrial Injuries Benefits Scheme	-	737,082	-	23,167	-	760,249																			
M Universal Credit	-	50,819,168	-	4,104,098	-	54,923,266																			
N Employment and Support Allowance (Non-Contributory)	-	8,244,285	-	-70,237	-	8,174,048																			
O Income Support	-	618,167	-	38,317	-	656,484																			
P Pension Credit	-	5,437,202	-	205,863	-	5,643,065																			
Q Financial Assistance Scheme	-	238,826	-	-605,311	-	-366,485																			
R Attendance Allowance	-	6,685,754	-	195,783	-	6,881,537																			
S Personal Independence Payment	-	21,854,707	-	181,650	-	22,036,357																			
T Disability Living Allowance	-	6,732,207	-	159,317	-	6,891,524																			
U Carer's Allowance	-	3,879,259	-	-21,418	-	3,857,841																			

**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							
V Housing Benefit	-	14,297,270	-	719,525	-	15,016,795	-	-	-	-	-	-	-	-		
W Statutory Maternity Pay	-	2,843,230	-	253,266	-	3,096,496	-	-	-	-	-	-	-	-		
X Christmas Bonus (Non-Contributory)	-	40,647	-	4,377	-	45,024	-	-	-	-	-	-	-	-		
Y Jobseekers Allowance (Non-Contributory)	-	142,252	-	6,678	-	148,930	-	-	-	-	-	-	-	-		
Z State Pension (Non-Contributory)	-	240,441	-	34,735	-	275,176	-	-	-	-	-	-	-	-		
AA Support for Mortgage Interest	-	-6,896	-	1,359	-	-5,537	-	-	-	-	81,261	-16,149	-	65,112		
AB Cost of Living Support Payments	-	7,734,118	-	102,728	-	7,836,846	-	-	-	-	-	-	-	-		
AC Other Expenditure	-	-3,931	-	254,462	-	250,531	-	-	-	-	35,000	33,441	-	68,441		
AD Other Expenditure EALBs (Net)	-	-	-	-31	-	-31	-	-	-	-	-	-	-	-		
<b>Total voted AME</b>	-	<b>130,590,997</b>	-	<b>5,588,503</b>	-	<b>136,179,500</b>	-	-	-	-	<b>333,030</b>	<b>48,785</b>	-	<b>381,815</b>		
<b>Non-voted expenditure</b>																
AE Social Fund: Winter Fuel	-	4,624,039	-	78,993	-	4,703,032	-	-	-	-	-	-	-	-		
AF Incapacity Benefit	-	2,467	-	-1,834	-	633	-	-	-	-	-	-	-	-		
AG Social Fund: Other	-	80,404	-	436,006	-	516,410	-	-	-	-	-	20,000	-	20,000		
AH Employment and Support Allowance (Contributory)	-	4,955,196	-	174,264	-	5,129,460	-	-	-	-	-	-	-	-		
AI Maternity Allowance	-	435,416	-	-11,933	-	423,483	-	-	-	-	-	-	-	-		
AJ Bereavement Benefits	-	432,940	-	-41,317	-	391,623	-	-	-	-	-	-	-	-		
AK Christmas Bonus (Contributory)	-	128,324	-	1,794	-	130,118	-	-	-	-	-	-	-	-		
AL Jobseekers Allowance (Contributory)	-	100,139	-	65,186	-	165,325	-	-	-	-	-	-	-	-		
AM State Pension (Contributory)	-	124,114,369	-	1,576,163	-	125,690,532	-	-	-	-	-	-	-	-		
<b>Total non-voted AME</b>	-	<b>134,873,294</b>	-	<b>2,277,322</b>	-	<b>137,150,616</b>	-	-	-	-	-	<b>20,000</b>	-	<b>20,000</b>		
<b>Total AME</b>	-	-	-	<b>7,865,825</b>	-	<b>7,865,825</b>	-	-	-	-	-	<b>20,000</b>	-	<b>68,785</b>		
<b>Non-Budget Expenditure (NBE)</b>																
<b>Voted expenditure</b>																
AN Cash paid in to the Social Fund	-	4,733,219	-	413,641	-	5,146,860	-	-	-	-	-	-	-	-		
<b>Total voted NBE</b>	-	<b>4,733,219</b>	-	<b>413,641</b>	-	<b>5,146,860</b>	-	-	-	-	-	-	-	-		
<b>Total NBE</b>	-	-	-	<b>413,641</b>	-	<b>413,641</b>	-	-	-	-	-	-	-	-		

**PART II: CHANGES PROPOSED**  
*(continued)*

	Net Resources						Net Capital	
	Present			Revised			Present	Changes
	Admin	Prog	Admin	Prog	Admin	Prog		
	1	2	3	4	5	6	7	8
Voted expenditure			19,366	6,054,633				-57,976
Non-voted expenditure			-	2,344,237				17,374
<b>Total for Estimate</b>			<b>19,366</b>	<b>8,398,870</b>			<b>7</b>	<b>-40,602</b>

	£'000	
	Present	Revised
Plans	145,288,956	151,345,267
<b>Net Cash Requirement</b>	<b>6,056,311</b>	<b>6,056,311</b>

## 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	
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A Core Department	1,007,167	-32,926	974,241	6,415,830	-899,050	5,516,780	6,491,021	597,213	-73,481	523,732
B Health and Safety Executive (Net)	54,882	-	54,882	125,690	-	125,690	180,572	23,269	-	23,269
C Money and Pensions Service (Net)	-	-	-	156,518	-	156,518	156,518	16,128	-	16,128
D Other Arm's Length Bodies (Net)	17,644	-	17,644	102,042	-	102,042	119,686	14,505	-	14,505
E Employment Programmes	-	-	-	719,430	-7	719,423	719,423	-	-	-
F Support for Local Authorities	-	-	-	205,817	-	205,817	205,817	-	-	-
G Funding for Public Corporations	-	-	-	29,227	-49,489	-20,262	-20,262	63,000	-	63,000
H Other Benefits	-	-	-	1,029,845	-44,371	985,474	985,474	-	-	-
<b>Total voted DEL</b>	<b>1,079,693</b>	<b>-32,926</b>	<b>1,046,767</b>	<b>8,784,399</b>	<b>-992,917</b>	<b>7,791,482</b>	<b>8,838,249</b>	<b>714,115</b>	<b>-73,481</b>	<b>640,634</b>
<b>Non-voted expenditure</b>										
I National Insurance Fund - Core Department	-	-	-	300,703	-	300,703	300,703	-	-	-
J Social fund	-	-	-	23,917	-	23,917	23,917	50,920	-546	50,374
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>324,620</b>	<b>-</b>	<b>324,620</b>	<b>324,620</b>	<b>50,920</b>	<b>-546</b>	<b>50,374</b>
<b>Total DEL</b>	<b>1,079,693</b>	<b>-32,926</b>	<b>1,046,767</b>	<b>9,109,019</b>	<b>-992,917</b>	<b>8,116,102</b>	<b>9,162,869</b>	<b>765,035</b>	<b>-74,027</b>	<b>691,008</b>
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
K Severe Disablement Benefit	-	-	-	57,384	-	57,384	57,384	-	-	-
L Industrial Injuries Benefits Scheme	-	-	-	760,249	-	760,249	760,249	-	-	-
M Universal Credit	-	-	-	54,923,266	-	54,923,266	54,923,266	820,561	-572,299	248,262
N Employment and Support Allowance (Non-Contributory)	-	-	-	8,174,048	-	8,174,048	8,174,048	-	-	-
O Income Support	-	-	-	656,484	-	656,484	656,484	-	-	-
P Pension Credit	-	-	-	5,643,065	-	5,643,065	5,643,065	-	-	-
Q Financial Assistance Scheme	-	-	-	-366,485	-	-366,485	-366,485	-	-	-
R Attendance Allowance	-	-	-	6,881,537	-	6,881,537	6,881,537	-	-	-

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

	Revised Plans										Capital				
	Resources					Programme						Total			
	Administration		Programme			Programme			Total			Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross					Income
1	2	3	4	5	6	7	8	9	10						
S Personal Independence Payment	-	-	-	22,036,357	-	22,036,357	-	-	-	22,036,357	-	-	-	-	-
T Disability Living Allowance	-	-	-	6,891,524	-	6,891,524	-	-	-	6,891,524	-	-	-	-	-
U Carer's Allowance	-	-	-	3,857,841	-	3,857,841	-	-	-	3,857,841	-	-	-	-	-
V Housing Benefit	-	-	-	15,016,795	-	15,016,795	-	-	-	15,016,795	-	-	-	-	-
W Statutory Maternity Pay	-	-	-	3,096,496	-	3,096,496	-	-	-	3,096,496	-	-	-	-	-
X Christmas Bonus (Non-Contributory)	-	-	-	45,024	-	45,024	-	-	-	45,024	-	-	-	-	-
Y Jobseekers Allowance (Non-Contributory)	-	-	-	148,930	-	148,930	-	-	-	148,930	-	-	-	-	-
Z State Pension (Non-Contributory)	-	-	-	275,176	-	275,176	-	-	-	275,176	-	-	-	-	-
AA Support for Mortgage Interest	-	-	-	539	-6,076	-5,537	-	-	-	-5,537	67,564	-2,452	65,112	-	-
AB Cost of Living Support Payments	-	-	-	7,836,846	-	7,836,846	-	-	-	7,836,846	-	-	-	-	-
AC Other Expenditure	-	-	-	250,531	-	250,531	-	-	-	250,531	68,441	-	68,441	-	-
AD Other Expenditure EALBs (Net)	-	-	-	-31	-	-31	-	-	-	-31	-	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>136,185,576</b>	<b>-6,076</b>	<b>136,179,500</b>	-	-	-	<b>136,179,500</b>	<b>956,566</b>	<b>-574,751</b>	<b>381,815</b>	-	-
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AE Social Fund: Winter Fuel	-	-	-	4,703,032	-	4,703,032	-	-	-	4,703,032	-	-	-	-	-
AF Incapacity Benefit	-	-	-	633	-	633	-	-	-	633	-	-	-	-	-
AG Social Fund: Other	-	-	-	516,410	-	516,410	-	-	-	516,410	295,576	-275,576	20,000	-	-
AH Employment and Support Allowance (Contributory)	-	-	-	5,129,460	-	5,129,460	-	-	-	5,129,460	-	-	-	-	-
AI Maternity Allowance	-	-	-	423,483	-	423,483	-	-	-	423,483	-	-	-	-	-
AJ Bereavement Benefits	-	-	-	391,623	-	391,623	-	-	-	391,623	-	-	-	-	-
AK Christmas Bonus (Contributory)	-	-	-	130,118	-	130,118	-	-	-	130,118	-	-	-	-	-
AL Jobseekers Allowance (Contributory)	-	-	-	165,325	-	165,325	-	-	-	165,325	-	-	-	-	-
AM State Pension (Contributory)	-	-	-	125,690,532	-	125,690,532	-	-	-	125,690,532	-	-	-	-	-
<b>Total non-voted AME</b>	-	-	-	<b>137,150,616</b>	-	<b>137,150,616</b>	-	-	-	<b>137,150,616</b>	<b>295,576</b>	<b>-275,576</b>	<b>20,000</b>	-	-
<b>Total AME</b>	-	-	-	<b>273,336,192</b>	<b>-6,076</b>	<b>273,330,116</b>	-	-	-	<b>273,330,116</b>	<b>1,252,142</b>	<b>-850,327</b>	<b>401,815</b>	-	-

£'000

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

£'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	
<b>Non-Budget Expenditure (NBE)</b>										
<b>Voted expenditure</b>										
AN Cash paid in to the Social Fund	-	-	-	5,146,860	-	5,146,860	5,146,860	-	-	-
<b>Total voted NBE</b>	-	-	-	<b>5,146,860</b>	-	<b>5,146,860</b>	<b>5,146,860</b>	-	-	-
<b>Total NBE</b>	-	-	-	<b>5,146,860</b>	-	<b>5,146,860</b>	<b>5,146,860</b>	-	-	-
<b>Voted expenditure</b>	<b>1,079,693</b>	<b>-32,926</b>	<b>1,046,767</b>	<b>150,116,835</b>	<b>-998,993</b>	<b>149,117,842</b>	<b>150,164,609</b>	<b>-648,232</b>	<b>1,022,449</b>	
<b>Non-voted expenditure</b>	-	-	-	<b>137,475,236</b>	-	<b>137,475,236</b>	<b>137,475,236</b>	<b>-276,122</b>	<b>70,374</b>	
<b>Total for Estimate</b>	<b>1,079,693</b>	<b>-32,926</b>	<b>1,046,767</b>	<b>287,592,071</b>	<b>-998,993</b>	<b>286,593,078</b>	<b>287,639,845</b>	<b>-924,354</b>	<b>1,092,823</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>279,221,609</b>	<b>8,418,236</b>	<b>287,639,845</b>
<b>Net Capital Requirement</b>	<b>1,133,425</b>	<b>-40,602</b>	<b>1,092,823</b>
<b>Accruals to cash adjustments</b>	<b>117,921</b>	<b>40,288</b>	<b>158,209</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-491,820	-18,827	-510,647
Add cash grant-in-aid	472,364	-4,985	467,379
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-592,282	-7,808	-600,090
New provisions and adjustments to previous provisions	-269,603	154,047	-115,556
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-738	-60,387	-61,125
<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	-	-21,752	-21,752
<b>Removal of non-voted budget items</b>	<b>-135,183,999</b>	<b>-2,361,611</b>	<b>-137,545,610</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-135,183,999	-2,361,611	-137,545,610
<b>Net Cash Requirement</b>	<b>145,288,956</b>	<b>6,056,311</b>	<b>151,345,267</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	1,073,153
<i>Less:</i>	
Administration DEL Income	-32,926
<b>Net Administration Costs</b>	<b>1,040,227</b>
Gross Programme Costs	282,474,002
<i>Less:</i>	
Programme DEL Income	-994,507
Programme AME Income	-578,375
Non-budget income	-9,835
<b>Net Programme Costs</b>	<b>280,891,285</b>
<b>Total Net Operating Costs</b>	<b>281,931,512</b>
<i>Of which:</i>	
Resource DEL	9,143,326
Capital DEL	30,202
Resource AME	273,330,479
Capital AME	-572,299
Non-budget	-196
<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	542,097
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	9,835
Other adjustments	9,541
<b>Total Resource Budget</b>	<b>282,492,985</b>
<i>Of which:</i>	
Resource DEL	9,162,869
Resource AME	273,330,116
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	5,146,860
<b>Total Resource (Estimate)</b>	<b>287,639,845</b>



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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Core Department	
Sales of Goods and Services	-29,089
Other Grants	-643
Other Income	-3,194
<b>Total Sales of Goods and Services</b>	<b>-29,089</b>
<b>Total Other Grants</b>	<b>-643</b>
<b>Total Other Income</b>	<b>-3,194</b>
<b>Total Administration</b>	<b>-32,926</b>
<b>Programme</b>	
A Core Department	
EU Grants Received	-694,409
Sales of Goods and Services	-98,503
Other Income	-4,885
Taxation	-101,253
E Employment Programmes	
Sales of Goods and Services	-7
G Funding for Public Corporations	
Interest and Dividends	-34,296
Taxation	-15,193
H Other Benefits	
Sales of Goods and Services	-44,371
<b>Total EU Grants Received</b>	<b>-694,409</b>
<b>Total Sales of Goods and Services</b>	<b>-142,881</b>
<b>Total Interest and Dividends</b>	<b>-34,296</b>
<b>Total Other Income</b>	<b>-4,885</b>
<b>Total Taxation</b>	<b>-116,446</b>
<b>Total Programme</b>	<b>-992,917</b>
<b>Total Voted Resource DEL</b>	<b>-1,025,843</b>
<b>Voted Resource AME</b>	
<b>Programme</b>	
AA Support for Mortgage Interest	
Interest and Dividends	-6,076
<b>Total Interest and Dividends</b>	<b>-6,076</b>
<b>Total Programme</b>	<b>-6,076</b>
<b>Total Voted Resource AME</b>	<b>-6,076</b>
<b>Total Voted Resource Income</b>	<b>-1,031,919</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A Core Department	
Sales of Assets	-71,891
Other Grants	-1,590
<b>Total Sales of Assets</b>	<b>-71,891</b>
<b>Total Other Grants</b>	<b>-1,590</b>
<b>Total Programme</b>	<b>-73,481</b>
<b>Total Voted Capital DEL</b>	<b>-73,481</b>

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

	£'000
	Revised Plans
<b>Voted Capital AME Programme</b>	
M Universal Credit	
Other Grants	-572,299
AA Support for Mortgage Interest	
Repayments	-2,452
<b>Total Other Grants</b>	<b>-572,299</b>
<b>Total Repayments</b>	<b>-2,452</b>
<b>Total Programme</b>	<b>-574,751</b>
<b>Total Voted Capital AME</b>	<b>-574,751</b>
<b>Total Voted Capital Income</b>	<b>-648,232</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-9,835	-9,835	-9,835	-9,835
<b>Total</b>	-	-	<b>-9,835</b>	<b>-9,835</b>	<b>-9,835</b>	<b>-9,835</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Income collected outside the Ambit	-	-	-9,835	-9,835	-9,835	-9,835
<b>Total</b>	-	-	<b>-9,835</b>	<b>-9,835</b>	<b>-9,835</b>	<b>-9,835</b>

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

The Accounting Officer prepares resource accounts for each financial year. See the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Peter Schofield

**ALB Accounting Officers:**

Sarah Albon	Health and Safety Executive
Peter Schofield	Disabled People's Employment Corporation (GB) Ltd (in members voluntary liquidation)
Nausicaa Delfas	The Pensions Regulator
Dominic Harris	The Pensions Ombudsman
Oliver Morley	Money and Pensions Service
Richard McHugh	BPDTS Ltd (dissolved on 10 October 2023)

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

£'000

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
B	Health and Safety Executive	180,572	23,269	168,698
C	Money and Pensions Service	156,518	16,128	168,823
D	The Pensions Ombudsman	16,071	406	17,480
D	The Pensions Regulator	103,615	14,099	112,378
AD	Health and Safety Executive	-31	-	-
<b>Total</b>		<b>456,745</b>	<b>53,902</b>	<b>467,379</b>

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

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

<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
DEL-A	Ex-gratia payments outside of the benefits system	10

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

For the financial year 2023-24, budget holders have delegated authority to award reward vouchers to staff. The vouchers are for a range of well-known retail outlets and are given in recognition of valuable or exceptional contributions to business performance (through the Reward and Recognition Scheme), as well as to recognise long service (through the Loyalty and Recognition Scheme).

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

Nature of liability	£'000
<p><b><u>1. Legal Cases</u></b></p> <p>The ongoing legal cases, (judicial reviews and appeals) may lead to possible obligations where the Department is facing legal challenge to the policy behind the legislation through the courts and the outcomes depend on the court rulings. In some early stage cases the legal challenges include numerous arguments that require a decision to be made by the Courts. In these cases, until further rulings are received, a reliable estimate is not always possible. However, there will be underpinning analysis done by the Department to support a number of estimates based on a range of different scenarios. Further disclosure of the details of the cases or the ranges is not provided as, in accordance with IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), the Department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice ongoing litigation. The Department is aware of 5 cases estimated at £2,285 million.</p>	2,285,290
<p><b><u>2. Benefit Underpayments</u></b></p> <p>Distinct from legal cases, the Department acknowledges that administrative errors (termed official error) by its staff will sometimes result in the underpayment of benefit. Where underpayments relating to official error are identified, we pay arrears in full at the earliest opportunity. The Department cannot quantify the cumulative historic liability which may exist due to limitations in data. Therefore, a contingent liability exists for underpayments not yet found and corrected. At present there is no mechanism by which we can calculate the value of historic official error corrected in year, to support an overall quantification of the outstanding liability. The Department will review processes and data sources available with a view to quantify this liability in future.</p>	Unquantifiable
<p><b><u>3. European Social Fund (ESF) repayments</u></b></p> <p>The ESF Audit Authority is required to provide opinions on the 2014-20 ESF programme. This is largely based on the level of errors identified during the audit of claims submitted by projects to the Managing Authority of the ESF England programme (on behalf of DWP). If this exceeds the EU-defined 2% tolerance error rate, the audit opinion is defined as 'qualified' by the ESF Audit Authority, with the risk that the EU can impose a financial correction. The 2021-22 rate was 0.3%, (0.6% for 2020-21, whilst the rate was 3.2% for 2019-20, which triggered a financial correction of £3.7m for the variance between the actual error rate and the tolerance rate of 2.0%). Therefore, a risk remains that the 2% error tolerance level may be breached in future years.</p>	Unquantifiable



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

Nature of liability	£'000
<p><b><u>4. The Rent Service employee pensions</u></b></p> <p>The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme, following the transfer they could continue to participate in the scheme. Whilst the scheme is currently balanced, if there is a pension deficit we will be liable to meet the shortfall, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p><b><u>5. Compensation Claims</u></b></p> <p>Compensation payments may become due because of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early. Therefore, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p><b><u>6. Compensation Recovery</u></b></p> <p>We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful, recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability of £11.2 million for successful mandatory reconsideration or appeals.</p>	11,163
<p><b><u>7. Dilapidation liability for leased property</u></b></p> <p>The Department is obligated to reimburse some Landlords for any dilapidations incurred during DWP's tenure on property leased from them. The timing and amount of these liabilities is presently unquantifiable.</p>	Unquantifiable

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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
Section A - DEL	International Labour Organisation	14,000



# 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	£
<b>Budget Cover Transfers</b>				
(Section A) Budget Exchange in HMRC Administration including budget movements between HMRC and other Government departments	3,137,000	-4,263,000		
<b>Budget Neutral Changes</b>				
(Section B) Switch from VOA Administration to HMRC Administration		-4,332,000		
(Section A) Switch from VOA Administration to HMRC Administration	4,332,000			
<b>Reserve Claims</b>				
(Section A) HMRC Administration	295,077,000			
(Section D) Cost of Living	25,000,000			
<b>Total change in Resource DEL (voted)</b>	<b>327,546,000</b>	<b>-8,595,000</b>	<b>318,951,000</b>	
<b>AME Expenditure Changes</b>				
(Section G) Increase in Tax Free Childcare	13,288,000			
(Section H) Decrease in Payments in Lieu of Tax Reliefs to certain bodies		-23,049,000		
(Section I) Decrease in Lifetime ISA		-39,879,000		
(Section J) Increase in Help to Save	2,568,000			
(Section K) HMRC Administration		-10,000,000		
(Section L) Increase in VOA - Payments of rates to LAs on behalf of certain bodies	3,418,000			
(Section N) Utilised Provisions	15,000,000			
<b>Total change in Resource AME (voted)</b>	<b>34,274,000</b>	<b>-72,928,000</b>	<b>-38,654,000</b>	
<b>AME Expenditure Changes</b>				
(Section Q) Other reliefs and allowances	927,282,000			
<b>Total change in Resource AME (non-voted)</b>	<b>927,282,000</b>		<b>927,282,000</b>	
<b>Budget Cover Transfers (BCTs)</b>				
(Section A) Budget Exchange in HMRC Administration including budget movements between HMRC and other Government departments		-4,000,000		
<b>Budget Neutral Changes</b>				
(Section A) Switch from HMRC Administration to VOA Administration		-27,233,000		
(Section B) Switch from HMRC Administration to VOA Administration	27,233,000			
<b>Reserve Claims</b>				
(Section A) HMRC Administration	128,030,000			
<b>Total change in Capital DEL (voted)</b>	<b>155,263,000</b>	<b>-31,233,000</b>	<b>124,030,000</b>	
<b>AME Expenditure Changes</b>				
(Section K) HMRC Administration - for IFRS 16 Dilapidations	19,750,000			
(Section M) VOA Administration - for IFRS 16 Dilapidations	250,000			
<b>Total change in Capital AME (voted)</b>	<b>20,000,000</b>		<b>20,000,000</b>	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Other Changes</b>			
(Section R) Prior Period Adjustment	200,000,000		
<b>Total change in non-budget</b>	<b>200,000,000</b>		<b>200,000,000</b>
Net Cash Requirement reflect changes to resource budget, capital budget and working balances	893,854,000		
<b>Total change in Net Cash Requirement</b>	<b>893,854,000</b>		<b>893,854,000</b>

**PART I: EXPENDITURE AND AMBIT**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	318,951,000	-	318,951,000
Capital	124,030,000	-	124,030,000
<b>Annually Managed Expenditure</b>			
Resource	-38,654,000	927,282,000	888,628,000
Capital	20,000,000	-	20,000,000
<b>Total Net Budget</b>			
Resource	280,297,000	927,282,000	1,207,579,000
Capital	144,030,000	-	144,030,000
<b>Non-Budget Expenditure</b>	200,000,000		
<b>Net Cash Requirement</b>	893,854,000		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by HM Revenue and Customs on:

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

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances, loans, entitlements, regulatory and verification schemes.

Delivering policies held by other government departments, assistance to devolved administrations and public bodies.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office. Payments for the HMRC National Museum and grants to the voluntary and community sector.

International Tax Cooperation Agreements, customs controls, overseas tax administration, Official Development Assistance and support of projects abroad.

Providing shared services, Revenue and Customs Digital Technology Services Limited, services provided to third parties and provision of trade information.

Administration of the National Insurance Funds for Great Britain and Northern Ireland.

European Union transition and implementation of trade agreements.

Governmental response to the 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.

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**Part I**

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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.

Services provided to the Valuation Office Agency, Revenue and Customs Digital Technology Services Limited, other government departments, devolved administrations, other bodies and international parties and providing shared services.

Charges made for attendance of officers, international commitments, travel expenses, use of cars and rent, and other services.

Sales of assets, information, publications, statistical services, certificates and other services.

The Asset Recovery Incentivisation Scheme and other receipts. Recovery of administration costs of the National Insurance Funds, collection of National Insurance contributions.

Income arising from contributions to programmes conducted on behalf of government.

Governmental response to the 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.

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

\* Prior Period Adjustment relating to a change in accounting treatment of leases.

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

**PART II: CHANGES PROPOSED**

	Net Resources												Net Capital									
	Present						Changes						Present			Changes			Revised			
	Admin		Prog		Admin		Prog		Admin		Prog		7			8			9			
	1	2	3	4	5	6	1	2	3	4	5	6	7	8	9	7	8	9	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>																						
<b>Voted expenditure</b>																						
A HMRC Administration	1,031,471	4,150,573	447	297,836	1,031,918	4,448,409																
B VOA Administration	-	189,939	-	-4,332	-	185,607																
D Cost of Living	-	735,000	-	25,000	-	760,000																
<b>Total voted DEL</b>	<b>1,031,471</b>	<b>5,075,512</b>	<b>447</b>	<b>318,504</b>	<b>1,031,918</b>	<b>5,394,016</b>																
<b>Total DEL</b>			<b>447</b>	<b>318,504</b>																		
<b>Annually Managed Expenditure (AME)</b>																						
<b>Voted expenditure</b>																						
G Tax Free Childcare	-	618,352	-	13,288	-	631,640																
H Providing payments in lieu of tax relief to certain bodies	-	179,378	-	-23,049	-	156,329																
I Lifetime ISA	-	540,474	-	-39,879	-	500,595																
J Help to Save	-	43,819	-	2,568	-	46,387																
K HMRC Administration	-	30,000	-	-10,000	-	20,000																
L VOA - Payments of rates to LAs on behalf of certain bodies	-	84,400	-	3,418	-	87,818																
N Utilised Provisions	-	-35,000	-	15,000	-	-20,000																
<b>Total voted AME</b>	<b>-</b>	<b>1,461,423</b>	<b>-</b>	<b>-38,654</b>	<b>-</b>	<b>1,422,769</b>																
<b>Non-voted expenditure</b>																						
Q Other Reliefs and Allowances	-	12,337,164	-	927,282	-	13,264,446																
<b>Total non-voted AME</b>	<b>-</b>	<b>12,337,164</b>	<b>-</b>	<b>927,282</b>	<b>-</b>	<b>13,264,446</b>																
<b>Total AME</b>			<b>-</b>	<b>888,628</b>																		
<b>Non-Budget Expenditure (NBE)</b>																						
<b>Voted expenditure</b>																						
R Prior Period Adjustment	-	-	-	200,000	-	200,000																
<b>Total voted NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>																
<b>Total NBE</b>			<b>-</b>	<b>200,000</b>																		
<b>Voted expenditure</b>			<b>447</b>	<b>479,850</b>																		
<b>Non-voted expenditure</b>			<b>-</b>	<b>927,282</b>																		
<b>Total for Estimate</b>			<b>447</b>	<b>1,407,132</b>																		



**PART II: CHANGES PROPOSED**

	£'000
Present Plans	Changes
20,538,784	893,854
Revised Plans	21,432,638
<b>Net Cash Requirement</b>	

## 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	Gross	Income		Net
1	2	3	4	5	6	7	8	9	10			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A HMRC Administration	1,125,140	-93,222	1,031,918	4,641,574	-193,165	4,448,409	5,480,327	867,083	-151,801	715,282		
B VOA Administration	-	-	-	242,541	-56,934	185,607	185,607	37,096	-1,200	35,896		
C Utilised Provisions	16,000	-	16,000	19,000	-	19,000	35,000	-	-	-		
D Cost of Living	-	-	-	760,000	-	760,000	760,000	-	-	-		
<b>Total voted DEL</b>	<b>1,141,140</b>	<b>-93,222</b>	<b>1,047,918</b>	<b>5,663,115</b>	<b>-250,099</b>	<b>5,413,016</b>	<b>6,460,934</b>	<b>904,179</b>	<b>-153,001</b>	<b>751,178</b>		
<b>Non-voted expenditure</b>												
E National Insurance Fund	53,000	-	53,000	180,000	-	180,000	233,000	-	-	-		
<b>Total non-voted DEL</b>	<b>53,000</b>	<b>-</b>	<b>53,000</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>	<b>233,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total DEL</b>	<b>1,194,140</b>	<b>-93,222</b>	<b>1,100,918</b>	<b>5,843,115</b>	<b>-250,099</b>	<b>5,593,016</b>	<b>6,693,934</b>	<b>904,179</b>	<b>-153,001</b>	<b>751,178</b>		
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
F Child Benefit	-	-	-	12,896,922	-	12,896,922	12,896,922	-	-	-		
G Tax Free Childcare	-	-	-	631,640	-	631,640	631,640	-	-	-		
H Providing payments in lieu of tax relief to certain bodies	-	-	-	156,329	-	156,329	156,329	-	-	-		
I Lifetime ISA	-	-	-	500,595	-	500,595	500,595	-	-	-		
J Help to Save	-	-	-	46,387	-	46,387	46,387	-	-	-		
K HMRC Administration	-	-	-	20,000	-	20,000	20,000	20,109	-	20,109		
L VOA - Payments of rates to LAs on behalf of certain bodies	-	-	-	93,000	-5,182	87,818	87,818	-	-	-		
M VOA Administration	-	-	-	2,000	-	2,000	2,000	-	-	-		
N Utilised Provisions	-	-	-	-20,000	-	-20,000	-20,000	-	-	-		
O COVID-19	-	-	-	5,330	-	5,330	5,330	-	-	-		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,332,203</b>	<b>-5,182</b>	<b>14,327,021</b>	<b>14,327,021</b>	<b>20,109</b>	<b>-</b>	<b>20,109</b>		

## 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		
<b>Non-voted expenditure</b>											
P Personal Tax Credit	-	-	-	8,768,082	-	8,768,082	-	-	-	-	-
Q Other Reliefs and Allowances	-	-	-	13,264,446	-	13,264,446	-	-	-	-	-
<b>Total non-voted AME</b>	-	-	-	<b>22,032,528</b>	-	<b>22,032,528</b>	-	-	-	-	-
<b>Total AME</b>	-	-	-	<b>36,364,731</b>	<b>-5,182</b>	<b>36,359,549</b>	<b>20,109</b>	-	-	-	<b>20,109</b>
<b>Non-Budget Expenditure (NBE)</b>											
<b>Voted expenditure</b>											
R Prior Period Adjustment	-	-	-	200,000	-	200,000	-	-	-	-	-
<b>Total voted NBE</b>	-	-	-	<b>200,000</b>	-	<b>200,000</b>	-	-	-	-	-
<b>Total NBE</b>	-	-	-	<b>200,000</b>	-	<b>200,000</b>	-	-	-	-	-
<b>Voted expenditure</b>	<b>1,141,140</b>	<b>-93,222</b>	<b>1,047,918</b>	<b>20,195,318</b>	<b>-255,281</b>	<b>19,940,037</b>	<b>924,288</b>	<b>-153,001</b>	<b>771,287</b>		
<b>Non-voted expenditure</b>	<b>53,000</b>	-	<b>53,000</b>	<b>22,212,528</b>	-	<b>22,212,528</b>	-	-	-		
<b>Total for Estimate</b>	<b>1,194,140</b>	<b>-93,222</b>	<b>1,100,918</b>	<b>42,407,846</b>	<b>-255,281</b>	<b>42,152,565</b>	<b>924,288</b>	<b>-153,001</b>	<b>771,287</b>		

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>41,845,904</b>	<b>1,407,579</b>	<b>43,253,483</b>
<b>Net Capital Requirement</b>	<b>627,257</b>	<b>144,030</b>	<b>771,287</b>
<b>Accruals to cash adjustments</b>	<b>-596,131</b>	<b>269,527</b>	<b>-326,604</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-701,190	-107	-701,297
New provisions and adjustments to previous provisions	-32,000	10,000	-22,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-200,000	-200,000
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	162,391	162,391
Increase (-) / Decrease (+) in creditors	102,059	312,243	414,302
Use of provisions	35,000	-15,000	20,000
<b>Removal of non-voted budget items</b>	<b>-21,338,246</b>	<b>-927,282</b>	<b>-22,265,528</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-21,338,246	-927,282	-22,265,528
<b>Net Cash Requirement</b>	<b>20,538,784</b>	<b>893,854</b>	<b>21,432,638</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	1,178,140
<i>Less:</i>	
Administration DEL Income	-93,222
<b>Net Administration Costs</b>	<b>1,084,918</b>
Gross Programme Costs	42,208,846
<i>Less:</i>	
Programme DEL Income	-250,099
Programme AME Income	-5,182
Non-budget income	-200
<b>Net Programme Costs</b>	<b>41,953,365</b>
<b>Total Net Operating Costs</b>	<b>43,038,283</b>
<i>Of which:</i>	
Resource DEL	6,658,934
Capital DEL	-
Resource AME	36,379,549
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	15,000
<b>Total Resource Budget</b>	<b>43,053,483</b>
<i>Of which:</i>	
Resource DEL	6,693,934
Resource AME	36,359,549
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	200,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>43,253,483</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A: HMRC Administration	
Sales of Goods and Services	-93,222
<b>Total Sales of Goods and Services</b>	<b>-93,222</b>
<b>Total Administration</b>	<b>-93,222</b>
<b>Programme</b>	
A: HMRC Administration	
Sales of Goods and Services	-193,165
B: VOA Administration	
Sales of Goods and Services	-56,934
<b>Total Sales of Goods and Services</b>	<b>-250,099</b>
<b>Total Programme</b>	<b>-250,099</b>
<b>Total Voted Resource DEL</b>	<b>-343,321</b>
<b>Voted Resource AME</b>	
<b>Programme</b>	
L: VOA - Payments of rates to LAs on behalf of certain bodies	
Sales of Goods and Services	-5,182
<b>Total Sales of Goods and Services</b>	<b>-5,182</b>
<b>Total Programme</b>	<b>-5,182</b>
<b>Total Voted Resource AME</b>	<b>-5,182</b>
<b>Total Voted Resource Income</b>	<b>-348,503</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A: HMRC Administration	
Sales of Assets	-151,801
B: VOA Administration	
Sales of Assets	-1,200
<b>Total Sales of Assets</b>	<b>-153,001</b>
<b>Total Programme</b>	<b>-153,001</b>
<b>Total Voted Capital DEL</b>	<b>-153,001</b>
<b>Total Voted Capital Income</b>	<b>-153,001</b>

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

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

£'000

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

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest and Compensation	-200	-200	-	-	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-</b>	<b>-</b>	<b>-200</b>	<b>-200</b>

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Jim Harra

**Executive Agency Accounting Officers:**

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



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

- The introduction of a £5k minimum threshold for tangible Non-Current Assets (except devices).
- The introduction of a £250k minimum threshold for Intangible Non-Current Assets – software licences.
- Where a property is held under a long leasehold that is in excess of the life of the building, the risks and rewards of ownership of the building transfers to HMRC. In substance this reflects a freehold interest, so the asset is recognised as a freehold building.
- Where HMRC has subleases within government, the risks and rewards are not transferred by HMRC as lessor. These subleases are treated as operating leases.

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

For the financial year 2023-24, budget holders have delegated authority to present reward vouchers to staff (grades from AA to Grade 6), under the terms of the Department's Reward and Recognition Scheme ("Simply Thanks").

The vouchers are for a range of well-known retail outlets and offer managers a quick way to show their appreciation for the good work and positive behaviours of staff and colleagues by awarding them £20 vouchers. With effect from 1st December 2023, the value of the Simply Thanks voucher has increased from £20 to £25. The vouchers are funded from the Department's pre-existing budget for bonuses.

The Cycle to Work (CtW) scheme is part of the Government's Green Transport Plan to promote healthier journeys to work and reduce environmental pollution. The scheme allows staff to vary their contract of employment to sacrifice part of their salary and in return, are provided with the loan of a bike and cycling equipment. Staff are able to use the bike and equipment in their spare time as well as for cycling to work. Cycle Solutions administer the scheme on behalf of HMRC.

In HMRC, we use long service recognition to recognise jobholders who complete a total of 30, 40 and 50 years of service within the Civil Service. If a staff member meets the qualifying criteria and completes 40 or 50 years total service, they're entitled to a 'gift' to the value of £40. Note that the gift cannot be in the form of gift tokens/vouchers or any other form of money.

Childcare (Salary Sacrifice) Schemes are closed to new joiners but HMRC still operates a scheme for existing employees who opted into the scheme prior to its closure. This allows staff to vary their contract of employment to sacrifice part of their salary in exchange for childcare vouchers.

HMRC operates an Employee Discount Scheme, run and administered by Edenred, which provides staff access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee.

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

Nature of liability	£'000
<b><u>HMRC</u></b>	
Legal claims - Costs that may be awarded should various legal cases in which HMRC is involved be determined against the department.	145,000
Guaranteed costs – possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities.	700
Other – the department has a further number of contingent liabilities.	118,400
<b><u>VOA</u></b>	
Legal claims - Costs that may be awarded should various legal cases in which VOA is involved be determined against it.	620

# HM Treasury

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>£</b>			
<b>Budget Cover Transfers</b>			
(Section A) Core Treasury: Net transfers with other government departments, the most significant being £4,000,000 received from FCDO from the Economic Deterrence Initiative	3,405,000		
(Section L) UK Government Investments Limited (Net): An increase of £956,000 from the MoD and DCMS	956,000		
<b>Budget Neutral Changes</b>			
(Section A) Core Treasury: Increase of £2,500,000 due to allocation of Departmental Unallocated Provision	2,500,000		
(Formerly Section K) Departmental Unallocated Provision: £2,500,000 transferred to Core Treasury		-2,500,000	
<b>Budget Regime Changes</b>			
(Section B) Debt Management Office: Costs reclassified from RDEL programme to RAME		-4,406,000	
<b>Cash Management Adjustments</b>			
(Section A) Core Treasury: Cash Management rebate of £58,000	58,000		
<b>Other Changes</b>			
(Section A) Core Treasury: Decrease of £392,000 due to Admin to Programme switch to (Section N) Banking and gilts registration services		-392,000	
(Section M) UK Infrastructure Bank (Net): decrease driven by the timing of recruitment activity and the timing of the implementation of banking systems		-10,338,000	
<b>Reserve Claims</b>			
(Section A) Core Treasury: An increase of £44,324,000 of which £15,219,000 is Admin. This includes increases for the Business Engagement Process, Functional Covergence Programme and the Office of Financial Sanctions Implementation in addition to increases relating to the management of the government's shareholding in NatWest, Economic Crime Levy funding and payment of a Tax Infraction fine.	44,324,000		
(Section B) Debt Management Office: An increase of £1,400,000 due to costs driven by a continued high level of gilt issuance and elevated cash management demands	1,400,000		
(Section F) Office for Budget Responsibility (Net): An increase of £1,000,000 due to increase in scope of operations	1,000,000		

(Section L) UK Government Investments Limited (Net): An increase of £4,762,000 driven by the Post Office Inquiry	4,762,000		
<b>Total change in Resource DEL (voted)</b>	<b>58,405,000</b>	<b>-17,636,000</b>	<b>40,769,000</b>
<b>Other Changes</b>			
(Section N) Banking and gilts registration services: Increase of £392,000 due to admin to programme switch from Core Treasury (voted)	392,000		
<b>Total change in Resource DEL (non-voted)</b>	<b>392,000</b>		<b>392,000</b>
<b>AME Expenditure Changes</b>			
(Section O) Core Treasury (AME): A reduction in expected Help to Buy Scheme income of £3,000,000	3,000,000		
(Section R) Royal Mint dividend: A decrease from expected 2022/23 dividend partially off-set by an increase in expected 2023/24 dividend	568,000		
(Section T) Assistance to financial institutions, businesses and individuals: an increase of £47,000.0m to provide budgetary cover for movements in the fair value element of the Bank of England Asset Purchase Fund derivative. Dividends and UK Guarantee Scheme Income of £193,568,000.	47,000,000,000	-193,568,000	
(Section U) Royal Household (Net): An increase of £3,261,000 due to costs associated with higher Buckingham Palace reservicing works.	3,261,000		
(Section V) UK Asset Resolution Limited (Net): Decrease of £20,275,000 in the main due to a reduction for emerging pension costs.		-20,275,000	
(Section Y) EU Withdrawal Agreement Financial Settlement: An increase of £597,000,000 for potential provision revaluation	597,000,000		
(Section Z) Reclaim Fund Ltd (Net): Increase of £3,596,000 reflecting increase in forecast surplus		-3,596,000	
(Section AA) UK Infrastructure Bank (Net): increase driven by a prudent approach to budgeting to cover any adverse movements in Expected Credit Losses booked against the portfolio		37,134,000	
(Section AB) Pool Reinsurance Company Limited (Net): an increase of £30,557,000 to reflect the forecast net operating position		30,557,000	
(Section AC) Provisions: An increase of £511,437,000 across various provisions		511,437,000	
<b>Budget Regime Changes</b>			
(Section P) Debt Management Office: Costs reclassified from RDEL programme to RAME	4,406,000		
<b>Total change in Resource AME (voted)</b>	<b>47,608,235,000</b>	<b>361,689,000</b>	<b>47,969,924,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section A) Core Treasury: A transfer to DfE for £40,000		-40,000	
<b>Budget Neutral Changes</b>			

(Section A) Core Treasury: A transfer from Core Treasury to UKGI to provide cover for lease recognition under IFRS 16		-3,600,000	
(Section L) UK Government Investments Limited (Net): A transfer from Core Treasury to provide cover for lease recognition under IFRS 16	3,600,000		
<b>Other Changes</b>			
(Section M) UK Infrastructure Bank (Net): Movement largely driven by the planned disposal of assets		-800,000	
<b>Total change in Capital DEL (voted)</b>	<b>3,600,000</b>	<b>-4,440,000</b>	<b>-840,000</b>
<b>AME Expenditure Changes</b>			
(Section S) Sale of Shares: Proceeds from the sale of shares		-1,422,391,000	
(Section T) Assistance to financial institutions, businesses and individuals: a decrease of £4,551,056,000 due to a reduction from the Main Estimate in the required cash transfers to the Bank of England Asset Purchase Facility Fund.		-4,551,056,000	
(Section U) Royal Household (Net): a reduction of £1,629,000 due to changes in the phasing of capital works		-1,629,000	
(Section X) Help to Buy ISA: revised down by £30m to reflect the anticipated level of bonus payments to be made this year given recent trends within the scheme and broader housing market		-30,000,000	
(Section Y) EU Withdrawal Agreement Financial Settlement: increase of £6,000,000 as sterling value of receipts lower than that included in the Main Estimate.	6,000,000		
(Section Z) Reclaim Fund Ltd (Net): a reduction to reflect anticipated investment activity		-241,205,000	
(Section AA) UK Infrastructure Bank (Net): Movement reflective of a growing pipeline of projects which may result in higher than originally anticipated drawdowns before year end.	278,622,000		
(Section AB) Pool Reinsurance Company Limited (Net): increase to provide a prudent level of cover for investment activity	168,648,000		
<b>Total change in Capital AME (voted)</b>	<b>453,270,000</b>	<b>-6,246,281,000</b>	<b>-5,793,011,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-5,177,231,000	
<b>Total change in Net Cash Requirement</b>		<b>-5,177,231,000</b>	<b>-5,177,231,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	40,769,000	392,000	41,161,000	
Capital	-840,000	-	-840,000	
<b>Annually Managed Expenditure</b>				
Resource	47,969,924,000	-	47,969,924,000	
Capital	-5,793,011,000	-	-5,793,011,000	
<b>Total Net Budget</b>				
Resource	48,010,693,000	392,000	48,011,085,000	
Capital	-5,793,851,000	-	-5,793,851,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	-5,177,231,000			

Supplementary amounts required in the year ending 31 March 2024 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). Costs associated with the closure of the Office of Tax Simplification.

Spending on Treasury related bodies including the Office for Budget Responsibility (OBR), the UK Infrastructure Bank (UKIB), IUK Investments Limited, IUK Investments Holdings Limited, HMT UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations, UK Government Investments Limited (UKGI), UK Asset Resolution Limited (UKAR) and European Bank for Reconstruction and Development (EBRD).

Income arising from:

Assistance to institutions, businesses, and individuals, including fees and charges for the provision of guarantees, loan repayments, loan interest and fees, dividends, the sale of shares and debt royalties, financial regulators, insurance sponsorship and supervision responsibilities.

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.

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

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The administration of Pool Re and other related bodies.

DMO, GIAA, NIC and UKGI for services provided to other government departments and organisations.

\*Reimbursement of costs incurred on behalf of other entities. 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) and the UKIB. Costs associated with the UK exiting the European Union (EU) as per the Withdrawal Agreement.

\* The Debt Management Office.

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

	Net Resources												Net Capital						
	Present						Revised						Present			Revised			
	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										
<b>Departmental Expenditure Limit (DEL)</b>																			
<b>Voted expenditure</b>																			
A Core Treasury	222,685	-1,344	14,151	35,744	236,836	34,400	5,760	-3,640	2,120										
B Debt Management Office	17,524	4,406	1,400	-4,406	18,924	-	800	-	800										
F Office for Budget Responsibility (Net)	4,316	-	1,000	-	5,316	-	-	-	-										
L UK Government Investments Limited (Net)	15,460	-	5,718	-	21,178	-	-	-	3,600										
M UK Infrastructure Bank (Net)	68,900	-	-10,338	-	58,562	-	800	-800	-										
<i>Departmental Unallocated Provision</i>	2,500	-	-2,500	-	-	-	-	-	-										
<b>Total voted DEL</b>	<b>331,385</b>	<b>3,062</b>	<b>9,431</b>	<b>31,338</b>	<b>340,816</b>	<b>34,400</b>	<b>7,360</b>	<b>-840</b>	<b>6,520</b>										
<b>Non-voted expenditure</b>																			
N Banking and gilts registration services	-	2,318	-	392	-	2,710	-	-	-										
<b>Total non-voted DEL</b>	<b>-</b>	<b>2,318</b>	<b>-</b>	<b>392</b>	<b>-</b>	<b>2,710</b>	<b>-</b>	<b>-</b>	<b>-</b>										
<b>Total DEL</b>	<b>331,385</b>	<b>5,380</b>	<b>9,431</b>	<b>31,730</b>	<b>340,816</b>	<b>37,110</b>	<b>7,360</b>	<b>-840</b>	<b>6,520</b>										
<b>Annually Managed Expenditure (AME)</b>																			
<b>Voted expenditure</b>																			
O Core Treasury (AME)	-	-12,500	-	3,000	-	-9,500	-	-	-										
P Debt Management Office	-	-	-	4,406	-	4,406	-	-	-										
R Royal Mint dividend	-	-5,000	-	568	-	-4,432	-	-	-										
S Sale of shares	-	-	-	-	-	-	-	-	-										
T Assistance to financial institutions, businesses and individuals	-	16,000,000	-	46,806,432	-	62,806,432	49,100,000	-4,551,056	44,548,944										
U Royal Household (Net)	-	88,685	-	3,261	-	91,946	4,480	-1,629	2,851										
V UK Asset Resolution Limited (Net)	-	44,204	-	-20,275	-	23,929	-	-	-										
X Help to Buy ISA	-	5,688	-	-	-	5,688	180,000	-30,000	150,000										
Y EU Withdrawal Agreement Financial Settlement	-	-	-	597,000	-	597,000	-266,000	6,000	-260,000										
Z Reclaim Fund Ltd (Net)	-	-38,637	-	-3,596	-	-42,233	181,205	-241,205	-60,000										
AA UK Infrastructure Bank (Net)	-	8,266	-	37,134	-	45,400	921,378	278,622	1,200,000										
AB Pool Reinsurance Company Limited (Net)	-	-184,882	-	30,557	-	-154,325	-43,648	168,648	125,000										

**PART II: CHANGES PROPOSED**  
(continued)

	Net Resources						Net Capital		£'000
	Present			Revised			Present	Changes	
	Admin	Prog	Admin	Prog	Admin	Prog			
AC Provisions	1	2	3	4	5	6	7	8	9
	-	-	-	511,437	-	511,438	-	-	-
<b>Total voted AME</b>	-	15,905,825	-	47,969,924	-	63,875,749	50,077,415	-5,793,011	44,284,404
<b>Total AME</b>	-	-	-	47,969,924	-	-	-5,793,011	-5,793,011	-
<b>Voted expenditure</b>			9,431	48,001,262				-5,793,851	
<b>Non-voted expenditure</b>			-	392				-	
<b>Total for Estimate</b>			9,431	48,001,654				-5,793,851	

  

	£'000	
	Present Plans	Revised Plans
<b>Net Cash Requirement</b>	57,574,861	52,397,630
	-5,177,231	-5,177,231

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000
	Resources					Capital					
	Administration					Total					
	Gross		Net		Total	Gross		Net		Total	
1	2	3	4	5	6	7	8	9	10		
<b>Departmental Expenditure Limit (DEL)</b>											
<b>Voted expenditure</b>											
A Core Treasury	247,086	-10,250	236,836	40,008	-5,608	34,400	271,236	2,120	-	2,120	
B Debt Management Office	20,504	-1,580	18,924	-	-	-	18,924	800	-	800	
C Government Internal Audit Agency	51,797	-45,757	6,040	-	-	-	6,040	30	-	30	
D Office of Tax Simplification	1	-	1	-	-	-	1	-	-	-	
E United Kingdom Asset Resolution Limited (Net)	5,740	-	5,740	-	-	-	5,740	-	-	-	
F Office for Budget Responsibility (Net)	5,316	-	5,316	-	-	-	5,316	-	-	-	
G IUK Investments Limited (Net)	-	-	-	-	-	-	-	1	-	1	
H IUK Investments Holdings Limited (Net)	-	-	-	-	-	-	-	1	-	1	
I HM Treasury UK Sovereign SUKUK plc (Net)	-	-	-	1	-	1	1	-	-	-	
J Royal Mint Advisory Committee on the design of coins (Net)	1	-	1	-	-	-	1	-	-	-	
K National Infrastructure Commission	5,200	-	5,200	-	-	-	5,200	700	-	700	
L UK Government Investments Limited (Net)	21,178	-	21,178	-	-	-	21,178	3,600	-	3,600	
M UK Infrastructure Bank (Net)	58,562	-	58,562	-	-	-	58,562	-	-	-	
<i>Departmental Unallocated Provision</i>	-	-	-	-	-	-	-	-	-	-	
<b>Total voted DEL</b>	<b>415,385</b>	<b>-57,587</b>	<b>357,798</b>	<b>40,009</b>	<b>-5,608</b>	<b>34,401</b>	<b>392,199</b>	<b>7,252</b>	<b>-</b>	<b>7,252</b>	
<b>Non-voted expenditure</b>											
N Banking and gilts registration services	-	-	-	17,827	-15,117	2,710	2,710	-	-	-	
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,827</b>	<b>-15,117</b>	<b>2,710</b>	<b>2,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total DEL</b>	<b>415,385</b>	<b>-57,587</b>	<b>357,798</b>	<b>57,836</b>	<b>-20,725</b>	<b>37,111</b>	<b>394,909</b>	<b>7,252</b>	<b>-</b>	<b>7,252</b>	
<b>Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
O Core Treasury (AME)	-	-	-	500	-10,000	-9,500	-9,500	-	-	-	
P Debt Management Office	-	-	-	6,260	-1,854	4,406	4,406	-	-	-	
Q UK circulating coinage	-	-	-	14,775	-1,275	13,500	13,500	-	-	-	

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

	Revised Plans													
	Resources					Capital								
	Administration					Total								
	Gross	Income	Net	Gross	Net	Gross	Income	Net	Gross	Income	Net			
1	2	3	4	6	7	8	9	10						
R Royal Mint dividend	-	-	-	-	-4,432	-4,432	-	-	-	-	-	-	-	-
S Sale of shares	-	-	-	-	-	-	-	-	-	-	-	-1,422,391	-1,422,391	-
T Assistance to financial institutions, businesses and individuals	-	-	-	63,000,000	-193,568	62,806,432	62,806,432	62,806,432	44,548,944	44,548,944	44,548,944	-	-	44,548,944
U Royal Household (Net)	-	-	-	91,946	-	91,946	91,946	91,946	2,851	2,851	2,851	-	-	2,851
V UK Asset Resolution Limited (Net)	-	-	-	23,929	-	23,929	23,929	23,929	-	-	-	-	-	-
W Help to Buy (HMT) Limited (Net)	-	-	-	1	-	1	1	1	-	-	-	-	-	-
X Help to Buy ISA	-	-	-	5,688	-	5,688	5,688	5,688	150,000	150,000	150,000	-	-	150,000
Y EU Withdrawal Agreement Financial Settlement	-	-	-	597,000	-	597,000	597,000	597,000	-	-260,000	-260,000	-	-	-260,000
Z Reclaim Fund Ltd (Net)	-	-	-	-42,233	-	-42,233	-42,233	-42,233	-60,000	-60,000	-60,000	-	-	-60,000
AA UK Infrastructure Bank (Net)	-	-	-	45,400	-	45,400	45,400	45,400	1,200,000	1,200,000	1,200,000	-	-	1,200,000
AB Pool Reinsurance Company Limited (Net)	-	-	-	-154,325	-	-154,325	-154,325	-154,325	125,000	125,000	125,000	-	-	125,000
AC Provisions	-	-	-	511,438	-	511,438	511,438	511,438	-	-	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>64,100,379</b>	<b>-211,129</b>	<b>63,889,250</b>	<b>63,889,250</b>	<b>63,889,250</b>	<b>45,966,795</b>	<b>-1,682,391</b>	<b>44,284,404</b>	<b>45,966,795</b>	<b>-1,682,391</b>	<b>44,284,404</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AD Royal Household Pensions	-	-	-	4,500	-420	4,080	4,080	4,080	-	-	-	-	-	-
<b>Total non-voted AME</b>	-	-	-	<b>4,500</b>	<b>-420</b>	<b>4,080</b>	<b>4,080</b>	<b>4,080</b>	-	-	-	-	-	-
<b>Total AME</b>	-	-	-	<b>64,104,879</b>	<b>-211,549</b>	<b>63,893,330</b>	<b>63,893,330</b>	<b>63,893,330</b>	<b>45,966,795</b>	<b>-1,682,391</b>	<b>44,284,404</b>	<b>45,966,795</b>	<b>-1,682,391</b>	<b>44,284,404</b>
<b>Voted expenditure</b>	<b>415,385</b>	<b>-57,587</b>	<b>357,798</b>	<b>64,140,388</b>	<b>-216,737</b>	<b>63,923,651</b>	<b>64,281,449</b>	<b>64,281,449</b>	<b>45,974,047</b>	<b>-1,682,391</b>	<b>44,291,656</b>	<b>45,974,047</b>	<b>-1,682,391</b>	<b>44,291,656</b>
<b>Non-voted expenditure</b>	-	-	-	<b>22,327</b>	<b>-15,537</b>	<b>6,790</b>	<b>6,790</b>	<b>6,790</b>	-	-	-	-	-	-
<b>Total for Estimate</b>	<b>415,385</b>	<b>-57,587</b>	<b>357,798</b>	<b>64,162,715</b>	<b>-232,274</b>	<b>63,930,441</b>	<b>64,288,239</b>	<b>64,288,239</b>	<b>45,974,047</b>	<b>-1,682,391</b>	<b>44,291,656</b>	<b>45,974,047</b>	<b>-1,682,391</b>	<b>44,291,656</b>

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>16,277,154</b>	<b>48,011,085</b>	<b>64,288,239</b>
<b>Net Capital Requirement</b>	<b>50,085,507</b>	<b>-5,793,851</b>	<b>44,291,656</b>
<b>Accruals to cash adjustments</b>	<b>-8,781,402</b>	<b>-47,394,073</b>	<b>-56,175,475</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,076,272	-250,697	-1,326,969
Add cash grant-in-aid	1,155,364	291,561	1,446,925
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-16,011,793	-47,000,000	-63,011,793
New provisions and adjustments to previous provisions	-1	-1,108,437	-1,108,438
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	7,154,000	671,000	7,825,000
<b>Removal of non-voted budget items</b>	<b>-6,398</b>	<b>-392</b>	<b>-6,790</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-6,398	-392	-6,790
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>57,574,861</b>	<b>-5,177,231</b>	<b>52,397,630</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	415,385
<i>Less:</i>	
Administration DEL Income	-57,587
<b>Net Administration Costs</b>	<b>357,798</b>
Gross Programme Costs	108,861,659
<i>Less:</i>	
Programme DEL Income	-20,725
Programme AME Income	-211,549
Non-budget income	-200,000
<b>Net Programme Costs</b>	<b>108,429,385</b>
<b>Total Net Operating Costs</b>	<b>108,787,183</b>
<i>Of which:</i>	
Resource DEL	394,909
Capital DEL	-
Resource AME	63,893,330
Capital AME	44,698,944
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	-44,698,944
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>64,288,239</b>
<i>Of which:</i>	
Resource DEL	394,909
Resource AME	63,893,330
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>64,288,239</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Core Treasury	
Sales of Goods and Services	-10,250
B Debt Management Office	
Sales of Goods and Services	-1,580
C Government Internal Audit Agency	
Sales of Goods and Services	-45,757
<b>Total Sales of Goods and Services</b>	<b>-57,587</b>
<b>Total Administration</b>	<b>-57,587</b>
<b>Programme</b>	
A Core Treasury	
Sales of Goods and Services	-5,608
<b>Total Sales of Goods and Services</b>	<b>-5,608</b>
<b>Total Programme</b>	<b>-5,608</b>
<b>Total Voted Resource DEL</b>	<b>-63,195</b>
<b>Voted Resource AME</b>	
<b>Programme</b>	
O Core Treasury (AME)	
Sales of Goods and Services	-10,000
P Debt Management Office	
Sales of Goods and Services	-1,854
Q UK circulating coinage	
Sales of Goods and Services	-1,275
R Royal Mint dividend	
Interest and Dividends	-4,432
T Assistance to financial institutions, businesses and individuals	
Sales of Goods and Services	-4,000
Interest and Dividends	-189,568
<b>Total Sales of Goods and Services</b>	<b>-17,129</b>
<b>Total Interest and Dividends</b>	<b>-194,000</b>
<b>Total Programme</b>	<b>-211,129</b>
<b>Total Voted Resource AME</b>	<b>-211,129</b>
<b>Total Voted Resource Income</b>	<b>-274,324</b>
<b>Voted Capital AME</b>	
<b>Programme</b>	
S Sale of shares	
Other Income	-1,422,391
Y EU Withdrawal Agreement Financial Settlement	
Repayments	-260,000
<b>Total Other Income</b>	<b>-1,422,391</b>
<b>Total Repayments</b>	<b>-260,000</b>
<b>Total Programme</b>	<b>-1,682,391</b>
<b>Total Voted Capital AME</b>	<b>-1,682,391</b>
<b>Total Voted Capital Income</b>	<b>-1,682,391</b>

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

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

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200,000	-190,000	-	-1,111	-200,000	-191,111
<b>Total</b>	<b>-200,000</b>	<b>-190,000</b>	<b>-</b>	<b>-1,111</b>	<b>-200,000</b>	<b>-191,111</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-200,000	-190,000	-	-	-200,000	-190,000
Repayment of Business Rates Relief	-	-	-	-1,111	-	-1,111
<b>Total</b>	<b>-200,000</b>	<b>-190,000</b>	<b>-</b>	<b>-1,111</b>	<b>-200,000</b>	<b>-191,111</b>



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

The Accounting Officer prepares resource accounts for each financial year. See the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** James Bowler

**Executive Agency Accounting Officers:**

Sir Robert Stheeman	UK Debt Management Office
Elizabeth Honer	Government Internal Audit Agency
James Heath	National Infrastructure Commission

**ALB Accounting Officers:**

Beth Russell	Office of Tax Simplification
Charles Donald	UK Government Investments
Richard Hughes	Office for Budget Responsibility
John Flint	UK Infrastructure Bank Limited
Anne Jessop	Royal Mint Advisory Committee
Sir Michael Stevens	The Royal Household Sovereign Grant
John Tattersall	United Kingdom Asset Resolution Limited
Anna Caffyn	Help to Buy (HMT) Limited
Catherine Little	IUK Investments Limited
Catherine Little	IUK Investments Holdings Limited
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
E	UK Asset Resolution Limited	5,740	-	5,740
F	Office for Budget Responsibility	5,316	-	5,316
G	IUK Investments Limited	-	1	-
H	IUK Investments Holdings Limited	-	1	-
I	HM Treasury UK Sovereign SUKUK plc	1	-	-
J	Royal Mint Advisory Committee on the design of coins	1	-	-
L	United Kingdom Government Investments Limited	21,178	3,600	21,678
M	UK Infrastructure Bank	58,562	-	58,562
U	Royal Household	91,946	2,851	86,300
V	UK Asset Resolution Limited	23,929	-	23,929
W	Help to Buy (HMT) Limited	1	-	-
Z	Reclaim Fund Ltd	-42,233	-60,000	-
AA	UK Infrastructure Bank	45,400	1,200,000	1,245,400
AB	Pool Reinsurance Company Limited	-154,325	125,000	-
<b>Total</b>		<b>55,516</b>	<b>1,271,453</b>	<b>1,446,925</b>

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

Nature of liability	£'000
1. HM Treasury has provided indemnities for the directors of UK Infrastructure Bank Limited, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury Sovereign SUKUK plc, UK Government Investments Limited and Help to Buy (UK) Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
2. HM Treasury authorised the Bank of England (January 2009) to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility.	Unquantifiable up to 750,900,000
3. Agreement via the financial framework to recapitalise the Bank of England in the event of a major capital loss (announced June 2018) leads to an unquantifiable contingent liability.	Unquantifiable
4. The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable
5. HM Treasury provides guarantees to the UK oil and gas industry in the form of Decommissioning Relief Deeds. These deeds provide companies with certainty on the tax relief they will receive on future decommissioning of North Sea oil fields. Currently there have been no changes to the tax regime that would generate a liability to be paid under these agreements. The maximum potential liability under this scheme cannot be quantified at present.	Unquantifiable
6. HM Treasury provides a guarantee for the No-interest Loan Scheme (announced 31 March 2021). The maximum amount to be paid under the contingent liability is £10m.	10,000
7. The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement that provides a financing facility (upper limit £36m) subject to demand. Parliamentary authority limits the overall amount of public money available to the Royal Mint at £50m. If the Royal Mint Trading Fund was unable to meet this commitment the NLF funding conditions dictate that the amount outstanding would have to be met from within HM Treasury's DEL.	Up to 36,000
8. HM Treasury indemnifies the Cabinet Office in the event that the Royal Mint fail to make payments to the civil service pension scheme.	Unquantifiable
9. An indemnity similar to those given to civil servants under the Civil Service Management Code has been given to the members of the board of Royal Mint Limited for the period between 16 July 2009 and 31 December 2009. The indemnity remains in place for the HMG director on the board of Royal Mint Ltd on behalf of HM Treasury as shareholder.	Unquantifiable
10. The UK's investment in the Asian Infrastructure Investment Bank (AIIB) is in the form of 20% paid-in capital and 80% callable capital. A remote contingent liability arises in relation to the US\$2.4bn (approximately £2.0bn) of callable capital.	Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)

**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 £1.8bn) of callable capital.	Unquantifiable up to €2.0bn (liability subject to € exchange rate)
12. HM Treasury has a remote contingent liability valued at £32.2bn at 31 March 2023 in respect of the UK's liability to the European Investment Bank (EIB).	32,200,000
13. HM Treasury has a remote contingent liability for the possible crystallisation of obligations to the EU for legal cases around the EU Budget and financial interests where facts forming the subject occurred before 31 December 2020. The UK share of these disclosed items is estimated at 31 March 2023 to be £338m.	338,000
14. Guarantee for the Help to Buy 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. The maximum contingent liability is £12bn.	Up to 12,000,000
15. 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 arises.	Up to 3,200,000
16. The Chancellor of the Exchequer and Chief Secretary to the HM Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions.	Up to 577,000
17. HM Treasury has an agreement with the UK Investment Bank to act as sovereign guarantor for guarantee products issued up to £10bn, capped at £2.5bn in any given year.	Up to 240,000
18. Possible crystallisation of market standard warranties in association with the sale of the UKAR Bradford and Bingley and NRAM loan book assets:	
(i) to Prudential plc (March 2017 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds of £11.4bn	Up to 11,400,000
(ii) to Rothesay Life (September 2018 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at £195m	Up to 195,000
(iii) market standard intermediate warranties, issued by UKAR and backed by HM Treasury. The maximum potential liability is capped at £4.96bn	Up to 4,900,000 and 60,000
19. 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
20. Possible crystallisation of certain warranties and indemnities given as part of the sale of Bradford and Bingley and NRAM and remaining mortgage and loan portfolios to Citibank and Davidson Kempner, with financing provided by PIMCO. The total consideration for this sale for the Exchequer was £5.2bn.	
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:	Up to 4,800,000
a) The loan sale	Up to
(i). market standard intermediate warranties, capped at 20% of final sale price, giving a maximum liability of £960m	960,000
(ii). broker commission warranty, capped at 100% of the principal balance of the loans, or £4.8bn	4,800,000
(iii). fundamental warranties, capped at the value attributed to the written-off debt portfolio (£28m)	28,000
b) The share sale	Up to
(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	290,000
c) The share sale - provided by UKAR but create contingent liabilities as they are backed by HM Treasury	Up to
(i). other warranties (£28m)	28,000
ii). other miscellaneous indemnities amounting to an aggregate cap of £290m.	290,000
21. 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
22. 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
23. The Dormant Bank and Building Society Accounts Act 2008 ensures that the right of account holders to reclaim their money and is protected in perpetuity by transferring the individual's claim against the bank or building society to RFL.	Up to 1,100,946
24. HM Treasury provided BlackRock Investment Management (UK) Ltd. with a capped £3m indemnity. The indemnity covers the risk that BlackRock could become liable to third parties for claims made in the context of their engagement related to the Bounce Back Loan Scheme.	Unquantifiable up to 3,000

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

Nature of liability	£'000
25. 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
26. 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
27. 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
<b>£</b>			
<b>Budget Cover Transfers</b>			
(Subhead C4) To the Department for Health and Social Care (DHSC) to provide funding for free abortion access in England for women from Northern Ireland.		-550,000	
(Subhead D4) To the Department for Environment, Food and Rural Affairs (DEFRA) for the GREAT campaign.		-1,260,000	
(Subhead D4) To the Department for Digital, Culture, Media and Sport (DCMS) for the GREAT campaign.		-11,134,000	
(Subhead D4) To the Foreign, Commonwealth and Development Office (FCDO) for the GREAT campaign.		-4,058,000	
(Subhead D4) To the Department for Business and Trade (DBT) for the GREAT campaign.		-8,420,000	
(Subhead E4) To the Department for Science, Innovation and Technology (DSIT) for Emergency Alerting funding.		-2,397,000	
(Subhead B4) To the Foreign, Commonwealth and Development Office (FCDO) for Index funding.		-125,000	
(Subhead B4) To the Foreign, Commonwealth and Development Office (FCDO) for UK CRAF'd contribution to the United Nations Complex Risk Analytics Trust Fund.		-50,000	
(Subhead D4) To the Department of Work and Pensions (DWP) for the Government Data Exchange programme.		-700,000	
(Subhead D4) To the Department of Business and Trade (DBT) for the Osaka Trade Expo.		-1,575,000	
(Subhead E4) To the Ministry of Defence (MOD) to support additional capacity within COBSEO.		-97,000	
(Subhead E4) To the Ministry of Defence (MOD) to support the National Shipbuilding Office.		-292,000	
(Subhead D1) To the Department for Energy Security and Net Zero (DESNZ) to cover the cost of cloud based services to run fraud analytics environment.		-346,000	
(Subhead E1) From the Home Office (HO) for staff costs.	79,000		
(Subhead E1) From the Attorney General's Office (AGO) to cover Special Advisor pay costs.	5,000		
(Subhead E1) From the Department for Business and Trade (DBT) to cover Special Advisor pay costs.	117,000		
(Subhead E1) From the Department for Digital Culture Media Sports (DCMS) to cover Special Advisor pay costs.	171,000		



(Subhead E1) From the Department for Energy Security and Net Zero (DESNZ) to cover Special Advisor pay costs.	474,000
(Subhead E1) From the Department for Education (DFE) to cover Special Advisor pay costs.	67,000
(Subhead E1) From the Department for Transport (DfT) to cover Special Advisor pay costs.	55,000
(Subhead E1) From the Department for Science, Innovation and Technology (DSIT) to cover Special Advisor pay costs.	330,000
(Subhead E1) From the Foreign and Commonwealth Development Office (FCDO) to cover Special Advisor pay costs.	24,000
(Subhead E1) From the HM Treasury (HMT) to cover Special Advisor pay costs.	51,000
(Subhead E1) From the Home Office (HO) to cover Special Advisor pay costs.	68,000
(Subhead E1) From the Ministry of Defence (MOD) to cover Special Advisor pay costs.	143,000
(Subhead E1) From the Scotland Office (SO) to cover Special Advisor pay costs.	6,000
(Subhead E1) From the Wales Office to cover Special Advisor pay costs.	24,000
(Subhead E1) From the Department for Business and Trade (DBT) to cover Public Appointments Digital Service costs.	10,000
(Subhead D1) From the Department for Science, Innovation and Technology (DSIT) for the Matrix programme costs.	2,533,000
(Subhead D1) From the Ministry of Defence for Civil Service Live 2023.	143,000
(Subhead D1) From the Department for Business and Trade (DBT) for Civil Service Live 2023.	12,000
(Subhead D1) Department for Levelling Up, Housing and Communities (DLUHC) for Civil Service Live	16,000
(Subhead E1) From the Department for Digital Culture Media Sports (DCMS) to cover Public Appointments Digital Service costs.	14,000
(Subhead D1) From the Department for Energy Security and Net Zero (DESNZ) for Civil Service Live 2023.	30,000
(Subhead D1) From the Department for Science, Innovation and Technology (DSIT) for Civil Service Live 2023.	7,000
(Subhead D4) From the Department for Education (DFE) to fund T-level related expenditure.	113,000
(Subhead A4) From the Department for Food and Rural Affairs (DEFRA) to support of the Border Flow Service.	370,000
(Subhead A4) From Department for Transport (DfT) to support of the Border Flow Service.	1,000,000
(Subhead D4) From the Department of Levelling up Housing and Communities (DLUHC) for the One Public Estate programme.	2,280,000
(Subhead E4) From the Department for Health and Social Care for the Infected Blood Inquiry.	6,482,000

(Subhead D4) From the Department for Science, Innovation and Technology for the GREAT campaign.	6,099,000	
(Subhead D4) From the Department for Energy Security and Net Zero (DESNZ) for Invest to Save campaign planning and social media usage.	28,000	
(Subhead E4) From the Foreign, Commonwealth and Development Office (FCDO) Prosperity Fund for the Conflict, Security and Stability Fund.	250,000	
(Subhead E4) From the Foreign, Commonwealth and Development Office (FCDO) for the China Capability Programme.	139,000	
(Subhead E4) From the Foreign, Commonwealth and Development Office (FCDO) for the National Security Communications Research and Insights Qualitative Research project.	130,000	
(Subhead B4) From the Ministry of Defence (MOD) for Spotlight Confidential Programme funding.	4,001,000	
(Subhead E4) From the Security and Intelligence Agencies (SIA) to deliver Cyber Programmes.	694,000	
(Subhead B4) From the Foreign, Commonwealth and Development Office (FCDO) for the UK contribution to the United Nations Complex Risk Analytics Trust	150,000	
(Subhead E4) From the Department of Health and Social Care (DHSC) for the Infected Blood Inquiry Response and Compensation Team.	221,000	
(Subhead E4) From the Security and Intelligence Agencies (SIA) for funding for the Cyber Resilience Programme.	72,000	
(Subhead E4) Transfer £20k of Non ODA Funding for Regulatory diplomacy.	20,000	
<b>Budget Exchange</b>		
(Subhead D4) Budget exchange from FY22/23 for the continued delivery the One Login Programme	13,000,000	
(Subhead D4) Budget exchange from FY22/23 for the continued delivery the One Login Programme	2,750,000	
(Subhead E4) Exchange of FY23/24 underspend to continue delivery of the Health Innovation Fund programme in FY 24/25		-1,006,000
<b>Budget Neutral Changes</b>		
(Subhead D4) GDS One Login switch Programme to CDEL		-10,130,000
(Subhead F1) Government Property Agency Admin to CDEL	3,380,000	
<b>Machinery of Government (MoG) Changes</b>		
(Subhead E1) Transfer of UK Governance Division from Cabinet Office to the Department for Levelling Up, Housing and Communities (DLUHC).		-1,253,000
(Subhead E1) Transfer of the Windsor Framework Taskforce to Cabinet Office from the Foreign and Commonwealth Development Office (FCDO).	2,114,000	
<b>Other Changes</b>		
(Subhead E4) Return of unspent Grenfell Tower Inquiry reserve claim to HM Treasury.		-9,886,000
(Subhead D4) A decrease of Cabinet Office DEL in relation to IFRS16.		-14,050,000

(Subhead F4) An increase of Government Property Agency DEL in relation to IFRS16.	15,400,000	
(Subhead G4) An increase of EHRC DEL in relation to IFRS16.	20,000	
(Subhead D4) An increase of Cabinet Office IFRS16 depreciation.	14,855,000	
(Subhead G4) An increase of EHRC depreciation in relation to IFRS16.	500,000	
(Subhead F4) An increase of Government Property Agency IFRS16 depreciation.	44,000,000	
(Subhead D4) A decrease of Cabinet Office depreciation.		-46,468,000
(Subhead F4) A decrease of Government Property Agency depreciation.		-16,600,000
(Subhead D4) A increase of Cabinet office depreciation.	55,000	
<b>Reserve Claims</b>		
(Subhead E1) Funding for Official Portraits of His Majesty The King.	5,634,000	
(Subhead D1) JV sale proceeds to fund Productivity measures.	1,500,000	
(Subhead D1) JV sale proceeds to fund Productivity measures.	2,000,000	
(Subhead D1) JV sale proceeds to fund Productivity measures.	300,000	
(Subhead F1) Funding for the Government Property Agency to meet 1, Victoria Street dilapidation costs.	22,500,000	
(Subhead F1) Funding for the Government Property Agency to meet 1, Victoria Street dilapidation warranty related costs.	3,000,000	
(Subhead F1) Funding for the Government Property Agency for the Private Finance Initiative unitary charge.	15,220,000	
(Subhead F1) Funding for the Government Property Agency to cover the shortfall in freehold rental income from the initial estimate in SR21.	2,309,000	
(Subhead D1) JV sale proceeds to fund Productivity measures.	800,000	
(Subhead D1) To recognise the surrender of the CCS dividend.	37,242,000	
(Subhead D1) JV sale proceeds to fund Productivity measures.	2,000,000	
(Subhead D1) Additional budget awarded as part of the HMT cash management scheme.	58,000	
(Subhead F1) JV sale proceeds to fund non-consolidated payment.	526,000	
(Subhead B1) JV sale proceeds to fund non-consolidated payment.	369,000	
(Subhead C1) JV sale proceeds to fund non-consolidated payment.	142,000	
(Subhead D1) JV sale proceeds to fund non-consolidated payment.	6,820,000	
(Subhead E1) JV sale proceeds to fund non-consolidated payment.	1,343,000	

(Subhead E1) Funding required for the UK Covid-19 Inquiry.	12,269,000		
(Subhead C1) Funding for free abortion access in England for women from Northern Ireland.	550,000		
(Subhead D1) JV sale proceeds to fund Productivity measures.	500,000		
(Subhead D1) Funding for the Grant Application Portal.	357,000		
(Subhead E1) Labour Market Evaluations Fund.	70,000		
(Subhead E1) IBI compensation team expert panel.	1,000,000		
(Subhead A4) JV sale proceeds to fund non-consolidated payment.	102,000		
(Subhead B4) JV sale proceeds to fund non-consolidated payment.	1,173,000		
(Subhead C4) JV sale proceeds to fund non-consolidated payment.	25,000		
(Subhead D4) JV sale proceeds to fund non-consolidated payment.	1,141,000		
(Subhead E4) JV sale proceeds to fund non-consolidated payment.	459,000		
(Subhead C4) To recognise the surrender of the CCS dividend.	2,000,000		
(Subhead D4) To recognise the surrender of the CCS dividend.	29,658,000		
(Subhead E4) To recognise the surrender of the CCS dividend.	2,100,000		
<b>Total change in Resource DEL (voted)</b>	<b>275,669,000</b>	<b>-130,397,000</b>	<b>145,272,000</b>
<b>AME Expenditure Changes</b>			
(Subhead I9) Cabinet Office dilapidation and property impairment.	1,100,000		
(Subhead J9) Government Property Agency dilapidations and property impairments.	10,800,000		
(Subhead H9) MEP Pensions.	3,200,000		
(Subhead H9) Cabinet Office provisions.	4,900,000		
(Subhead H9) Government Property Agency provisions.	5,000,000		
(Subhead H9) Government Property Agency IFRS16 RAME.	1,500,000		
<b>Total change in Resource AME (voted)</b>	<b>26,500,000</b>		<b>26,500,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Subhead B7) From the Security and Intelligence Agencies (SIA) for INDEX capability.	2,000,000		
(Subhead F7) From the Department for Science, Innovation and Technology (DSIT) for 22-26 Whitehall, London.	5,050,000		
(Subhead F7) From the Department for Energy Security and Net Zero (DESNZ) for 3-8 and 55 Whitehall, London.	3,378,000		
(Subhead E7) From the Ministry of Justice (MOJ) for the Evaluation Accelerator Fund.	28,000		
(Subhead B7) From the Foreign, Commonwealth and Development Office (FCDO) for the Rosa Renewal Programme.	4,051,000		

(Subhead B7) From the Department for Business and Trade (DBT) for the Rosa Renewal Programme.	501,000		
(Subhead B7) From the Foreign, Commonwealth and Development Office (FCDO) for the Rosa Renewal Programme.	150,000		
(Subhead B7) From the Department for Environment Food and Rural Affairs (DEFRA) for the Rosa Renewal Programme.	216,000		
(Subhead F7) To the Home Office for the Aragon Court disposal.		-3,648,000	
(Subhead E7) To the Department for Science, Innovation and Technology (DSIT) for the Food Trials Economic and Social Research Council.		-1,904,000	
<b>Budget Neutral Changes</b>			
(Subhead D7) GDS One Login switch Programme to CDEL.	10,130,000		
(Subhead F7) Government Property Agency Admin to CDEL.		-3,380,000	
<b>Other Changes</b>			
(Subhead G7) EHRC IFRS16 CDEL.	300,000		
(Subhead D7) Cabinet Office IFRS16 CDEL.	10,000		
(Subhead F7) Government Property Agency IFRS16 CDEL.	254,600,000		
<b>Reserve Claims</b>			
(Subhead E7) Funding required for the UK Covid-19 Inquiry.	3,022,000		
(Subhead D7) Funding for the Grant Application Portal funding.	1,675,000		
(Subhead D7) Funding to continue to deliver the One Login Programme.	6,000,000		
<b>Total change in Capital DEL (voted)</b>	<b>291,111,000</b>	<b>-8,932,000</b>	<b>282,179,000</b>
<b>Other Changes</b>			
(Subhead H) Cabinet Office IFRS 16 CAME.	50,000		
(Subhead H) Government Property Agency IFRS16 CAME.	30,000,000		
<b>Total change in Capital AME (voted)</b>	<b>50,000</b>		<b>50,000</b>
Budgetary changes from resource and capital movements.	484,001,000		
Adjustments for ALBS.	26,000		
Adjustment to remove non-cash items.		-22,287,000	
Increase in debtors.	70,000,000		
Decrease in creditors.	210,000,000		
<b>Total change in Net Cash Requirement</b>	<b>764,027,000</b>	<b>-22,287,000</b>	<b>741,740,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † ††	145,272,000	-	145,272,000
Capital	282,179,000	-	282,179,000
<b>Annually Managed Expenditure</b>			
Resource	26,500,000	-	26,500,000
Capital	30,050,000	-	30,050,000
<b>Total Net Budget</b>			
Resource	171,772,000	-	171,772,000
Capital	312,229,000	-	312,229,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement † ††</b>	<b>741,740,000</b>		

Supplementary amounts required in the year ending 31 March 2024 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 the Government's and Prime Minister's priorities.

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

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

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

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

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

Payment of recovered fraud into the Consolidated Fund, disbursement of fraud recovery and the 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.

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, 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:

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.

† Responsibility for the Windsor Framework Task Force was transferred from the Foreign, Commonwealth and Development Office on 23 May 2023. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Resource DEL (voted) is increased by £2,114,000; and
- (b) the net cash requirement is increased by £2,114,000.

†† Responsibility for UK Governance was transferred to the Department for Housing, Levelling Up and Communities on 23 May 2023. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Resource DEL (voted) is decreased by £1,253,000; and
- (b) the net cash requirement is decreased by £1,253,000.

## 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	7	8	9								
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security	345	16,786	-	1,472	345	18,258	-	-	-	-	-	-	-	-	-	-	-
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	18,084	17,639	369	5,149	18,453	22,788											
C Advance equality of opportunity across the UK.	10,022	6,978	142	2,025	10,164	9,003											
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	201,628	178,186	53,750	-27,594	255,378	150,592											
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	162,543	223,268	9,476	10,228	172,019	233,496											
F Executive Agency - Government Property Agency	94,302	-	89,735	-	184,037	-											
G Arm's Length Bodies (net)	14,779	5,272	520	-	15,299	5,272											
<b>Total voted DEL</b>	<b>501,703</b>	<b>448,129</b>	<b>153,992</b>	<b>-8,720</b>	<b>655,695</b>	<b>439,409</b>											
<b>Total DEL</b>																	
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
H Cabinet Office AME	-	16,268	-	9,200	-	25,468											
I Executive Agency - Government Property Agency - AME	-	254,200	-	17,300	-	271,500											
<b>Total voted AME</b>	<b>-</b>	<b>270,468</b>	<b>-</b>	<b>26,500</b>	<b>-</b>	<b>296,968</b>											
<b>Total AME</b>																	
<b>Voted expenditure</b>																	
<b>Non-voted expenditure</b>																	
<b>Total for Estimate</b>																	



**PART II: CHANGES PROPOSED**  
*(continued)*

	£'000
Present Plans	Changes
1,477,078	741,740
Revised Plans	2,218,818
<b>Net Cash Requirement</b>	<b>2,218,818</b>

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000				
	Resources					Capital									
	Administration		Programme			Total		Gross		Income		Net			
	1	2	3	4	5	6	7	8	9	10					
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security	345	-	345	19,258	-1,000	18,258					18,603				
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.	22,520	-4,067	18,453	140,694	-117,906	22,788					41,241				20,468
C Advance equality of opportunity across the UK.	10,264	-100	10,164	9,003	-	9,003					19,167				
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	679,022	-423,644	255,378	207,924	-57,332	150,592					405,970				85,338
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	186,247	-14,228	172,019	234,025	-529	233,496					405,515				18,199
F Executive Agency - Government Property Agency	962,728	-778,691	184,037	-	-	-					184,037				523,210
G Arm's Length Bodies (net)	15,299	-	15,299	5,272	-	5,272					20,571				800
<b>Total voted DEL</b>	<b>1,876,425</b>	<b>-1,220,730</b>	<b>655,695</b>	<b>616,176</b>	<b>-176,767</b>	<b>439,409</b>					<b>1,095,104</b>				<b>648,015</b>
<b>Total DEL</b>	<b>1,876,425</b>	<b>-1,220,730</b>	<b>655,695</b>	<b>616,176</b>	<b>-176,767</b>	<b>439,409</b>					<b>1,095,104</b>				<b>648,015</b>
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
H Cabinet Office AME	-	-	-	25,468	-	25,468					25,468				50
I Executive Agency - Government Property Agency - AME	-	-	-	271,500	-	271,500					271,500				30,000
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,968</b>	<b>-</b>	<b>296,968</b>					<b>296,968</b>				<b>30,050</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,968</b>	<b>-</b>	<b>296,968</b>					<b>296,968</b>				<b>30,050</b>

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

£'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	1,876,425	-1,220,730	655,695	913,144	-176,767	736,377			1,392,072	713,894	-35,829	678,065
Non-voted expenditure	-	-	-	-	-	-			-	-	-	-
Total for Estimate	1,876,425	-1,220,730	655,695	913,144	-176,767	736,377			1,392,072	713,894	-35,829	678,065

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1,220,300</b>	<b>171,772</b>	<b>1,392,072</b>
<b>Net Capital Requirement</b>	<b>365,836</b>	<b>312,229</b>	<b>678,065</b>
<b>Accruals to cash adjustments</b>	<b>-109,058</b>	<b>257,739</b>	<b>148,681</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-20,551	-870	-21,421
Add cash grant-in-aid	20,522	896	21,418
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-425,085	20,113	-404,972
New provisions and adjustments to previous provisions	-30,944	-42,400	-73,344
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	166,000	70,000	236,000
Increase (-) / Decrease (+) in creditors	181,000	210,000	391,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,477,078</b>	<b>741,740</b>	<b>2,218,818</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	1,876,425
<i>Less:</i>	
Administration DEL Income	-1,220,730
<b>Net Administration Costs</b>	<b>655,695</b>
Gross Programme Costs	752,613
<i>Less:</i>	
Programme DEL Income	-212,596
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>540,017</b>
<b>Total Net Operating Costs</b>	<b>1,195,712</b>
<i>Of which:</i>	
Resource DEL	1,095,104
Capital DEL	40
Resource AME	296,968
Capital AME	-
Non-budget	-196,400
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-40
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	196,400
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,392,072</b>
<i>Of which:</i>	
Resource DEL	1,095,104
Resource AME	296,968
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,392,072</b>

**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	-441
Other Income	-3,626

C Advance equality of opportunity across the UK.

Other Income	-100
--------------	------

D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.

Sales of Goods and Services	-219,367
Other Income	-204,277

E Support the design and implementation of HM Government's policies and the Prime Minister's priorities

Sales of Goods and Services	-14,228
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F Executive Agency - Government Property Agency

Other Income	-778,691
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**Total Sales of Goods and Services****-234,036****Total Other Income****-986,694****Total Administration****-1,220,730****Programme**

A Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security

Other Income	-1,000
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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	-117,906
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D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.

Sales of Goods and Services	-19,579
Other Income	-37,753

E Support the design and implementation of HM Government's policies and the Prime Minister's priorities

Sales of Goods and Services	-529
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**Total Sales of Goods and Services****-138,014****Total Other Income****-38,753****Total Programme****-176,767****Total Voted Resource DEL****-1,397,497****Total Voted Resource Income****-1,397,497****Voted Capital DEL****Programme**

D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.

Other Grants	-120
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**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (continued)**

	<b>£'000</b>
	<b>Revised Plans</b>
F Executive Agency - Government Property Agency	
Other Grants	-35,709
<b>Total Other Grants</b>	<b>-35,829</b>
<b>Total Programme</b>	<b>-35,829</b>
<b>Total Voted Capital DEL</b>	<b>-35,829</b>
<b>Total Voted Capital Income</b>	<b>-35,829</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-196,400	-196,400	-196,400	-196,400
<b>Total</b>	-	-	<b>-196,400</b>	<b>-196,400</b>	<b>-196,400</b>	<b>-196,400</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Disposal of Carillion Assets	-	-	-40,750	-40,750	-40,750	-40,750
Disposal of UK Cloud Assets	-	-	-2,500	-2,500	-2,500	-2,500
Recoveries from Crown Commercial Service	-	-	-71,000	-71,000	-71,000	-71,000
Disposal of Shareholding in SSCL	-	-	-82,150	-82,150	-82,150	-82,150
<b>Total</b>	-	-	<b>-196,400</b>	<b>-196,400</b>	<b>-196,400</b>	<b>-196,400</b>



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

The Accounting Officer prepares resource accounts for each financial year. See the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

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

**Executive Agency Accounting Officers:**

Mark Bourge Chief Executive of the Government Property Agency  
Simon Tse Chief Executive of the Crown Commercial Service

**ALB Accounting Officers:**

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

**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	2,750	-	3,540
G	Commission for Equality and Human Rights	17,650	800	17,603
G	The Registrar of Consultant Lobbyists	171	-	275
H	Commission for Equality and Human Rights	-	50	-
<b>Total</b>		<b>20,571</b>	<b>850</b>	<b>21,418</b>

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

Nature of liability	£'000
<p><b>1. Indemnity for Ventilator Provider</b></p> <p>In agreeing the emergency provision of Rapidly Manufactured Ventilator Systems (RMVS), Cabinet Office have provided indemnities. Indemnity one is for the third party Intellectual Property Rights for the designers of the RMVSs and for the contract manufacturers of RMVSs. The basic functionality of a ventilator is well understood and we believe that the risk here is low. Indemnity two is for the product liability for the designers of the RMVSs and for the contract manufacturers of RMVSs. The need is driven by the unprecedented speed of the development of this medical device compared to typical development times frequently measured in months and years.</p>	Unquantifiable
<p><b>2. Indemnity for the Official Receiver</b></p> <p>The government has indemnified the Official Receiver, appointed as Liquidator of Virtual Infrastructure Group Limited and UK Cloud Limited or any related or affiliated companies for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity became effective on 25 October 2022 and may be terminated by government giving not less than 14 days' notice.</p>	Unquantifiable
<p><b>3. Commercially Sensitive</b></p> <p>Cabinet Office have entered into contingent liabilities by offering contractual guarantee limitations to supplier liabilities. There are some liabilities where details are not given due to reasons of commercial sensitivity, of which the likelihood of a future outflow of economic resources is considered remote and unquantifiable.</p>	Unquantifiable
<p><b>4. Indemnity for United Nations Framework Convention on Climate Change</b></p> <p>In November 2021, the UK hosted the 26th Conference of Parties (COP26) on behalf of the United Nations Framework Convention on Climate Change (UNFCCC).</p> <p>In accordance with the Host Country Agreement, the UK is responsible for dealing with any action, claim or other demand against the secretariat, the United Nations or any of their officials. The UK has indemnified and holds harmless the United Nations and the secretariat and any of their officials in respect of any such action, claim or demand, except where it is agreed by the United Nations/secretariat and the UK. The likelihood of a future outflow of economic resources is considered remote and unquantifiable.</p>	Unquantifiable
<p><b>5. Indemnity for trustees of the Commission for Racial Equality Pension and Life Assurance Scheme</b></p> <p>The government has indemnified the trustees of the Commission for Racial Equality Pension and Life Assurance Scheme (CREPLAS) against future personal liability claims in relation to their administration of the scheme to the extent that such personal liability claims exceed the scheme's surplus assets and the trustee's private insurance maximum benefit.</p>	Unquantifiable

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

Nature of liability	£'000
<p><b>6. Legally Privileged</b></p> <p>Cabinet Office has contingent liabilities subject to legal privilege for which details are not given to avoid prejudicing the position of the Department, of which the likelihood of future outflow of economic resources is considered unlikely. The financial estimate of this liability is unquantifiable.</p>	Unquantifiable
<p><b>7. IR35</b></p> <p>Since April 2017 the responsibility for assessment of employment status of contingent workers is the public sector body. The Department is responsible for deciding whether engagements are inside of the off-payroll working rules or not, and informing the fee-paying agency so appropriate deductions can be made.</p> <p>Since 2019 HMRC has been undertaking audit compliance work on our determinations for workers engaged since April 2017. The Department applied the off-payroll rules with care, however it may be liable for any tax unpaid as a result of an incorrect determination passed to the fee-paying agency.</p> <p>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>	Significant judgement in estimate - worst case scenario £30m
<p><b>8. Legally Privileged</b></p> <p>A contingent liability exists regarding one employment tribunal claim; this is scheduled to be heard in late 2023. No further information has been disclosed as this could be prejudicial to the outcome of the case. The financial estimate of this liability is unquantifiable.</p>	Unquantifiable
<p><b>9. Indemnity for the Official Receiver</b></p> <p>The government has indemnified the Official Receiver, appointed as liquidator of Carillion plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular to safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by the government giving not less than 14 days' notice.</p>	Unquantifiable
<p><b>10. Legally Privileged</b></p> <p>A contingent liability exists regarding an ongoing Judicial Review; this is likely to be heard in 2023. No further information has been disclosed as this could be prejudicial to the outcome of the case. The financial estimate of this liability is unquantifiable.</p>	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
<b>£</b>			
<b>Budget Cover Transfers</b>			
i. (Section A ) Budget transfer (administration costs) to the Cabinet Office to cover special advisers salary costs.		-6,000	
<b>Budget Regime Changes</b>			
ii. (Section A) Budget switch of depreciation from programme costs to administration costs.	160,000	-160,000	
iii. (Section A) Budget switch from administration cash to non-cash to cover increase in 2023-24 depreciation costs.	2,000	-2,000	
iv. (Section A) Surrender to HM Treasury to reflect the removal of the Health and Social Care levy on National Insurance, for which we received funding.		-78,000	
<b>Reserve Claims</b>			
v. (Section A) Reserve claim for administration funding for Legal costs relating to the Gender Recognition Reform (GRR) case and Covid 19 inquiries.	739,000		
<b>Total change in Resource DEL (voted)</b>	<b>901,000</b>	<b>-246,000</b>	<b>655,000</b>
<b>Other Changes</b>			
vi. Section C - Increase in funding to the Grant Payable to the Scottish Consolidated Fund.	1,272,663,000		
<b>Total change in non-budget</b>	<b>1,272,663,000</b>		<b>1,272,663,000</b>
vii. Revisions to the Net Cash Requirement to reflect changes to resources and capital as set out above.	1,273,402,000	-86,000	
<b>Total change in Net Cash Requirement</b>	<b>1,273,402,000</b>	<b>-86,000</b>	<b>1,273,316,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	655,000	-	655,000	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	655,000	-	655,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	<b>1,272,663,000</b>			
<b>Net Cash Requirement</b>	<b>1,273,316,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000										
	Resources					Capital															
	Administration		Programme			Total		Gross		Income		Net									
	1	2	3	4	5	6	7	8	9	10											
<b>Departmental Expenditure Limit (DEL)</b>																					
<b>Voted expenditure</b>																					
A Scotland Office and Office of The Advocate General	19,335	-5,525	13,810	-	-	-	-	-	-	-	-	13,810	450	-	-	450	-	-	-	450	
B Boundary Commission For Scotland	-	-	-	413	-	413	-	-	-	-	-	413	-	-	-	-	-	-	-	-	
<b>Total voted DEL</b>	<b>19,335</b>	<b>-5,525</b>	<b>13,810</b>	<b>413</b>	<b>-</b>	<b>413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,223</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>	
<b>Total DEL</b>	<b>19,335</b>	<b>-5,525</b>	<b>13,810</b>	<b>413</b>	<b>-</b>	<b>413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,223</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>	
<b>Non-Budget Expenditure (NBE)</b>																					
<b>Voted expenditure</b>																					
C Grant Payable to The Scottish Consolidated Fund	-	-	-	31,132,634	-	31,132,634	-	-	-	-	-	31,132,634	-	-	-	-	-	-	-	-	
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund	-	-	-	15,392,555	-	15,392,555	-	-	-	-	-	15,392,555	-	-	-	-	-	-	-	-	
<b>Total voted NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,525,189</b>	<b>-</b>	<b>46,525,189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,525,189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,525,189</b>	<b>-</b>	<b>46,525,189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,525,189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Voted expenditure</b>	<b>19,335</b>	<b>-5,525</b>	<b>13,810</b>	<b>46,525,602</b>	<b>-</b>	<b>46,525,602</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,539,412</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>19,335</b>	<b>-5,525</b>	<b>13,810</b>	<b>46,525,602</b>	<b>-</b>	<b>46,525,602</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,539,412</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>45,266,094</b>	<b>1,273,318</b>	<b>46,539,412</b>
<b>Net Capital Requirement</b>	<b>450</b>	-	<b>450</b>
<b>Accruals to cash adjustments</b>	<b>-227</b>	<b>-2</b>	<b>-229</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-593	-2	-595
New provisions and adjustments to previous provisions	-	-	-
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	429	-	429
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>45,266,317</b>	<b>1,273,316</b>	<b>46,539,633</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	19,335
<i>Less:</i>	
Administration DEL Income	-5,525
<b>Net Administration Costs</b>	<b>13,810</b>
Gross Programme Costs	46,525,602
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>46,525,602</b>
<b>Total Net Operating Costs</b>	<b>46,539,412</b>
<i>Of which:</i>	
Resource DEL	14,223
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	46,525,189
<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	-46,525,189
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>14,223</b>
<i>Of which:</i>	
Resource DEL	14,223
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	46,525,189
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>46,539,412</b>

**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 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>£</b>			
<b>Budget Cover Transfers</b>			
i. (Section A) Budget transfer (administration costs) from the Department for Business and Trade for support to the Tata Steel / Port Talbot Transition Board.	169,000		
ii. (Section A ) Budget transfer (administration costs) to the Cabinet Office to cover severance payment to former special adviser.		-24,000	
<b>Budget Regime Changes</b>			
iii. (Section A) Budget switch of depreciation from programme costs to administration costs.	75,000	-75,000	
iv. (Section A) Surrender to HM Treasury to reflect the removal of the Health and Social Care levy on National Insurance, for which we received funding.		-27,000	
<b>Total change in Resource DEL (voted)</b>	<b>244,000</b>	<b>-126,000</b>	<b>118,000</b>
<b>AME Expenditure Changes</b>			
v. Section B) Budget cover for potential impairments of office based assets.	20,000		
<b>Total change in Resource AME (voted)</b>	<b>20,000</b>		<b>20,000</b>
<b>Budget Regime Changes</b>			
vi. (Section A) Change in respect of a building lease resulting from a technical adjustment to comply with IFRS 16.		-1,046,000	
<b>Total change in Capital DEL (voted)</b>		<b>-1,046,000</b>	<b>-1,046,000</b>
<b>Other Changes</b>			
vii. (Section C) - Increase in funding to the Grant Payable to the Welsh Consolidated Fund.	684,027,000		
<b>Total change in non-budget</b>	<b>684,027,000</b>		<b>684,027,000</b>
viii. Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above plus other non-budget adjustments to cash.	685,242,000	-1,097,000	
<b>Total change in Net Cash Requirement</b>	<b>685,242,000</b>	<b>-1,097,000</b>	<b>684,145,000</b>



**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	118,000	-	118,000	
Capital	-1,046,000	-	-1,046,000	
<b>Annually Managed Expenditure</b>				
Resource	20,000	-	20,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	138,000	-	138,000	
Capital	-1,046,000	-	-1,046,000	
<b>Non-Budget Expenditure</b>	<b>684,027,000</b>			
<b>Net Cash Requirement</b>	<b>684,145,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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	Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin				
1	2	3	4	5	6	7	8	9							
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A Wales Office	5,642	136	193	-75	5,835	61						30	-1,046	-1,016	
<b>Total voted DEL</b>	<b>5,642</b>	<b>136</b>	<b>193</b>	<b>-75</b>	<b>5,835</b>	<b>61</b>						<b>30</b>	<b>-1,046</b>	<b>-1,016</b>	
<b>Total DEL</b>	<b>193</b>			<b>-75</b>									<b>-1,046</b>		
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
B Provisions and impairments	-	-	-	20	-	20						-	-	-	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<b>Non-Budget Expenditure (NBE)</b>															
<b>Voted expenditure</b>															
C Grant Payable to the Welsh Consolidated Fund	-	18,659,331	-	684,027	-	19,343,358						-	-	-	
<b>Total voted NBE</b>	<b>-</b>	<b>18,659,331</b>	<b>-</b>	<b>684,027</b>	<b>-</b>	<b>19,343,358</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>684,027</b>	<b>-</b>	<b>684,027</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<b>Voted expenditure</b>			<b>193</b>	<b>683,972</b>									<b>-1,046</b>		
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>									<b>-</b>		
<b>Total for Estimate</b>			<b>193</b>	<b>683,972</b>									<b>-1,046</b>		

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>21,430,502</b>	<b>684,145</b>	<b>22,114,647</b>



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>21,430,609</b>	<b>684,165</b>	<b>22,114,774</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>-1,046</b>	<b>-1,016</b>
<b>Accruals to cash adjustments</b>	<b>-137</b>	<b>1,026</b>	<b>889</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-407	-20	-427
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-42	-	-42
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	312	1,046	1,358
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>21,430,502</b>	<b>684,145</b>	<b>22,114,647</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	5,835
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>5,835</b>
Gross Programme Costs	22,108,939
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-49,000
<b>Net Programme Costs</b>	<b>22,059,939</b>
<b>Total Net Operating Costs</b>	<b>22,065,774</b>
<i>Of which:</i>	
Resource DEL	5,896
Capital DEL	-
Resource AME	20
Capital AME	-
Non-budget	22,059,858
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-22,108,858
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	49,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,916</b>
<i>Of which:</i>	
Resource DEL	5,896
Resource AME	20
<i>Adjustments to include:</i>	
Grants to devolved administrations	22,108,858
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>22,114,774</b>

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

No departmental income is expected in 2023-24.

**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)	-49,000	-49,000	-	-	-49,000	-49,000
<b>Total</b>	<b>-49,000</b>	<b>-49,000</b>	<b>-</b>	<b>-</b>	<b>-49,000</b>	<b>-49,000</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	Present Plans		Changes		Revised Plans	
	Plans		Provisions		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-49,000	-49,000	-	-	-49,000	-49,000
<b>Total</b>	<b>-49,000</b>	<b>-49,000</b>	<b>-</b>	<b>-</b>	<b>-49,000</b>	<b>-49,000</b>

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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	£
<b>Budget Cover Transfers</b>				
NIO - NICS Budget transfer		-17,000		
<b>Budget Neutral Changes</b>				
Consolidated fund for Interim EONI CEO		-45,000		
<b>Budget Regime Changes</b>				
ICRIR RDEL to CDEL Switch		-151,000		
NIO - Programme to Capital Switch		-810,000		
NIO - National Insurance surrender		-155,000		
EONI - RDEL to CDEL Switch		-100,000		
<b>Reserve Claims</b>				
Omagh Inquiry	440,000			
NIO - Home Protection Scheme	1,610,000			
NIO - Additional Depreciation cover	500,000			
ICRIR Depreciation	300,000			
<b>Total change in Resource DEL (voted)</b>	<b>2,850,000</b>	<b>-1,278,000</b>		<b>1,572,000</b>
<b>Budget Neutral Changes</b>				
Consolidated fund for Interim EONI CEO	45,000			
<b>Total change in Resource DEL (non-voted)</b>	<b>45,000</b>			<b>45,000</b>
<b>AME Expenditure Changes</b>				
NIO - AME	2,000,000			
<b>Total change in Resource AME (voted)</b>	<b>2,000,000</b>			<b>2,000,000</b>
<b>Budget Regime Changes</b>				
ICRIR RDEL to CDEL Switch	151,000			
NIO - Programme to Capital Switch	810,000			
EONI - RDEL to CDEL Switch	100,000			
<b>Reserve Claims</b>				
ICRIR CDEL	5,791,000			
<b>Total change in Capital DEL (voted)</b>	<b>6,852,000</b>			<b>6,852,000</b>
<b>AME Expenditure Changes</b>				
ICRIR Capital AME	1,172,000			
<b>Total change in Capital AME (voted)</b>	<b>1,172,000</b>			<b>1,172,000</b>
<b>Other Changes</b>				
Increase in the grant to the Northern Ireland Consolidated Fund	1,594,413,000			
<b>Total change in non-budget</b>	<b>1,594,413,000</b>			<b>1,594,413,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	1,603,315,000	-1,278,000		
<b>Total change in Net Cash Requirement</b>	<b>1,603,315,000</b>	<b>-1,278,000</b>		<b>1,602,037,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	1,572,000	45,000	1,617,000
Capital †	6,852,000	-	6,852,000
<b>Annually Managed Expenditure</b>			
Resource	2,000,000	-	2,000,000
Capital †	1,172,000	-	1,172,000
<b>Total Net Budget</b>			
Resource	3,572,000	45,000	3,617,000
Capital	8,024,000	-	8,024,000
<b>Non-Budget Expenditure</b>	1,594,413,000		
<b>Net Cash Requirement †</b>	1,602,037,000		

Supplementary amounts required in the year ending 31 March 2024 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 & 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 NIO estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

**Annually Managed Expenditure:**

Expenditure arising from:

Provisions.

**Non-Budget Expenditure:**

Expenditure arising from:

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

**Northern Ireland Office** will account for this Estimate.

† £13,266,000 has been advanced from the Contingencies Fund to provide cash in respect of £4,650,000 resource DEL, £8,916,000 capital DEL and £1,172,000 capital AME spending supporting the service provided for under sections E and H of this Estimate. A corresponding amount is required to enable repayment to be made to the Fund by 29 March 2024.



## 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	Gross	Income		Net
1	2	3	4	5	6	7	8	9	10			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Northern Ireland Office	28,550	-6,219	22,331	13,344	-256	13,088					1,130	
B NI Human Rights Commission (net)	-	-	-	1,825	-	1,825					-	
C Parades Commission (net)	-	-	-	771	-	771					85	
D Independent Reporting Commission (net)	-	-	-	382	-	382					-	
E Independent Commission for Reconciliation and Information Recovery DEL (net)	-	-	-	4,624	-	4,624					8,942	
<b>Total voted DEL</b>	<b>28,550</b>	<b>-6,219</b>	<b>22,331</b>	<b>20,946</b>	<b>-256</b>	<b>20,690</b>					<b>10,157</b>	
<b>Non-voted expenditure</b>												
F EONI CEO	-	-	-	45	-	45					-	
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>45</b>					<b>-</b>	
<b>Total DEL</b>	<b>28,550</b>	<b>-6,219</b>	<b>22,331</b>	<b>20,991</b>	<b>-256</b>	<b>20,735</b>					<b>10,157</b>	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
G Northern Ireland Office	-	-	-	2,001	-	2,001					-	
H Independent Commission for Reconciliation and Information Recovery AME (net)	-	-	-	-	-	-					1,172	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,001</b>	<b>-</b>	<b>2,001</b>					<b>1,172</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,001</b>	<b>-</b>	<b>2,001</b>					<b>1,172</b>	
<b>Non-Budget Expenditure (NBE)</b>												
<b>Voted expenditure</b>												
I Grant Payable to The Northern Ireland Consolidated Fund	-	-	-	23,954,365	-	23,954,365					-	
<b>Total voted NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,954,365</b>	<b>-</b>	<b>23,954,365</b>					<b>-</b>	
<b>Total NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,954,365</b>	<b>-</b>	<b>23,954,365</b>					<b>-</b>	
<b>Voted expenditure</b>												
<b>Total for Estimate</b>	<b>28,550</b>	<b>-6,219</b>	<b>22,331</b>	<b>23,977,312</b>	<b>-256</b>	<b>23,977,056</b>					<b>11,329</b>	
<b>Non-voted expenditure</b>												
<b>Total for Estimate</b>	<b>28,550</b>	<b>-6,219</b>	<b>22,331</b>	<b>23,977,357</b>	<b>-256</b>	<b>23,977,101</b>					<b>11,329</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>22,401,402</b>	<b>1,598,030</b>	<b>23,999,432</b>
<b>Net Capital Requirement</b>	<b>3,305</b>	<b>8,024</b>	<b>11,329</b>
<b>Accruals to cash adjustments</b>	<b>310,964</b>	<b>-3,972</b>	<b>306,992</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,805	-14,996	-17,801
Add cash grant-in-aid	2,805	13,524	16,329
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,786	-500	-4,286
New provisions and adjustments to previous provisions	-1	-2,000	-2,001
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,374	-	1,374
Use of provisions	313,377	-	313,377
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-45</b>	<b>-45</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-45	-45
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>22,715,671</b>	<b>1,602,037</b>	<b>24,317,708</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	28,550
<i>Less:</i>	
Administration DEL Income	-6,219
<b>Net Administration Costs</b>	<b>22,331</b>
Gross Programme Costs	23,977,357
<i>Less:</i>	
Programme DEL Income	-256
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>23,977,101</b>
<b>Total Net Operating Costs</b>	<b>23,999,432</b>
<i>Of which:</i>	
Resource DEL	43,066
Capital DEL	-
Resource AME	2,001
Capital AME	-
Non-budget	23,954,365
<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	-23,954,365
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>45,067</b>
<i>Of which:</i>	
Resource DEL	43,066
Resource AME	2,001
<i>Adjustments to include:</i>	
Grants to devolved administrations	23,954,365
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>23,999,432</b>



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

£'000

Revised Plans

<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Northern Ireland Office	
Sales of Goods and Services	-6,219
<b>Total Sales of Goods and Services</b>	<b>-6,219</b>
<b>Total Administration</b>	<b>-6,219</b>
<b>Programme</b>	
A Northern Ireland Office	
Sales of Goods and Services	-256
<b>Total Sales of Goods and Services</b>	<b>-256</b>
<b>Total Programme</b>	<b>-256</b>
<b>Total Voted Resource DEL</b>	<b>-6,475</b>
<b>Total Voted Resource Income</b>	<b>-6,475</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Julie Harrison

**ALB Accounting Officers:**

David Russell	Northern Ireland Human Rights Commission
Susan Senior (interim)	Parades Commission for Northern Ireland
Chris Atkinson	Independent Reporting Commission
Tristan Pedelty	Independent Commission for Reconciliation and Information Recovery

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Rights Commission	1,825	-	1,825
C	NI Parades Commission	771	85	856
D	Independent Reporting Commission	382	-	382
E	Independent Commission for Reconciliation and Information Recovery (DEL)	4,624	8,942	13,266
H	Independent Commission for Reconciliation and Information Recovery (AME)	-	1,172	-
<b>Total</b>		<b>7,602</b>	<b>10,199</b>	<b>16,329</b>



# National Savings and Investments

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>£</b>			
<b>Budget Regime Changes</b>			
A Additional resourcing to cover Green Savings Bonds (GSB) maturity costs.	260,000		
A Transfer of RDEL to CDEL to cover project implementation costs		-41,696,000	
A Rescheduling of funding to support the modernisation of NS&I's infrastructure for the retendering of the outsourcing contract		-15,622,000	
<b>Reserve Claims</b>			
A: Additional resourcing required to cover leasing costs on property transferred to Government Property Agency	398,000		
<b>Total change in Resource DEL (voted)</b>	<b>658,000</b>	<b>-57,318,000</b>	<b>-56,660,000</b>
<b>Budget Regime Changes</b>			
A Transfer of RDEL budget to CDEL to fund project implementation costs	41,696,000		
A IFRS16 recognition of extension of two small leases and the securing of a new lease	14,860,000		
<b>Total change in Capital DEL (voted)</b>	<b>56,556,000</b>		<b>56,556,000</b>
Decrease in cash required to cover changes in working capital and relevant components of the above transactions		-104,000	
<b>Total change in Net Cash Requirement</b>		<b>-104,000</b>	<b>-104,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-56,660,000	-	-56,660,000	
Capital	56,556,000	-	56,556,000	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	-56,660,000	-	-56,660,000	
Capital	56,556,000	-	56,556,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>-104,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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			£'000
	Present			Revised			Present	Changes	Revised	
	Admin	Prog	2	Admin	Prog	4				
	1	2	3	3	4	4	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A Administration	250,753	-	-56,660	-	-	194,093	9,460	56,556	66,016	
<b>Total voted DEL</b>	<b>250,753</b>	<b>-</b>	<b>-56,660</b>	<b>-</b>	<b>-</b>	<b>194,093</b>	<b>9,460</b>	<b>56,556</b>	<b>66,016</b>	
<b>Total DEL</b>			<b>-56,660</b>	<b>-</b>	<b>-</b>			<b>56,556</b>		
<b>Voted expenditure</b>			<b>-56,660</b>	<b>-</b>	<b>-</b>			<b>56,556</b>		
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>		
<b>Total for Estimate</b>			<b>-56,660</b>	<b>-</b>	<b>-</b>			<b>56,556</b>		

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>259,917</b>	<b>-104</b>	<b>259,813</b>



## 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	
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A Administration	274,093	-80,000	194,093	-	-	-	66,016	-	-	66,016
<b>Total voted DEL</b>	<b>274,093</b>	<b>-80,000</b>	<b>194,093</b>	<b>-</b>	<b>-</b>	<b>194,093</b>	<b>66,016</b>	<b>-</b>	<b>-</b>	<b>66,016</b>
<b>Total DEL</b>	<b>274,093</b>	<b>-80,000</b>	<b>194,093</b>	<b>-</b>	<b>-</b>	<b>194,093</b>	<b>66,016</b>	<b>-</b>	<b>-</b>	<b>66,016</b>
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
B Administration	-	-	-	700	-	700	-	-	-	-
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Voted expenditure</b>	<b>274,093</b>	<b>-80,000</b>	<b>194,093</b>	<b>700</b>	<b>-</b>	<b>194,793</b>	<b>66,016</b>	<b>-</b>	<b>-</b>	<b>66,016</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>274,093</b>	<b>-80,000</b>	<b>194,093</b>	<b>700</b>	<b>-</b>	<b>194,793</b>	<b>66,016</b>	<b>-</b>	<b>-</b>	<b>66,016</b>

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>251,453</b>	<b>-56,660</b>	<b>194,793</b>
<b>Net Capital Requirement</b>	<b>9,460</b>	<b>56,556</b>	<b>66,016</b>
<b>Accruals to cash adjustments</b>	<b>-996</b>	<b>-</b>	<b>-996</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,846	-	-3,846
New provisions and adjustments to previous provisions	-700	-	-700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-1,000	-	-1,000
Increase (-) / Decrease (+) in creditors	5,000	-	5,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>259,917</b>	<b>-104</b>	<b>259,813</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	274,093
<i>Less:</i>	
Administration DEL Income	-80,000
<b>Net Administration Costs</b>	<b>194,093</b>
Gross Programme Costs	6,700
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>6,700</b>
<b>Total Net Operating Costs</b>	<b>200,793</b>
<i>Of which:</i>	
Resource DEL	194,093
Capital DEL	-
Resource AME	700
Capital AME	-
Non-budget	6,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-6,000
<b>Total Resource Budget</b>	<b>194,793</b>
<i>Of which:</i>	
Resource DEL	194,093
Resource AME	700
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>194,793</b>

**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 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Dax Harkins



# Charity Commission

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
<b>Budget Regime Change</b>			
(Section A) Switch to Resource from Capital to cover one-off staff payments.	750,000		
<b>Other Changes</b>			
(Section A) Additional ringfenced depreciation to cover increase due to capital investment.	200,000		
<b>Total change in Resource DEL (voted)</b>	<b>950,000</b>		<b>950,000</b>
<b>Budget Regime Change</b>			
(Section A) Switch from Capital to Resource to cover one-off staff payments.		-750,000	
<b>Total change in Capital DEL (voted)</b>		<b>-750,000</b>	<b>-750,000</b>
<b>Other Changes</b>			
(Section B) Increase in AME to cover potential legal provisions.	200,000		
<b>Total change in Capital AME (voted)</b>	<b>200,000</b>		<b>200,000</b>
Additional cash due to increased accruals in 2022-23.	650,000		
<b>Total change in Net Cash Requirement</b>	<b>650,000</b>		<b>650,000</b>



**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	950,000	-	950,000	
Capital	-750,000	-	-750,000	
<b>Annually Managed Expenditure</b>				
Resource	200,000	-	200,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	1,150,000	-	1,150,000	
Capital	-750,000	-	-750,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>650,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Charity Commission on:

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

Revenue and Capital expenditure in relation to the registration and regulation of charities. Expenditure in connection with depreciation and other non-cash items in DEL.

Income arising from:

Providing services, in both the UK and abroad, relating to our knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other Government Departments.

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

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

**Charity Commission** will account for this Estimate.

**PART II: CHANGES PROPOSED**

	Net Resources						Net Capital			£'000
	Present			Revised			Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
1	2	3	4	5	6	7	8	9		
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A Giving the public confidence in the integrity of charity	31,304	-	950	-	32,254	-	3,000	-750	2,250	
<b>Total voted DEL</b>	<b>31,304</b>	<b>-</b>	<b>950</b>	<b>-</b>	<b>32,254</b>	<b>-</b>	<b>3,000</b>	<b>-750</b>	<b>2,250</b>	
<b>Total DEL</b>			<b>950</b>	<b>-</b>				<b>-750</b>		
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
B Provisions within AME	-	-	-	200	-	200	-	-	-	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total AME</b>			<b>-</b>	<b>200</b>				<b>-</b>		
<b>Voted expenditure</b>			<b>950</b>	<b>200</b>				<b>-750</b>		
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>				<b>-</b>		
<b>Total for Estimate</b>			<b>950</b>	<b>200</b>				<b>-750</b>		

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>31,987</b>	<b>650</b>	<b>32,637</b>

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000	
	Resources					Capital						
	Administration			Programme		Total		Income				Net
	Gross	Income	Net	Gross	Income	Gross	Income	Gross	Income	Net		
1	2	3	4	5	6	7	8	9	10			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Giving the public confidence in the integrity of charity	34,554	-2,300	32,254	-	-	-	32,254	2,250	-	2,250	-	2,250
<b>Total voted DEL</b>	<b>34,554</b>	<b>-2,300</b>	<b>32,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,254</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>
<b>Total DEL</b>	<b>34,554</b>	<b>-2,300</b>	<b>32,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,254</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
B Provisions within AME	-	-	-	200	-	200	200	-	-	-	-	-
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Voted expenditure</b>	<b>34,554</b>	<b>-2,300</b>	<b>32,254</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>32,454</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>34,554</b>	<b>-2,300</b>	<b>32,254</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>32,454</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>31,304</b>	<b>1,150</b>	<b>32,454</b>
<b>Net Capital Requirement</b>	<b>3,000</b>	<b>-750</b>	<b>2,250</b>
<b>Accruals to cash adjustments</b>	<b>-2,317</b>	<b>250</b>	<b>-2,067</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,576	-200	-3,776
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	1,326	650	1,976
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,987</b>	<b>650</b>	<b>32,637</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	34,554
<i>Less:</i>	
Administration DEL Income	-2,300
<b>Net Administration Costs</b>	<b>32,254</b>
Gross Programme Costs	200
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>200</b>
<b>Total Net Operating Costs</b>	<b>32,454</b>
<i>Of which:</i>	
Resource DEL	32,254
Capital DEL	-
Resource AME	200
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>32,454</b>
<i>Of which:</i>	
Resource DEL	32,254
Resource AME	200
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>32,454</b>

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

£'000

Revised Plans

**Voted Resource DEL****Administration**

A Giving the public confidence in the integrity of charity

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 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>Budget Regime Changes</b>			
"(Section A)" Funding switch from Resource DEL to Capital DEL to support pressures		-5,000,000	
<b>Total change in Resource DEL (voted)</b>		<b>-5,000,000</b>	<b>-5,000,000</b>
<b>AME Expenditure Changes</b>			
"(Section B)" Increase in Resource AME non-cash for litigation provision	7,000,000		
<b>Total change in Resource AME (voted)</b>	<b>7,000,000</b>		<b>7,000,000</b>
<b>Budget Regime Changes</b>			
"(Section A)" Funding switch from Resource DEL to Capital DEL to support pressures	5,000,000		
<b>Total change in Capital DEL (voted)</b>	<b>5,000,000</b>		<b>5,000,000</b>
<b>AME Expenditure Changes</b>			
"(Section B)" Provision for capitalising dilapidation as required per IFRS 16	1,000,000		
<b>Total change in Capital AME (voted)</b>	<b>1,000,000</b>		<b>1,000,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-5,000,000	-	-5,000,000
Capital	5,000,000	-	5,000,000
<b>Annually Managed Expenditure</b>			
Resource	7,000,000	-	7,000,000
Capital	1,000,000	-	1,000,000
<b>Total Net Budget</b>			
Resource	2,000,000	-	2,000,000
Capital	6,000,000	-	6,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Competition and Markets Authority on:

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

Advancing and safeguarding the economic interests of UK consumers, businesses and the economy; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation; providing expert, independent, trusted advice and economic analysis to support the four nations to trade effectively within the UK Internal Market; providing advice to public authorities and report on the effective operation of the subsidy control regime; operationalising and preparing for the new regulatory regime to implement and enforce a new pro-competition regime for digital markets; administrative and operational costs, 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.

\*Statutory information gathering powers for the monitoring function for road fuel.

Income arising from:

Recovery of legal costs; contributions from other departments towards the costs of market studies; payments from the Home Office under the asset recovery incentivisation scheme; fine income permitted for offset against litigation spend; payments for information and publications; income from office space rental and other property related income, including compensation from the landlord; fees for common services provided to other organisations; recoveries of salaries of staff on loan or seconded to outside bodies; sale of plant and machinery; recoveries in connection with private telephone calls, postal and bank charges.

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

Provisions and other non-cash costs.

**Competition and Markets Authority** will account for this Estimate.



## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	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			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Competition Promotion	34,395	-3,000	31,395	103,267	-3,000	100,267	12,993	-	12,993	-	12,993	
<b>Total voted DEL</b>	<b>34,395</b>	<b>-3,000</b>	<b>31,395</b>	<b>103,267</b>	<b>-3,000</b>	<b>100,267</b>	<b>12,993</b>	<b>-</b>	<b>12,993</b>	<b>-</b>	<b>12,993</b>	
<b>Total DEL</b>	<b>34,395</b>	<b>-3,000</b>	<b>31,395</b>	<b>103,267</b>	<b>-3,000</b>	<b>100,267</b>	<b>12,993</b>	<b>-</b>	<b>12,993</b>	<b>-</b>	<b>12,993</b>	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
B Competition Promotion	-	-	-	22,000	-	22,000	2,000	-	2,000	-	2,000	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>-</b>	<b>22,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>-</b>	<b>22,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	
<b>Voted expenditure</b>	<b>34,395</b>	<b>-3,000</b>	<b>31,395</b>	<b>125,267</b>	<b>-3,000</b>	<b>122,267</b>	<b>14,993</b>	<b>-</b>	<b>14,993</b>	<b>-</b>	<b>14,993</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>34,395</b>	<b>-3,000</b>	<b>31,395</b>	<b>125,267</b>	<b>-3,000</b>	<b>122,267</b>	<b>14,993</b>	<b>-</b>	<b>14,993</b>	<b>-</b>	<b>14,993</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>151,662</b>	<b>2,000</b>	<b>153,662</b>
<b>Net Capital Requirement</b>	<b>8,993</b>	<b>6,000</b>	<b>14,993</b>
<b>Accruals to cash adjustments</b>	<b>-24,413</b>	<b>-8,000</b>	<b>-32,413</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-14,413	-	-14,413
New provisions and adjustments to previous provisions	-16,000	-8,000	-24,000
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	6,000	-	6,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>136,242</b>	<b>-</b>	<b>136,242</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	34,395
<i>Less:</i>	
Administration DEL Income	-3,000
<b>Net Administration Costs</b>	<b>31,395</b>
Gross Programme Costs	125,267
<i>Less:</i>	
Programme DEL Income	-3,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>122,267</b>
<b>Total Net Operating Costs</b>	<b>153,662</b>
<i>Of which:</i>	
Resource DEL	131,662
Capital DEL	-
Resource AME	22,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>153,662</b>
<i>Of which:</i>	
Resource DEL	131,662
Resource AME	22,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>153,662</b>

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

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



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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Sarah Cardell

**Additional Accounting Officers:** Erik Wilson for sections A and B



# 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
<b>£</b>			
<b>Budget Cover Transfers</b>			
BCT with Department for Levelling Up, Housing and Communities (DLUHC) for the Refugee Integration Outcomes project	1,225,000		
BCT with Department for Business and Trade (DBT) for the Data Science Campus and Trade and Investment Statistics Development	1,000,000		
BCT with Department for Education (DFE) for job advertisement work	400,000		
<b>Budget Neutral Changes</b>			
Increased income target to reflect retention of additional income	6,340,000	-6,340,000	
<b>Reserve Claims</b>			
Reserve Claim for the continuation of funding for the Future Population, Migration and Social Statistics (FPMS) Programme for the remainder of 2023-24	14,500,000		
Pre-agreed Reserve claim of £5.800m for the National Statistician's review of Public Sector Productivity Statistics	5,800,000		
Pre-agreed Reserve claim from the Labour Markets Evaluation and Pilots (LMEP) Fund for 'Endometriosis and labour market outcomes in women in England'	255,000		
Pre-agreed Reserve claim from the Labour Markets Evaluation and Pilots (LMEP) Fund for 'National labour market outcomes of bariatric surgery and diabetes prevention programmes'	339,000		
<b>Total change in Resource DEL (voted)</b>	<b>29,859,000</b>	<b>-6,340,000</b>	<b>23,519,000</b>
<b>AME Expenditure Changes</b>			
AME Target change based on current assumptions	3,600,000		
<b>Total change in Resource AME (voted)</b>	<b>3,600,000</b>		<b>3,600,000</b>
To cover the additional Resource/Capital DEL impacts set out above	23,519,000		
Additional Cash drawdown request relating to IFRS 16 treatments	5,000,000		
<b>Total change in Net Cash Requirement</b>	<b>28,519,000</b>		<b>28,519,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource <sup>†</sup>	23,519,000	-	23,519,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	3,600,000	-	3,600,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	27,119,000	-	27,119,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement<sup>† ††</sup></b>	<b>28,519,000</b>		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by The Statistics Board on:

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

The collection, preparation and dissemination of economic, social, labour market and other statistics; undertaking and commissioning statistical research, and assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; providing analysis of statistics to enhance understanding; coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support and IT services and associated non-cash items. Undertaking of various roles in an international context.

Income arising from:

Provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for Statistical Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; the provision of business support services and through the sale of fixed assets.

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

Creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

**The Statistics Board** will account for this Estimate.

<sup>†</sup> £23,500,000 has been advanced from the Contingencies Fund to provide cash in respect of £23,500,000 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 March 2024.

<sup>††</sup> £5,000,000 has been advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding amount is required to enable repayment to be made to the Fund by March 2024. There are no implications for resources/capital supporting the services provided for in the 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	7	8	9		
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A Programme Expenditure	-	348,452	-	23,519	-	371,971	23,827	-	23,827	
<b>Total voted DEL</b>	-	<b>348,452</b>	-	<b>23,519</b>	-	<b>371,971</b>	<b>23,827</b>	-	<b>23,827</b>	
<b>Total DEL</b>										
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
B Utilised Provisions	-	-2,000	-	3,600	-	1,600	-	-	-	
<b>Total voted AME</b>	-	<b>-2,000</b>	-	<b>3,600</b>	-	<b>1,600</b>	-	-	-	
<b>Total AME</b>										
<b>Voted expenditure</b>										
Non-voted expenditure										
<b>Total for Estimate</b>										

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>353,762</b>	<b>28,519</b>	<b>382,281</b>

**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		
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Programme Expenditure	-	-	-	404,411	-32,440	371,971	371,971		23,827	-	23,827	
<b>Total voted DEL</b>	-	-	-	<b>404,411</b>	<b>-32,440</b>	<b>371,971</b>	<b>371,971</b>		<b>23,827</b>	-	<b>23,827</b>	
<b>Total DEL</b>	-	-	-	<b>404,411</b>	<b>-32,440</b>	<b>371,971</b>	<b>371,971</b>		<b>23,827</b>	-	<b>23,827</b>	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
B Utilised Provisions	-	-	-	1,600	-	1,600	1,600		-	-	-	
<b>Total voted AME</b>	-	-	-	<b>1,600</b>	-	<b>1,600</b>	<b>1,600</b>		-	-	-	
<b>Total AME</b>	-	-	-	<b>1,600</b>	-	<b>1,600</b>	<b>1,600</b>		-	-	-	
<b>Voted expenditure</b>	-	-	-	<b>406,011</b>	<b>-32,440</b>	<b>373,571</b>	<b>373,571</b>		<b>23,827</b>	-	<b>23,827</b>	
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-		-	-	-	
<b>Total for Estimate</b>	-	-	-	<b>406,011</b>	<b>-32,440</b>	<b>373,571</b>	<b>373,571</b>		<b>23,827</b>	-	<b>23,827</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>346,452</b>	<b>27,119</b>	<b>373,571</b>
<b>Net Capital Requirement</b>	<b>23,827</b>	-	<b>23,827</b>
<b>Accruals to cash adjustments</b>	<b>-16,517</b>	<b>1,400</b>	<b>-15,117</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,517	-	-18,517
New provisions and adjustments to previous provisions	2,000	-3,600	-1,600
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	-	5,000	5,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>353,762</b>	<b>28,519</b>	<b>382,281</b>



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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	406,011
<i>Less:</i>	
Programme DEL Income	-32,440
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>373,571</b>
<b>Total Net Operating Costs</b>	<b>373,571</b>
<i>Of which:</i>	
Resource DEL	371,971
Capital DEL	-
Resource AME	1,600
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	-
<b>Total Resource Budget</b>	<b>373,571</b>
<i>Of which:</i>	
Resource DEL	371,971
Resource AME	1,600
<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	-
<b>Total Resource (Estimate)</b>	<b>373,571</b>

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

£'000

Revised Plans

**Voted Resource DEL****Programme**

A: Programme Expenditure

Sales of Goods and Services

-32,440

**Total Sales of Goods and Services****-32,440****Total Programme****-32,440****Total Voted Resource DEL****-32,440****Total Voted Resource Income****-32,440**

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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:

£			
	Increases	Reductions	Total
<b>Changes in budgets, non-budget voted provision and cash</b>			
<b>Budget Regime Changes</b>			
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets.		-150,000	
<b>Other Changes</b>			
Additional funding from the Labour Markets Evaluation and Pilots Fund	82,000		
<b>Total change in Resource DEL (voted)</b>	<b>82,000</b>	<b>-150,000</b>	<b>-68,000</b>
<b>AME Expenditure Changes</b>			
Additional non-cash funding for adjustments to property related provisions.	100,000		
<b>Total change in Resource AME (voted)</b>	<b>100,000</b>		<b>100,000</b>
<b>Budget Neutral Changes</b>			
Impact of changes in assumptions on right of use assets leading to a net non-cash benefit to Ofsted's CDEL.	1,700,000	-1,700,000	
<b>Budget Regime Changes</b>			
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets.	150,000		
<b>Total change in Capital DEL (voted)</b>	<b>1,850,000</b>	<b>-1,700,000</b>	<b>150,000</b>
<b>AME Expenditure Changes</b>			
Additional non-cash funding for creating a new property related provision.	400,000		
<b>Total change in Capital AME (voted)</b>	<b>400,000</b>		<b>400,000</b>
Additional funding from the Labour Markets Evaluation and Pilots Fund	82,000		
<b>Total change in Net Cash Requirement</b>	<b>82,000</b>		<b>82,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-68,000	-	-68,000
Capital	150,000	-	150,000
<b>Annually Managed Expenditure</b>			
Resource	100,000	-	100,000
Capital	400,000	-	400,000
<b>Total Net Budget</b>			
Resource	32,000	-	32,000
Capital	550,000	-	550,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>82,000</b>		

Supplementary amounts required in the year ending 31 March 2024 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. 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 Ofsted in support of the response.

This includes related administrative and operational costs, capital expenditure, and associated depreciation and other non-cash costs falling within DEL.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained schools, independent schools and further education colleges, publicly funded adult education and training and accreditation of online education providers.

Transactions with departmental and other government bodies: receipts for inspection and other related activity undertaken on behalf of other Government departments, and overseas government bodies (where clearance has been provided by the relevant UK Government department).

Miscellaneous asset sales and recovery of costs, property charges made to minor occupiers, and receipts for goods and services provided by Ofsted.

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

Provisions and other non-cash items in AME.

**Office for Standards in Education, Children's Services and Skills** will account for this Estimate.

**PART II: CHANGES PROPOSED**

	Net Resources						Net Capital		£'000
	Present			Revised			Present	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A Administration and Inspection	21,758	134,020	82	-150	21,840	133,870	4,200	150	4,350
<b>Total voted DEL</b>	<b>21,758</b>	<b>134,020</b>	<b>82</b>	<b>-150</b>	<b>21,840</b>	<b>133,870</b>	<b>4,200</b>	<b>150</b>	<b>4,350</b>
<b>Total DEL</b>	<b>82</b>	<b>-150</b>	<b>82</b>	<b>-150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
B Activities to Support All Functions	-	-18	-	100	-	82	-	400	400
<b>Total voted AME</b>	<b>-</b>	<b>-18</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>82</b>	<b>-</b>	<b>400</b>	<b>400</b>
<b>Total AME</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>Voted expenditure</b>	<b>82</b>	<b>-50</b>	<b>82</b>	<b>-50</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>82</b>	<b>-50</b>	<b>82</b>	<b>-50</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>
<b>Net Cash Requirement</b>									
	<b>153,879</b>	<b>82</b>	<b>153,961</b>						



## 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	Net
	1	2	3	4	5	6	7	8	9	10		
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Administration and Inspection	21,840	-	21,840	195,892	-62,022	133,870	155,710	4,350	-	4,350		
<b>Total voted DEL</b>	<b>21,840</b>	<b>-</b>	<b>21,840</b>	<b>195,892</b>	<b>-62,022</b>	<b>133,870</b>	<b>155,710</b>	<b>4,350</b>	<b>-</b>	<b>4,350</b>		
<b>Total DEL</b>	<b>21,840</b>	<b>-</b>	<b>21,840</b>	<b>195,892</b>	<b>-62,022</b>	<b>133,870</b>	<b>155,710</b>	<b>4,350</b>	<b>-</b>	<b>4,350</b>		
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
B Activities to Support All Functions	-	-	-	82	-	82	82	400	-	400		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82</b>	<b>-</b>	<b>82</b>	<b>82</b>	<b>400</b>	<b>-</b>	<b>400</b>		
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82</b>	<b>-</b>	<b>82</b>	<b>82</b>	<b>400</b>	<b>-</b>	<b>400</b>		
<b>Voted expenditure</b>	<b>21,840</b>	<b>-</b>	<b>21,840</b>	<b>195,974</b>	<b>-62,022</b>	<b>133,952</b>	<b>155,792</b>	<b>4,750</b>	<b>-</b>	<b>4,750</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>21,840</b>	<b>-</b>	<b>21,840</b>	<b>195,974</b>	<b>-62,022</b>	<b>133,952</b>	<b>155,792</b>	<b>4,750</b>	<b>-</b>	<b>4,750</b>		

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	155,760	32	155,792
<b>Net Capital Requirement</b>	4,200	550	4,750
<b>Accruals to cash adjustments</b>	-6,081	-500	-6,581
<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	-9,215	-	-9,215
New provisions and adjustments to previous provisions	-	-500	-500
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	3,179	-	3,179
Use of provisions	18	-	18
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>153,879</b>	<b>82</b>	<b>153,961</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	21,840
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>21,840</b>
Gross Programme Costs	195,974
<i>Less:</i>	
Programme DEL Income	-62,022
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>133,952</b>
<b>Total Net Operating Costs</b>	<b>155,792</b>
<i>Of which:</i>	
Resource DEL	155,692
Capital DEL	-
Resource AME	100
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>155,792</b>
<i>Of which:</i>	
Resource DEL	155,710
Resource AME	82
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>155,792</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	
<b>Programme</b>	
A Administration and Inspection	
Sales of Goods and Services	-62,022
<b>Total Sales of Goods and Services</b>	<b>-62,022</b>
<b>Total Programme</b>	<b>-62,022</b>
<b>Total Voted Resource DEL</b>	<b>-62,022</b>
<b>Total Voted Resource Income</b>	<b>-62,022</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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	£
<b>Budget Neutral Changes</b>				
Increase in other income and expenditure on Portal and Data Collection service.	8,000	-8,000		
<b>Reserve Claims</b>				
Unexpected in-year office move and adoption of IFRS16	875,000			
<b>Total change in Resource DEL (voted)</b>	<b>883,000</b>	<b>-8,000</b>	<b>875,000</b>	
<b>Reserve Claims</b>				
Unexpected in-year office move	168,000			
<b>Total change in Capital DEL (voted)</b>	<b>168,000</b>		<b>168,000</b>	
Unexpected in-year office move and adoption of IFRS16	938,000			
<b>Total change in Net Cash Requirement</b>	<b>938,000</b>		<b>938,000</b>	



**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	875,000	-	875,000	
Capital	168,000	-	168,000	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	875,000	-	875,000	
Capital	168,000	-	168,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>938,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Office of Qualifications and Examinations Regulation on:

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

The regulation of the validity of general, vocational and other qualifications throughout their lifecycle; promoting public confidence in regulated qualifications; continuing delivery of vocational and technical education reforms; monitoring and evaluating reformed qualifications; and evaluating the validity of National Assessments.

Conducting relevant investigation, research and analysis, and undertaking engagement and consultation with stakeholders to provide assurance that regulated qualifications are fit-for-purpose and support good educational and training outcomes.

Exploring, investigating and acknowledging opportunities for innovation, including the use of artificial intelligence to improve the quality of marking in high-stakes qualifications.

Developing the skills and capabilities of our people, and developing and investing in our digital systems to secure efficiency and value for money.

Income arising from:

The Department for Education to support ongoing Reform programmes, and, where required, to enable Ofqual to take on new Reform programmes as they arise.

The recovery of costs associated with the monetary penalties imposed on awarding organisations for breaches of Ofqual's regulations.

The recovery of costs associated with the provision of data and analysis to regulatory counterparts and to other Government departments; for provision of support relating to IT/digital development, including developments to the register of qualifications; and income from the disposal of hardware as part of ongoing IT refresh. Receipts relating to the recovery of salaries and associated costs for seconded staff. Receipts relating to the recovery of building-related costs.

**Office of Qualifications and Examinations Regulation** will account for this Estimate.

**PART II: CHANGES PROPOSED**

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A Regulation of qualifications and statutory assessments	15,407	14,415	875	-	16,282	14,415	637	168	805
<b>Total voted DEL</b>	<b>15,407</b>	<b>14,415</b>	<b>875</b>	<b>-</b>	<b>16,282</b>	<b>14,415</b>	<b>637</b>	<b>168</b>	<b>805</b>
<b>Total DEL</b>			<b>875</b>	<b>-</b>			<b>168</b>		
<b>Voted expenditure</b>			<b>875</b>	<b>-</b>			<b>168</b>		
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>			<b>-</b>		
<b>Total for Estimate</b>			<b>875</b>	<b>-</b>			<b>168</b>		

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>29,751</b>	<b>938</b>	<b>30,689</b>

## 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	Gross		Income
1	2	3	4	5	6	7	8	9	10			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Regulation of qualifications and statutory assessments	16,345	-63	16,282	14,415	-	14,415	805	-	805	-	805	
<b>Total voted DEL</b>	<b>16,345</b>	<b>-63</b>	<b>16,282</b>	<b>14,415</b>	<b>-</b>	<b>14,415</b>	<b>805</b>	<b>-</b>	<b>805</b>	<b>-</b>	<b>805</b>	
<b>Total DEL</b>	<b>16,345</b>	<b>-63</b>	<b>16,282</b>	<b>14,415</b>	<b>-</b>	<b>14,415</b>	<b>805</b>	<b>-</b>	<b>805</b>	<b>-</b>	<b>805</b>	
<b>Voted expenditure</b>	<b>16,345</b>	<b>-63</b>	<b>16,282</b>	<b>14,415</b>	<b>-</b>	<b>14,415</b>	<b>805</b>	<b>-</b>	<b>805</b>	<b>-</b>	<b>805</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>16,345</b>	<b>-63</b>	<b>16,282</b>	<b>14,415</b>	<b>-</b>	<b>14,415</b>	<b>805</b>	<b>-</b>	<b>805</b>	<b>-</b>	<b>805</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	29,822	875	30,697
<b>Net Capital Requirement</b>	637	168	805
<b>Accruals to cash adjustments</b>	-708	-105	-813
<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	-623	-105	-728
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-	-85
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>29,751</b>	<b>938</b>	<b>30,689</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	16,345
<i>Less:</i>	
Administration DEL Income	-63
<b>Net Administration Costs</b>	<b>16,282</b>
Gross Programme Costs	14,415
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>14,415</b>
<b>Total Net Operating Costs</b>	<b>30,697</b>
<i>Of which:</i>	
Resource DEL	30,697
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>30,697</b>
<i>Of which:</i>	
Resource DEL	30,697
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>30,697</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Regulation of qualifications and statutory assessments	
Other Income	-63
<b>Total Other Income</b>	<b>-63</b>
<b>Total Administration</b>	<b>-63</b>
<b>Total Voted Resource DEL</b>	<b>-63</b>
<b>Total Voted Resource Income</b>	<b>-63</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>Budget Cover Transfers</b>			
(Section A) Funding received from DEFRA for Windsor Framework activities	1,190,000		
(Section A) Funding received from DEFRA for Shared Outcome Fund (SOF) PATH-SAFE project	94,000		
(Section A) Funding received from UKHSA for Shared Outcome Fund (SOF) PATH-SAFE project	33,000		
(Section A) Funding received from Department of Education for School Standards Compliance Pilot	20,000		
<b>Total change in Resource DEL (voted)</b>	<b>1,337,000</b>		<b>1,337,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
(Section A) Transfer of £200k Research and Development CDEL to DSIT for the Evaluation Accelerator Fund (EAF) - Sustainable Diet Workstream		-200,000	
(Section A) Funding received from DEFRA for Shared Outcome Fund (SOF) PATH-SAFE project	39,000		
<b>Other Changes</b>			
(Section A) Surrender of IFRS16 CDEL funding		-450,000	
(Section A) Switch of CDEL to CAME for dilapidations accounting under IFRS16		-40,000	
<b>Total change in Capital DEL (voted)</b>	<b>39,000</b>	<b>-690,000</b>	<b>-651,000</b>
<b>AME Expenditure Changes</b>			
(Section B) Funding required following the application of IFRS16 and any new accommodation lease dilapidations provisions being recognised as CAME	40,000		
<b>Total change in Capital AME (voted)</b>	<b>40,000</b>		<b>40,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors.	6,376,000	-690,000	
<b>Total change in Net Cash Requirement</b>	<b>6,376,000</b>	<b>-690,000</b>	<b>5,686,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,337,000	-	1,337,000
Capital	-651,000	-	-651,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	40,000	-	40,000
<b>Total Net Budget</b>			
Resource	1,337,000	-	1,337,000
Capital	-611,000	-	-611,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>5,686,000</b>		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Food Standards Agency on:

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

Delivering the FSA's statutory purpose of protecting public health and consumers' wider interests in relation to food. The five-year strategy, published in April 2022, said that the FSA would continue to work to ensure that consumers have food you can trust. By this we mean a food system in which food is safe, food is what it says it is and food is healthier and more sustainable. All of the FSA's work contributes to this strategic mission and vision, and to deliver the above FSA will pursue activities incurring costs associated with: 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 and reviewing retained European Union (EU) law; international and border activity on official controls; support for trade negotiations, market access and related activities with 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, international public bodies; Government's wider aims to ensure that food is healthier and more sustainable including working with devolved governments; digital and data services for food businesses, local authorities and consumers; information and communication services to food businesses and consumers; FSA's annual report on food standards; advice and education, marketing and publications; accrediting third party auditors; staff and overhead costs; debt recovery, payments of penalties and interest, funding for depreciation, audit fees and other non-cash items.

Income arising from:

Meat official controls and other official activities, including enforcement and export related activities; wine standards and other food-related activities concerning international market access; risk assessments, evidence and research, testing, sampling, food crime – Proceeds of Crime Act (POCA) activities, receipt of court costs and fees; enforcement and surveillance work for, and recharge of expenditure relating to work done in collaboration with or on behalf of UK, EU and non-EU countries' public bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; and income arising from capital grants in kind.

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

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

**Food Standards Agency** will account for this Estimate.

**PART II: CHANGES PROPOSED**

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A Food Standards Agency Westminster (DEL)	115,569	-	1,337	-	116,906	-	14,130	-651	13,479
<b>Total voted DEL</b>	<b>115,569</b>	<b>-</b>	<b>1,337</b>	<b>-</b>	<b>116,906</b>	<b>-</b>	<b>14,130</b>	<b>-651</b>	<b>13,479</b>
<b>Total DEL</b>			<b>1,337</b>					<b>-651</b>	
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
B Food Standards Agency Westminster (AME)	-	9,603	-	-	-	9,603	-	40	40
<b>Total voted AME</b>	<b>-</b>	<b>9,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,603</b>	<b>-</b>	<b>40</b>	<b>40</b>
<b>Total AME</b>								<b>40</b>	
<b>Voted expenditure</b>			<b>1,337</b>					<b>-611</b>	
<b>Non-voted expenditure</b>									
<b>Total for Estimate</b>			<b>1,337</b>					<b>-611</b>	

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>124,347</b>	<b>5,686</b>	<b>130,033</b>

**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	11	12		
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Food Standards Agency Westminster (DEL)	155,549	-38,643	116,906	-	-	-	116,906				13,779	-300	13,479
<b>Total voted DEL</b>	<b>155,549</b>	<b>-38,643</b>	<b>116,906</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,906</b>				<b>13,779</b>	<b>-300</b>	<b>13,479</b>
<b>Total DEL</b>	<b>155,549</b>	<b>-38,643</b>	<b>116,906</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,906</b>				<b>13,779</b>	<b>-300</b>	<b>13,479</b>
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
B Food Standards Agency Westminster (AME)	-	-	-	9,603	-	9,603					40	-	40
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,603</b>	<b>-</b>	<b>9,603</b>					<b>40</b>	<b>-</b>	<b>40</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,603</b>	<b>-</b>	<b>9,603</b>					<b>40</b>	<b>-</b>	<b>40</b>
<b>Voted expenditure</b>	<b>155,549</b>	<b>-38,643</b>	<b>116,906</b>	<b>9,603</b>	<b>-</b>	<b>9,603</b>	<b>126,509</b>				<b>13,819</b>	<b>-300</b>	<b>13,519</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>155,549</b>	<b>-38,643</b>	<b>116,906</b>	<b>9,603</b>	<b>-</b>	<b>9,603</b>	<b>126,509</b>				<b>13,819</b>	<b>-300</b>	<b>13,519</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>125,172</b>	<b>1,337</b>	<b>126,509</b>
<b>Net Capital Requirement</b>	<b>14,130</b>	<b>-611</b>	<b>13,519</b>
<b>Accruals to cash adjustments</b>	<b>-14,955</b>	<b>4,960</b>	<b>-9,995</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,279	-	-5,279
New provisions and adjustments to previous provisions	-10,957	-40	-10,997
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-73	-	-73
<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	1,354	-	1,354
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>124,347</b>	<b>5,686</b>	<b>130,033</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	154,195
<i>Less:</i>	
Administration DEL Income	-38,643
<b>Net Administration Costs</b>	<b>115,552</b>
Gross Programme Costs	18,657
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>18,657</b>
<b>Total Net Operating Costs</b>	<b>134,209</b>
<i>Of which:</i>	
Resource DEL	115,552
Capital DEL	7,700
Resource AME	10,957
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	-7,700
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>126,509</b>
<i>Of which:</i>	
Resource DEL	116,906
Resource AME	9,603
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>126,509</b>



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

£'000

Revised Plans

	£'000
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Food Standards Agency Westminster (DEL)	
Sales of Goods and Services	-38,643
<b>Total Sales of Goods and Services</b>	<b>-38,643</b>
<b>Total Administration</b>	<b>-38,643</b>
<b>Total Voted Resource DEL</b>	<b>-38,643</b>
<b>Total Voted Resource Income</b>	<b>-38,643</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
A Food Standards Agency Westminster (DEL)	
Sales of Assets	-300
<b>Total Sales of Assets</b>	<b>-300</b>
<b>Total Programme</b>	<b>-300</b>
<b>Total Voted Capital DEL</b>	<b>-300</b>
<b>Total Voted Capital Income</b>	<b>-300</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Emily Miles

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

<b>Nature of liability</b>	<b>£'000</b>
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	£
<b>Budget Cover Transfers</b>				
(Section A) BCT from DCMS to fund the Advisory Council	175,000			
<b>Budget Regime Changes</b>				
(Section A) Switch from CDEL to RDEL to fund pay award pressures	875,000			
<b>Reserve Claims</b>				
(Section A) Additional funding to support the Retained EU Law project	1,750,000			
<b>Total change in Resource DEL (voted)</b>	<b>2,800,000</b>			<b>2,800,000</b>
<b>AME Expenditure Changes</b>				
(Section C) Additional funding for potential provision	50,000			
<b>Total change in Resource AME (voted)</b>	<b>50,000</b>			<b>50,000</b>
<b>Budget Regime Changes</b>				
(Section B) Switch from CDEL to RDEL to fund pay award pressures		-875,000		
<b>Reserve Claims</b>				
(Section B) Additional funding to cover revaluation adjustment of RPI linked IFRS16 Asset	140,000			
<b>Total change in Capital DEL (voted)</b>	<b>140,000</b>	<b>-875,000</b>		<b>-735,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	2,940,000	-875,000		
<b>Total change in Net Cash Requirement</b>	<b>2,940,000</b>	<b>-875,000</b>		<b>2,065,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,800,000	-	2,800,000
Capital	-735,000	-	-735,000
<b>Annually Managed Expenditure</b>			
Resource	50,000	-	50,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,850,000	-	2,850,000
Capital	-735,000	-	-735,000
<b>Non-Budget Expenditure</b>			
	-		
<b>Net Cash Requirement</b>	2,065,000		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by The National Archives on:

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

Ensuring the UK public record - past and future - remains authentic, available and accessible to all including; providing leadership and support to the archive sector across England and Wales; leading on policy and best practice in knowledge and information management for the public sector; setting standards and driving forward the public sector information re-use agenda; official publishing services for the whole of government including publishing all UK legislation and making it accessible online; managing Crown and Parliamentary copyright; administration of The National Archives and other non-cash items.

Income arising from:

Sale of copies of documents; sale of publications and other items and services; professional fees; fees receivable from service providers; sale of non-current assets; grants received to carry out specific projects; reproduction fees and royalties for the publication of images; Crown copyright fees and royalties; fees for the management of third parties' copyright; fees for the management of the Office of the King's Printer for Scotland; income from contractual arrangements for official publishing and partnerships to make historical records electronically accessible; sales 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:

\* Onerous lease provision and other AME non-cash items.

**The National Archives** 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	7	8	9		
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A The National Archives (DEL)	10,786	36,036	2,400	400	13,186	36,436	4,300	-735	3,565	
<b>Total voted DEL</b>	<b>10,786</b>	<b>36,036</b>	<b>2,400</b>	<b>400</b>	<b>13,186</b>	<b>36,436</b>	<b>4,300</b>	<b>-735</b>	<b>3,565</b>	
<b>Total DEL</b>			<b>2,400</b>	<b>400</b>			<b>-735</b>			
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
B The National Archives (AME)	-	-	-	50	-	50	-	-	-	
<b>Total voted AME</b>				<b>50</b>		<b>50</b>				
<b>Total AME</b>				<b>50</b>						
<b>Voted expenditure</b>			<b>2,400</b>	<b>450</b>			<b>-735</b>			
<b>Non-voted expenditure</b>										
<b>Total for Estimate</b>			<b>2,400</b>	<b>450</b>			<b>-735</b>			

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>43,801</b>	<b>2,065</b>	<b>45,866</b>



## 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	Gross	Income		Net	
1	2	3	4	5	6	7	8	9	10				
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A The National Archives (DEL)	13,186	-	13,186	50,736	-14,300	36,436					3,565	-	3,565
<b>Total voted DEL</b>	<b>13,186</b>	<b>-</b>	<b>13,186</b>	<b>50,736</b>	<b>-14,300</b>	<b>36,436</b>					<b>3,565</b>	<b>-</b>	<b>3,565</b>
<b>Total DEL</b>	<b>13,186</b>	<b>-</b>	<b>13,186</b>	<b>50,736</b>	<b>-14,300</b>	<b>36,436</b>					<b>3,565</b>	<b>-</b>	<b>3,565</b>
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
B The National Archives (AME)	-	-	-	50	-	50							-
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>50</b>							<b>-</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>50</b>							<b>-</b>
<b>Voted expenditure</b>	<b>13,186</b>	<b>-</b>	<b>13,186</b>	<b>50,786</b>	<b>-14,300</b>	<b>36,486</b>					<b>3,565</b>	<b>-</b>	<b>3,565</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>13,186</b>	<b>-</b>	<b>13,186</b>	<b>50,786</b>	<b>-14,300</b>	<b>36,486</b>					<b>3,565</b>	<b>-</b>	<b>3,565</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>46,822</b>	<b>2,850</b>	<b>49,672</b>
<b>Net Capital Requirement</b>	<b>4,300</b>	<b>-735</b>	<b>3,565</b>
<b>Accruals to cash adjustments</b>	<b>-7,321</b>	<b>-50</b>	<b>-7,371</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,799	-	-7,799
New provisions and adjustments to previous provisions	-	-50	-50
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	478	-	478
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>43,801</b>	<b>2,065</b>	<b>45,866</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	13,186
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>13,186</b>
Gross Programme Costs	50,786
<i>Less:</i>	
Programme DEL Income	-14,300
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>36,486</b>
<b>Total Net Operating Costs</b>	<b>49,672</b>
<i>Of which:</i>	
Resource DEL	49,622
Capital DEL	-
Resource AME	50
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>49,672</b>
<i>Of which:</i>	
Resource DEL	49,622
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	-
<b>Total Resource (Estimate)</b>	<b>49,672</b>

**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

-14,300

**Total Sales of Goods and Services****-14,300****Total Programme****-14,300****Total Voted Resource DEL****-14,300****Total Voted Resource Income****-14,300**

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:** Jeff James



# 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	£
<b>Reserve Claims</b>				
Judicial pay award	70,000			
<b>Total change in Resource DEL (non-voted)</b>	<b>70,000</b>			<b>70,000</b>
<b>Reserve Claims</b>				
Reprofile of the UKSC change programme	811,000			
<b>Total change in Capital DEL (voted)</b>	<b>811,000</b>			<b>811,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	811,000			
<b>Total change in Net Cash Requirement</b>	<b>811,000</b>			<b>811,000</b>



**PART I: EXPENDITURE AND AMBIT**

			£
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	70,000	70,000
Capital	<b>811,000</b>	-	811,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	70,000	70,000
Capital	<b>811,000</b>	-	811,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>811,000</b>		

Supplementary amounts required in the year ending 31 March 2024 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). Education and Outreach activities of the UKSC, JCPC and the United Kingdom's legal and constitutional system, costs associated with 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' experience, increase transparency and public trust and bolster the UKSC's reputation as a world leading Court.

Income arising from:

Court fees and receipts, contributions from the devolved government and court services in England and Wales, Scotland, and Northern Ireland, to contribute to the cost of the administration of justice in the UK Supreme Court and Judicial Committee of the Privy Council, receipts of VAT refunds on contracted out services and 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: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>8,773</b>	<b>70</b>	<b>8,843</b>
<b>Net Capital Requirement</b>	<b>3,254</b>	<b>811</b>	<b>4,065</b>
<b>Accruals to cash adjustments</b>	<b>-2,450</b>	<b>-</b>	<b>-2,450</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,450	-	-2,450
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	-	-	-
<b>Removal of non-voted budget items</b>	<b>-3,000</b>	<b>-70</b>	<b>-3,070</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,000	-70	-3,070
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>6,577</b>	<b>811</b>	<b>7,388</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	1,175
<i>Less:</i>	
Administration DEL Income	-60
<b>Net Administration Costs</b>	<b>1,115</b>
Gross Programme Costs	15,695
<i>Less:</i>	
Programme DEL Income	-7,967
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>7,728</b>
<b>Total Net Operating Costs</b>	<b>8,843</b>
<i>Of which:</i>	
Resource DEL	7,843
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	-
<b>Total Resource Budget</b>	<b>8,843</b>
<i>Of which:</i>	
Resource DEL	7,843
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	-
<b>Total Resource (Estimate)</b>	<b>8,843</b>

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

£'000

Revised Plans

<b>Voted Resource DEL</b>	
<b>Administration</b>	
A United Kingdom Supreme Court	
Sales of Goods and Services	-60
<b>Total Sales of Goods and Services</b>	<b>-60</b>
<b>Total Administration</b>	<b>-60</b>
<b>Programme</b>	
A United Kingdom Supreme Court	
Sales of Goods and Services	-7,967
<b>Total Sales of Goods and Services</b>	<b>-7,967</b>
<b>Total Programme</b>	<b>-7,967</b>
<b>Total Voted Resource DEL</b>	<b>-8,027</b>
<b>Total Voted Resource Income</b>	<b>-8,027</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>£</b>			
<b>Budget Neutral Changes</b>			
(Section A) Ringfenced RDEL: Revisions to IFRS16 depreciation and leases driven by better information available after the Main Estimates.		-600,000	
(Section A) Non-ringfenced RDEL - See commentary above. As GAD is self-funded GAD's ringfenced RDEL has a direct and opposite relationship with its non-ringfenced RDEL.	600,000		
<b>Reserve Claims</b>			
(Section A) GAD has covered most of the £1.3m dilapidations cost through its income, but has requested £400k of the £1.2m guarantee provided by HMT in GAD's Main Estimate settlement letter 2023-24 to cover the remainder.	400,000		
<b>Total change in Resource DEL (voted)</b>	<b>1,000,000</b>	<b>-600,000</b>	<b>400,000</b>
<b>AME Expenditure Changes</b>			
(Section C) The dilapidations provisions at both our Canary Wharf office (10 South Colonnade) and Edinburgh office (Queen Elizabeth House) have increased as a result of increasing buildings and materials costs. GAD is therefore asking for £30k extra capital AME to cover these increases.	30,000		
<b>Total change in Capital AME (voted)</b>	<b>30,000</b>		<b>30,000</b>
Total of DEL changes above			
<b>Total change in Net Cash Requirement</b>	<b>1,000,000</b>		<b>1,000,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	400,000	-	400,000	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	30,000	-	30,000	
<b>Total Net Budget</b>				
Resource	400,000	-	400,000	
Capital	30,000	-	30,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>1,000,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Government Actuary's Department on:

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

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc. as well as accommodation and facilities management services.

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

The setting up and use of provisions and other associated non-cash items.

**Government Actuary's Department** will account for this Estimate.

**PART II: CHANGES PROPOSED**

	Net Resources											Net Capital			
	Present						Revised						Present	Revised	
	Changes			Changes			Changes			Changes					
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
<b>Departmental Expenditure Limit (DEL)</b>	1	2	3	4	5	6									
<b>Voted expenditure</b>															
A Administration	215	-	400	-	-	615	-	-	-	-	9,850	-	-	9,850	
<b>Total voted DEL</b>	<b>215</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,850</b>	<b>-</b>	<b>-</b>	<b>9,850</b>	
<b>Total DEL</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
C Provisions (AME)	-	30	-	-	-	-	-	-	-	-	370	30	30	400	
<b>Total voted AME</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370</b>	<b>30</b>	<b>30</b>	<b>400</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370</b>	<b>30</b>	<b>30</b>	<b>400</b>	
<b>Voted expenditure</b>			<b>400</b>									<b>30</b>			
<b>Non-voted expenditure</b>															
<b>Total for Estimate</b>			<b>400</b>									<b>30</b>			

  

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>8,503</b>	<b>1,000</b>	<b>9,503</b>

**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	Gross		Income
1	2	3	4	5	6	7	8	9	10			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Administration	26,629	-26,014	615	-	-	-	615	9,850	-	9,850	-	9,850
B Use of Provisions (DEL)	20	-	20	-	-	-	20	-	-	-	-	-
<b>Total voted DEL</b>	<b>26,649</b>	<b>-26,014</b>	<b>635</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>635</b>	<b>9,850</b>	<b>-</b>	<b>9,850</b>	<b>-</b>	<b>9,850</b>
<b>Total DEL</b>	<b>26,649</b>	<b>-26,014</b>	<b>635</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>635</b>	<b>9,850</b>	<b>-</b>	<b>9,850</b>	<b>-</b>	<b>9,850</b>
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
C Provisions (AME)	-	-	-	30	-	30	30	400	-	400	-	400
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>30</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>30</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>
<b>Voted expenditure</b>	<b>26,649</b>	<b>-26,014</b>	<b>635</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>665</b>	<b>10,250</b>	<b>-</b>	<b>10,250</b>	<b>-</b>	<b>10,250</b>
<b>Non-voted expenditure</b>												
<b>Total for Estimate</b>	<b>26,649</b>	<b>-26,014</b>	<b>635</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>665</b>	<b>10,250</b>	<b>-</b>	<b>10,250</b>	<b>-</b>	<b>10,250</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>265</b>	<b>400</b>	<b>665</b>
<b>Net Capital Requirement</b>	<b>10,220</b>	<b>30</b>	<b>10,250</b>
<b>Accruals to cash adjustments</b>	<b>-1,982</b>	<b>570</b>	<b>-1,412</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,515	600	-915
New provisions and adjustments to previous provisions	-420	-30	-450
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	20	-	20
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>8,503</b>	<b>1,000</b>	<b>9,503</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	26,629
<i>Less:</i>	
Administration DEL Income	-26,014
<b>Net Administration Costs</b>	<b>615</b>
Gross Programme Costs	50
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>50</b>
<b>Total Net Operating Costs</b>	<b>665</b>
<i>Of which:</i>	
Resource DEL	615
Capital DEL	-
Resource AME	50
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>665</b>
<i>Of which:</i>	
Resource DEL	635
Resource AME	30
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>665</b>

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

£'000

Revised Plans

<b>Voted Resource DEL</b>	
<b>Administration</b>	
A: Administration	
Sales of Goods and Services	-26,014
<b>Total Sales of Goods and Services</b>	<b>-26,014</b>
<b>Total Administration</b>	<b>-26,014</b>
<b>Total Voted Resource DEL</b>	<b>-26,014</b>
<b>Total Voted Resource Income</b>	<b>-26,014</b>



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

No CFER income or receipts are expected in 2023-24.

**PART III: NOTE D - Explanation of Accounting Officer responsibilities**

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>Budget Cover Transfers</b>			
Section A : Transfer from DESNZ for Heat Networks	350,000		
<b>Budget Neutral Changes</b>			
Section A : HMT-approved increase in licence Fee to fund forward work programme of expenditure	24,400,000	-24,400,000	
Section A : Internal transfer to section B	2,875,000	-2,875,000	
Section B : Internal transfer from section A	2,875,000	-2,875,000	
Section B : DESNZ-approved increase in funding for Delivery & Schemes	6,610,000	-6,610,000	
Section B: Renewables Obligation-approved increase in funding for Delivery & Schemes	754,000	-754,000	
Section B : Transfer of income and expenditure from RDEL to CDEL for system development work	9,259,000	-9,259,000	
<b>Other Changes</b>			
Section A : Surrender (to HMT) for budget not required		-1,605,000	
Section C : Green Gas Levy income increase		-2,765,000	
Section C : Green Gas Support scheme expenditure reduction		-9,720,000	
<b>Reserve Claims</b>			
Section A : Reserve claim (HMT reserve) for legal provision	28,000,000		
<b>Total change in Resource DEL (voted)</b>	<b>75,123,000</b>	<b>-60,863,000</b>	<b>14,260,000</b>
<b>Budget Cover Transfers (BCTs)</b>			
Section A : Transfer to DESNZ in relation to Heat Networks		-1,000,000	
<b>Budget Neutral Changes</b>			
Section B : Transfer of income and expenditure from RDEL to CDEL for system development work	9,259,000	-9,259,000	
<b>Other Changes</b>			
Section A : Surrender (to HMT) budget not required		-500,000	
<b>Reserve Claims</b>			
Section A : Reserve claim (HMT reserve) for office/IT equipment	1,010,000		
Section A : Reserve claim (HMT reserve) for additional IFRS16 adjustment relating to leases	750,000		
<b>Total change in Capital DEL (voted)</b>	<b>11,019,000</b>	<b>-10,759,000</b>	<b>260,000</b>
<b>Budget Neutral Changes</b>			
Section A: Prior Period Adjustment: Increase in 22-23 SOLR Levy	16,042,000	-16,041,000	
<b>Total change in Non-Budget Expenditure</b>	<b>16,042,000</b>	<b>-16,041,000</b>	<b>1,000</b>
Reduction in Net cash requirement		-12,485,000	
<b>Total change in Net Cash Requirement</b>		<b>-12,485,000</b>	<b>-12,485,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	14,260,000	-	14,260,000	
Capital	260,000	-	260,000	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	14,260,000	-	14,260,000	
Capital	260,000	-	260,000	
<b>Non-Budget Expenditure</b>	1,000			
<b>Net Cash Requirement</b>	<b>-12,485,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Office of Gas and Electricity Markets on:

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

Administrative and operational costs; development and administration of licensed regimes and industry processes; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration and payments made under the Green Gas Support Scheme; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL. Notional expenditure relating to the Supplier of Last Resort (SoLR) levy.

Income arising from:

Gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; income from fees and charges levied under the Green Gas Support Scheme; bank interest, receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; bank interest and other cost recovery receipts. Notional income relating to the Supplier of Last Resort (SoLR) levy.

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

\* Prior Period Adjustment relating to the Supplier of Last Resort (SoLR) levy.

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

**PART II: CHANGES PROPOSED**

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A Gas and Electricity Markets Authority: Administration	4,605	-	26,745	-	31,350	-	2,500	260	2,760
C Ofgem Green Gas: Administration	-	15,016	-	-12,485	-	2,531	-	-	-
<b>Total voted DEL</b>	<b>4,605</b>	<b>15,016</b>	<b>26,745</b>	<b>-12,485</b>	<b>31,350</b>	<b>2,531</b>	<b>2,500</b>	<b>260</b>	<b>2,760</b>
<b>Total DEL</b>			<b>26,745</b>	<b>-12,485</b>				<b>260</b>	
<b>Non-Budget Expenditure (NBE)</b>									
<b>Voted expenditure</b>									
D Prior Period Adjustment	-	-	-	1	-	1	-	-	-
<b>Total voted NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total NBE</b>			<b>-</b>	<b>1</b>				<b>-</b>	
<b>Voted expenditure</b>			<b>26,745</b>	<b>-12,484</b>				<b>260</b>	
<b>Non-voted expenditure</b>			<b>-</b>	<b>-</b>				<b>-</b>	
<b>Total for Estimate</b>			<b>26,745</b>	<b>-12,484</b>				<b>260</b>	

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>41,857</b>	<b>-12,485</b>	<b>29,372</b>

## 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				
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Gas and Electricity Markets Authority: Administration	163,223	-131,873	31,350	-	-	-	-	-	-	-	2,760	-	2,760
B Ofgem Delivery & Schemes: Administration	55,704	-51,202	4,502	-	-	-	-	-	-	-	9,259	-9,259	-
C Ofgem Green Gas: Administration	3,808	-3,808	-	9,914	-7,383	2,531	-	-	-	-	-	-	-
<b>Total voted DEL</b>	<b>222,735</b>	<b>-186,883</b>	<b>35,852</b>	<b>9,914</b>	<b>-7,383</b>	<b>2,531</b>	<b>12,019</b>	<b>-9,259</b>	<b>-</b>	<b>-</b>	<b>12,019</b>	<b>-9,259</b>	<b>2,760</b>
<b>Total DEL</b>	<b>222,735</b>	<b>-186,883</b>	<b>35,852</b>	<b>9,914</b>	<b>-7,383</b>	<b>2,531</b>	<b>12,019</b>	<b>-9,259</b>	<b>-</b>	<b>-</b>	<b>12,019</b>	<b>-9,259</b>	<b>2,760</b>
<b>Non-Budget Expenditure (NBE)</b>													
<b>Voted expenditure</b>													
D Prior Period Adjustment	-	-	-	1	-	1	-	-	-	-	-	-	-
<b>Total voted NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Voted expenditure</b>	<b>222,735</b>	<b>-186,883</b>	<b>35,852</b>	<b>9,915</b>	<b>-7,383</b>	<b>2,532</b>	<b>12,019</b>	<b>-9,259</b>	<b>-</b>	<b>-</b>	<b>12,019</b>	<b>-9,259</b>	<b>2,760</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>222,735</b>	<b>-186,883</b>	<b>35,852</b>	<b>9,915</b>	<b>-7,383</b>	<b>2,532</b>	<b>12,019</b>	<b>-9,259</b>	<b>-</b>	<b>-</b>	<b>12,019</b>	<b>-9,259</b>	<b>2,760</b>

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	24,123	14,261	38,384
<b>Net Capital Requirement</b>	2,500	260	2,760
<b>Accruals to cash adjustments</b>	15,234	-27,006	-11,772
<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	-9,300	-	-9,300
New provisions and adjustments to previous provisions	-	-28,000	-28,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-1	-1
Other non-cash items	-105	-	-105
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	11,848	995	12,843
Increase (-) / Decrease (+) in creditors	7,993	-	7,993
Use of provisions	4,798	-	4,798
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>41,857</b>	<b>-12,485</b>	<b>29,372</b>



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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	222,735
<i>Less:</i>	
Administration DEL Income	-186,883
<b>Net Administration Costs</b>	<b>35,852</b>
Gross Programme Costs	9,914
<i>Less:</i>	
Programme DEL Income	-7,383
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,531</b>
<b>Total Net Operating Costs</b>	<b>38,383</b>
<i>Of which:</i>	
Resource DEL	38,383
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>38,383</b>
<i>Of which:</i>	
Resource DEL	38,383
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	1
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>38,384</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Gas and Electricity Markets Authority: Administration	
Sales of Goods and Services	-14,750
Taxation	-117,123
B Ofgem Delivery & Schemes: Administration	
Sales of Goods and Services	-49,646
Taxation	-1,556
C Ofgem Green Gas: Administration	
Taxation	-3,808
<b>Total Sales of Goods and Services</b>	<b>-64,396</b>
<b>Total Taxation</b>	<b>-122,487</b>
<b>Total Administration</b>	<b>-186,883</b>
<b>Programme</b>	
C Ofgem Green Gas: Administration	
Taxation	-7,383
<b>Total Taxation</b>	<b>-7,383</b>
<b>Total Programme</b>	<b>-7,383</b>
<b>Total Voted Resource DEL</b>	<b>-194,266</b>
<b>Total Voted Resource Income</b>	<b>-194,266</b>
<b>Voted Capital DEL</b>	
<b>Programme</b>	
B Ofgem Delivery & Schemes: Administration	
Sales of Assets	-9,259
<b>Total Sales of Assets</b>	<b>-9,259</b>
<b>Total Programme</b>	<b>-9,259</b>
<b>Total Voted Capital DEL</b>	<b>-9,259</b>
<b>Total Voted Capital Income</b>	<b>-9,259</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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 2023 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 £16,041,000 and income of -£16,041,000. 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	£
<b>Budget Neutral Changes</b>				
(Section C) Additional funding from DfT for the scrutiny of Transport for London's funding settlement	110,000	-110,000		
<b>Other Changes</b>				
(Section C) Token increase in RDEL to enable Parliament to vote Supplementary Estimate	1,000			
<b>Total change in Resource DEL (voted)</b>	<b>111,000</b>	<b>-110,000</b>		<b>1,000</b>
<b>Reserve Claims</b>				
(Section A) Increase to non-cash CDEL for a new IFRS16 lease of our Glasgow office	900,000			
<b>Total change in Capital DEL (voted)</b>	<b>900,000</b>			<b>900,000</b>
Revision in Net Cash Requirement reflects timing of receipts	2,000,000			
<b>Total change in Net Cash Requirement</b>	<b>2,000,000</b>			<b>2,000,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	1,000	-	1,000	
Capital	900,000	-	900,000	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	1,000	-	1,000	
Capital	900,000	-	900,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>2,000,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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 Core Valley's Lines.

Income arising from:

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

Income from recovery actions in connection with the successful legal cases. Charges for rental, administrative and other services, and other activities to other government departments, executive and non-executive non-departmental public bodies. Overhead recharges. Grant funding from the Department for Transport in respect of the monitoring and enforcing the performance of 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	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
1	2	3	4	5	6	7	8	9		
<b>Departmental Expenditure Limit (DEL)</b>										
<b>Voted expenditure</b>										
A Economic regulation, admin, associated capital and other expenditure	1	-	-	-	1	-	720	900	1,620	
C Other Regulation, admin and other expenditure	-	-	1	-	1	-	-	-	-	
<b>Total voted DEL</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>720</b>	<b>900</b>	<b>1,620</b>	
<b>Total DEL</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>900</b>	<b>900</b>	
<b>Voted expenditure</b>										
Non-voted expenditure										
<b>Total for Estimate</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>900</b>	

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>2,000</b>	<b>4,000</b>



## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000	
	Resources					Capital						
	Administration		Programme			Total		Gross		Net		
	1	2	3	4	5	6	7	8	9	10		
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Economic regulation, admin, associated capital and other expenditure	19,575	-19,574	1	-	-	-	-	1,620	-	-	1,620	
B Safety Regulation, admin and other expenditure	18,670	-18,670	-	-	-	-	-	-	-	-	-	
C Other Regulation, admin and other expenditure	3,566	-3,565	1	-	-	-	-	-	-	-	-	
<b>Total voted DEL</b>	<b>41,811</b>	<b>-41,809</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,620</b>	<b>-</b>	<b>-</b>	<b>1,620</b>	
<b>Total DEL</b>	<b>41,811</b>	<b>-41,809</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,620</b>	<b>-</b>	<b>-</b>	<b>1,620</b>	
<b>Voted expenditure</b>	<b>41,811</b>	<b>-41,809</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,620</b>	<b>-</b>	<b>-</b>	<b>1,620</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>41,811</b>	<b>-41,809</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,620</b>	<b>-</b>	<b>-</b>	<b>1,620</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	1	1	2
<b>Net Capital Requirement</b>	720	900	1,620
<b>Accruals to cash adjustments</b>	1,279	1,099	2,378
<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	-1,862	-30	-1,892
New provisions and adjustments to previous provisions	-9	-	-9
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-55	-	-55
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,205	1,129	4,334
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>2,000</b>	<b>4,000</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	41,811
<i>Less:</i>	
Administration DEL Income	-41,809
<b>Net Administration Costs</b>	<b>2</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>2</b>
<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	-
<b>Total Resource Budget</b>	<b>2</b>
<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	-
<b>Total Resource (Estimate)</b>	<b>2</b>

**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 -28

Taxation -19,546

B Safety Regulation, admin and other expenditure

Other Income -27

Taxation -18,643

C Other Regulation, admin and other expenditure

Other Income -3,565

**Total Other Income****-3,620****Total Taxation****-38,189****Total Administration****-41,809****Total Voted Resource DEL****-41,809****Total Voted Resource Income****-41,809**

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

No CFER income or receipts are expected in 2023-24.

**PART III: NOTE D - Explanation of Accounting Officer responsibilities**

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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	£
<b>Reserve Claim</b>				
(Section A) Costs addressing company financial and operational resilience, which is offset by income.	10,000,000	-10,000,000		
(Section A) Costs relating to our pay award, which is offset by income.	577,000	-577,000		
(Section A) Token vote increase to enable Parliament to vote Supplementary Estimate.	1,000			
<b>Total change in Resource DEL (voted)</b>	<b>10,578,000</b>	<b>-10,577,000</b>		<b>1,000</b>
<b>Reserve Claim</b>				
(Section A) Increased due to entering into a new IFRS 16 lease in October 2023 for Multi-Functional Devices used for printing and copying in our offices.	76,000			
<b>Total change in Capital DEL (voted)</b>	<b>76,000</b>			<b>76,000</b>
Revision due to change to resources and capital set out above.	77,000			
<b>Total change in Net Cash Requirement</b>	<b>77,000</b>			<b>77,000</b>



**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	1,000	-	1,000	
Capital	76,000	-	76,000	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	1,000	-	1,000	
Capital	76,000	-	76,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>77,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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		£'000
	Present			Revised			Present	Changes	
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A Water Services Regulation Authority	160	-	1	-	161	-	860	76	936
<b>Total voted DEL</b>	<b>160</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>161</b>	<b>-</b>	<b>860</b>	<b>76</b>	<b>936</b>
<b>Total DEL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76</b>	<b>76</b>	<b>-</b>
<b>Voted expenditure</b>									
<b>Non-voted expenditure</b>									
<b>Total for Estimate</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76</b>	<b>76</b>	<b>-</b>

	£'000	
	Present Plans	Revised Plans
<b>Net Cash Requirement</b>	<b>11,020</b>	<b>11,097</b>
	<b>77</b>	<b>11,097</b>

**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	Gross	Income		Net
1	2	3	4	5	6	7	8	9	10			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Water Services Regulation Authority	52,548	-52,387	161	-	-	161	936	-	936	-	936	
<b>Total voted DEL</b>	<b>52,548</b>	<b>-52,387</b>	<b>161</b>	<b>-</b>	<b>-</b>	<b>161</b>	<b>936</b>	<b>-</b>	<b>936</b>	<b>-</b>	<b>936</b>	
<b>Total DEL</b>	<b>52,548</b>	<b>-52,387</b>	<b>161</b>	<b>-</b>	<b>-</b>	<b>161</b>	<b>936</b>	<b>-</b>	<b>936</b>	<b>-</b>	<b>936</b>	
<b>Voted expenditure</b>												
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	
<b>Total for Estimate</b>	<b>52,548</b>	<b>-52,387</b>	<b>161</b>	<b>-</b>	<b>-</b>	<b>161</b>	<b>936</b>	<b>-</b>	<b>936</b>	<b>-</b>	<b>936</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	160	1	161
<b>Net Capital Requirement</b>	860	76	936
<b>Accruals to cash adjustments</b>	10,000	-	10,000
<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	-1,043	-	-1,043
New provisions and adjustments to previous provisions	-150	-	-150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-122	-	-122
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	10,949	-	10,949
Use of provisions	366	-	366
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,020</b>	<b>77</b>	<b>11,097</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	52,548
<i>Less:</i>	
Administration DEL Income	-52,387
<b>Net Administration Costs</b>	<b>161</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>161</b>
<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	-
<b>Total Resource Budget</b>	<b>161</b>
<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	-
<b>Total Resource (Estimate)</b>	<b>161</b>

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

£'000

Revised Plans

**Voted Resource DEL****Administration**

A Water Services Regulation Authority

Taxation

-52,387

**Total Taxation****-52,387****Total Administration****-52,387****Total Voted Resource DEL****-52,387****Total Voted Resource Income****-52,387**

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>£</b>			
<b>Budget Regime Change</b>			
(Section A) The changes represents RDEL <u>budget adjustment</u> where £9.2m of the underspend is being transferred from 2023-24 into 2024-25 to help manage the delivery of the Financial Reporting Changes Programme which spans over SR21 period and represents a single largest project the department has undertaken to date; the change is done by reducing the retained income limit in 2023-24 and increasing it commensurately in 2024-25.	9,200,000	-9,200,000	
(Section B) Shipbuilding Credit Guarantee Scheme - support provided by UKEF to set up and administer the scheme in 2023-24.	51,000	-50,000	
<b>Total change in Resource DEL (voted)</b>	<b>51,000</b>	<b>-50,000</b>	<b>1,000</b>
<b>AME Expenditure Changes</b>			
(Section C) A decrease of £200.0m represents the fact that originally expected Ukraine deals are not going to progress resulting in lower budgetary requirement in the current financial year.		-200,000,000	
<b>Total change in Resource AME (voted)</b>		<b>-200,000,000</b>	<b>-200,000,000</b>
<b>Budget Exchange</b>			
(Section A) The reduction includes budget exchange where £1.2m of the underspend is being transferred from 2023-24 into 2024-25 to help manage the delivery of the Financial Reporting Changes Programme which spans over SR21 period and represents a single largest project the department has undertaken to date.		-1,200,000	
<b>Total change in Capital DEL (voted)</b>		<b>-1,200,000</b>	<b>-1,200,000</b>
<b>AME Expenditure Changes</b>			
(Section D) The reduction represents an update to projected Direct Lending (DL) drawings when compared to the Main Estimate projections where some of the direct lending did not materialise in 2023-24.		-1,000,000,000	
<b>Total change in Capital AME (voted)</b>		<b>-1,000,000,000</b>	<b>-1,000,000,000</b>
The change largely represents lower Direct Lending drawings in 2023-24 as described above for Capital AME (voted).		-999,999,000	
<b>Total change in Net Cash Requirement</b>		<b>-999,999,000</b>	<b>-999,999,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource †	1,000	-	1,000	
Capital	-1,200,000	-	-1,200,000	
<b>Annually Managed Expenditure</b>				
Resource	-200,000,000	-	-200,000,000	
Capital	-1,000,000,000	-	-1,000,000,000	
<b>Total Net Budget</b>				
Resource	-199,999,000	-	-199,999,000	
Capital	-1,001,200,000	-	-1,001,200,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>-999,999,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Export Credits Guarantee Department on:

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

The running of ECGD's operational activity (operating costs of the Department), including Governmental response to the coronavirus Covid-19 pandemic.

\*Services provided on behalf of other government departments including payment for services incurred on behalf of other government departments.

Income arising from:

Some underwriting activity, notional income in respect of the Apprenticeship Levy and sponsorship income raised to defray specific marketing costs.

\*Services provided on behalf of other government departments including recoveries of income from other government departments and third parties.

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

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

\*Services provided on behalf of other government departments including payment for services incurred on behalf of other government departments.

Income arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas for transaction and portfolio management, and income arising from the release of and decrease in provisions related to ECGD's operational activities.

\*Services provided on behalf of other government departments including recoveries of income from other government departments and third parties.

**Export Credits Guarantee Department** will account for this Estimate.

† £51,000 has been advanced from the Contingencies Fund to provide cash in respect of £51,000 resource DEL spending supporting the service provided for under section B of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 28 March 2024.

## PART II: CHANGES PROPOSED

	Net Resources										Net Capital		£'000	
	Present					Revised					Present	Changes		Revised
	Admin		Prog		Admin		Prog		Admin					
	1	2	3	4	5	6	7	8	9					
<b>Departmental Expenditure Limit (DEL)</b>														
<b>Voted expenditure</b>														
A Export Credit Guarantees and Investments	1	-	-	-	-	1	-	-	-	3,540	-1,200	2,340		
B Shipbuilder credit guarantee scheme	-	-	1	-	-	1	-	-	-	-	-	-		
<b>Total voted DEL</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,540</b>	<b>-1,200</b>	<b>2,340</b>		
<b>Total DEL</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,540</b>	<b>-1,200</b>	<b>2,340</b>		
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
C Export Credits	-	1,216,560	-	-200,000	-	-	1,016,560	-	-	-	-	-		
D Direct Lending	-	416,783	-	-	-	-	416,783	-	-	2,035,967	-1,000,000	1,035,967		
<b>Total voted AME</b>	<b>-</b>	<b>1,633,343</b>	<b>-</b>	<b>-200,000</b>	<b>-</b>	<b>-</b>	<b>1,433,343</b>	<b>-</b>	<b>-</b>	<b>2,035,967</b>	<b>-1,000,000</b>	<b>1,035,967</b>		
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-200,000</b>	<b>-</b>	<b>-</b>	<b>-200,000</b>	<b>-</b>	<b>-</b>	<b>2,035,967</b>	<b>-1,000,000</b>	<b>1,035,967</b>		
<b>Voted expenditure</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-200,000</b>	<b>-</b>	<b>-</b>	<b>-200,000</b>	<b>-</b>	<b>-</b>	<b>2,035,967</b>	<b>-1,001,200</b>	<b>1,035,967</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-200,000</b>	<b>-</b>	<b>-</b>	<b>-200,000</b>	<b>-</b>	<b>-</b>	<b>2,035,967</b>	<b>-1,001,200</b>	<b>1,035,967</b>		
<b>Net Cash Requirement</b>	<b>2,672,890</b>	<b>-999,999</b>	<b>1,672,891</b>											



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1,633,344</b>	<b>-199,999</b>	<b>1,433,345</b>
<b>Net Capital Requirement</b>	<b>2,039,507</b>	<b>-1,001,200</b>	<b>1,038,307</b>
<b>Accruals to cash adjustments</b>	<b>-999,961</b>	<b>201,200</b>	<b>-798,761</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,265	-	-2,265
New provisions and adjustments to previous provisions	-1,551,798	200,000	-1,351,798
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-582,389	-	-582,389
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	917,475	-	917,475
Increase (-) / Decrease (+) in creditors	219,016	1,200	220,216
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,672,890</b>	<b>-999,999</b>	<b>1,672,891</b>

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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	89,282
<i>Less:</i>	
Administration DEL Income	-89,280
<b>Net Administration Costs</b>	<b>2</b>
Gross Programme Costs	1,933,887
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-500,544
Non-budget income	-
<b>Net Programme Costs</b>	<b>1,433,343</b>
<b>Total Net Operating Costs</b>	<b>1,433,345</b>
<i>Of which:</i>	
Resource DEL	2
Capital DEL	-
Resource AME	1,433,343
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,433,345</b>
<i>Of which:</i>	
Resource DEL	2
Resource AME	1,433,343
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,433,345</b>



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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Administration</b>	
A Export Credit Guarantees and Investments	
Sales of Goods and Services	-89,206
Other Income	-24
B Shipbuilding credit guarantee scheme	
Sales of Goods and Services	-50
<b>Total Sales of Goods and Services</b>	<b>-89,256</b>
<b>Total Other Income</b>	<b>-24</b>
<b>Total Administration</b>	<b>-89,280</b>
<b>Total Voted Resource DEL</b>	<b>-89,280</b>
<b>Voted Resource AME</b>	
<b>Programme</b>	
C Export Credits	
Sales of Goods and Services	-402,870
Interest and Dividends	-6,818
D Direct Lending	
Interest and Dividends	-90,856
<b>Total Sales of Goods and Services</b>	<b>-402,870</b>
<b>Total Interest and Dividends</b>	<b>-97,674</b>
<b>Total Programme</b>	<b>-500,544</b>
<b>Total Voted Resource AME</b>	<b>-500,544</b>
<b>Total Voted Resource Income</b>	<b>-589,824</b>
<b>Voted Capital AME</b>	
<b>Programme</b>	
D Direct Lending	
Repayments	-247,495
<b>Total Repayments</b>	<b>-247,495</b>
<b>Total Programme</b>	<b>-247,495</b>
<b>Total Voted Capital AME</b>	<b>-247,495</b>
<b>Total Voted Capital Income</b>	<b>-247,495</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Tim Reid

# 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
<b>Other Changes</b>			
(Section A) VAT impact of IFRS 16 on RDEL.	152,000		
(Section A) Impact on RDEL of unanticipated business pressures.	150,000		
<b>Total change in Resource DEL (voted)</b>	<b>302,000</b>		<b>302,000</b>
Total of increase to RDEL and Non-Budget working capital.	268,000		
<b>Total change in Net Cash Requirement</b>	<b>268,000</b>		<b>268,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	302,000	-	302,000	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	302,000	-	302,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>268,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England.

**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	
<b>Departmental Expenditure Limit (DEL)</b>									
<b>Voted expenditure</b>									
A Administration	-	41,620	-	302	-	41,922	11,748	-	11,748
<b>Total voted DEL</b>	-	<b>41,620</b>	-	<b>302</b>	-	<b>41,922</b>	<b>11,748</b>	-	<b>11,748</b>
<b>Total DEL</b>									
<b>Voted expenditure</b>									
<b>Non-voted expenditure</b>									
<b>Total for Estimate</b>									

	£'000	
	Present Plans	Revised Plans
<b>Net Cash Requirement</b>	42,665	42,933
	268	

**PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION**

	Revised Plans										£'000	
	Resources					Capital						
	Administration			Programme		Total			Income			Net
	Gross	Income	Net	Gross	Income	Gross	Income	Net	Gross	Income		
1	2	3	4	5	6	7	8	9	10			
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Administration	-	-	-	41,981	-59	41,922			11,748	-	11,748	
<b>Total voted DEL</b>	-	-	-	<b>41,981</b>	<b>-59</b>	<b>41,922</b>			<b>11,748</b>	-	<b>11,748</b>	
<b>Non-voted expenditure</b>												
B Ombudsman's salary and oncosts	-	-	-	212	-	212			-	-	-	
<b>Total non-voted DEL</b>	-	-	-	<b>212</b>	-	<b>212</b>			-	-	-	
<b>Total DEL</b>	-	-	-	<b>42,193</b>	<b>-59</b>	<b>42,134</b>			<b>11,748</b>	-	<b>11,748</b>	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
C Creation of provisions	-	-	-	783	-	783			380	-	380	
<b>Total voted AME</b>	-	-	-	<b>783</b>	-	<b>783</b>			<b>380</b>	-	<b>380</b>	
<b>Total AME</b>	-	-	-	<b>783</b>	-	<b>783</b>			<b>380</b>	-	<b>380</b>	
<b>Voted expenditure</b>												
	-	-	-	<b>42,764</b>	<b>-59</b>	<b>42,705</b>			<b>12,128</b>	-	<b>12,128</b>	
<b>Non-voted expenditure</b>												
	-	-	-	<b>212</b>	-	<b>212</b>			-	-	-	
<b>Total for Estimate</b>	-	-	-	<b>42,976</b>	<b>-59</b>	<b>42,917</b>			<b>12,128</b>	-	<b>12,128</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>42,615</b>	<b>302</b>	<b>42,917</b>
<b>Net Capital Requirement</b>	<b>12,128</b>	<b>-</b>	<b>12,128</b>
<b>Accruals to cash adjustments</b>	<b>-11,866</b>	<b>-34</b>	<b>-11,900</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,150	-	-3,150
New provisions and adjustments to previous provisions	-1,163	-	-1,163
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	-7,553	-34	-7,587
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-212</b>	<b>-</b>	<b>-212</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-212	-	-212
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>42,665</b>	<b>268</b>	<b>42,933</b>



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

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	42,976
<i>Less:</i>	
Programme DEL Income	-59
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>42,917</b>
<b>Total Net Operating Costs</b>	<b>42,917</b>
<i>Of which:</i>	
Resource DEL	42,134
Capital DEL	-
Resource AME	783
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>42,917</b>
<i>Of which:</i>	
Resource DEL	42,134
Resource AME	783
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>42,917</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	
<b>Programme</b>	
A Administration	
Other Income	-59
<b>Total Other Income</b>	<b>-59</b>
<b>Total Programme</b>	<b>-59</b>
<b>Total Voted Resource DEL</b>	<b>-59</b>
<b>Total Voted Resource Income</b>	<b>-59</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Rob Behrens



# 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
<b>£</b>			
<b>Other Changes</b>			
(Section A) Decrease in resource costs and non-cash costs relating to the Administration of the House of Lords in 2023-24		-3,885,000	
(Section B) Decrease in resource costs and non-cash costs relating to the Parliamentary Estate in 2023-24.		-828,000	
<b>Total change in Resource DEL (voted)</b>		<b>-4,713,000</b>	<b>-4,713,000</b>
<b>Other Changes</b>			
(Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate in 2023-24.	12,100,000		
<b>Total change in Resource AME (voted)</b>	<b>12,100,000</b>		<b>12,100,000</b>
<b>Other Changes</b>			
(Section A) Decrease in the capital costs relating to the Administration of the House of Lords in 2023-24.		-2,455,000	
(Section B) Increase in year capital expenditure relating to the timing of certain capital programmes and projects on the Parliamentary Estate in 2023-24.	8,133,000		
<b>Total change in Capital DEL (voted)</b>	<b>8,133,000</b>	<b>-2,455,000</b>	<b>5,678,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	5,866,000		
<b>Total change in Net Cash Requirement</b>	<b>5,866,000</b>		<b>5,866,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-4,713,000	-	-4,713,000	
Capital	5,678,000	-	5,678,000	
<b>Annually Managed Expenditure</b>				
Resource	12,100,000	-	12,100,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	7,387,000	-	7,387,000	
Capital	5,678,000	-	5,678,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>5,866,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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 sale 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: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000										
	Resources					Capital															
	Administration		Programme			Total		Gross		Income		Net									
	1	2	3	4	5	6	7	8	9	10											
<b>Departmental Expenditure Limit (DEL)</b>																					
<b>Voted expenditure</b>																					
A Administration	-	-	-	130,962	-7,805	123,157						123,157	4,735	-	4,735						4,735
B Works Services	-	-	-	37,908	-3	37,905						37,905	37,414	-	37,414						37,414
<b>Total voted DEL</b>	-	-	-	<b>168,870</b>	<b>-7,808</b>	<b>161,062</b>						<b>161,062</b>	<b>42,149</b>	-	<b>42,149</b>						<b>42,149</b>
<b>Total DEL</b>	-	-	-	<b>168,870</b>	<b>-7,808</b>	<b>161,062</b>						<b>161,062</b>	<b>42,149</b>	-	<b>42,149</b>						<b>42,149</b>
<b>Annually Managed Expenditure (AME)</b>																					
<b>Voted expenditure</b>																					
C Administration	-	-	-	12,101	-	12,101						12,101	-	-	-						-
<b>Total voted AME</b>	-	-	-	<b>12,101</b>	-	<b>12,101</b>						<b>12,101</b>	-	-	-						-
<b>Total AME</b>	-	-	-	<b>12,101</b>	-	<b>12,101</b>						<b>12,101</b>	-	-	-						-
<b>Voted expenditure</b>	-	-	-	<b>180,971</b>	<b>-7,808</b>	<b>173,163</b>						<b>173,163</b>	<b>42,149</b>	-	<b>42,149</b>						<b>42,149</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-						-	-	-	-						-
<b>Total for Estimate</b>	-	-	-	<b>180,971</b>	<b>-7,808</b>	<b>173,163</b>						<b>173,163</b>	<b>42,149</b>	-	<b>42,149</b>						<b>42,149</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>165,776</b>	<b>7,387</b>	<b>173,163</b>
<b>Net Capital Requirement</b>	<b>36,471</b>	<b>5,678</b>	<b>42,149</b>
<b>Accruals to cash adjustments</b>	<b>-17,730</b>	<b>-7,199</b>	<b>-24,929</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-15,765	-8,964	-24,729
New provisions and adjustments to previous provisions	-		
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-90	-35	-125
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	40	-	40
Increase (+) / Decrease (-) in debtors	-30	-	-30
Increase (-) / Decrease (+) in creditors	-1,885	1,800	-85
Use of provisions	-	-	
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>184,517</b>	<b>5,866</b>	<b>190,383</b>

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

	£'000
	Revised Plans
Gross Administration Costs	
<i>Less:</i>	
Administration DEL Income	
<b>Net Administration Costs</b>	
Gross Programme Costs	180,971
<i>Less:</i>	
Programme DEL Income	-7,808
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>173,163</b>
<b>Total Net Operating Costs</b>	<b>173,163</b>
<i>Of which:</i>	
Resource DEL	161,062
Capital DEL	-
Resource AME	12,101
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>173,163</b>
<i>Of which:</i>	
Resource DEL	161,062
Resource AME	12,101
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>173,163</b>

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

£'000

Revised Plans

**Voted Resource DEL****Programme**

## A Administration

Sales of Goods and Services

-7,805

## B Works Services

Sales of Goods and Services

-3

**Total Sales of Goods and Services****-7,808****Total Programme****-7,808****Total Voted Resource DEL****-7,808****Total Voted Resource Income****-7,808**

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Simon Burton, Clerk of Parliaments



## 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	£
<b>AME Expenditure Changes</b>				
An increase in resource expenditure, driven by increased Interest Costs as a result of a higher opening liability than that originally forecast.	100,000,000		100,000,000	
<b>Total change in Resource AME (voted)</b>	<b>100,000,000</b>		<b>100,000,000</b>	



**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	<b>100,000,000</b>	-	100,000,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	<b>100,000,000</b>	-	100,000,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	-			

Supplementary amounts required in the year ending 31 March 2024 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			£'000
	Present			Revised			Present	Changes	Revised	
	Admin	Prog	2	Admin	Prog	4				
	1	2	3	4	5	6	7	8	9	
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
A Retired pay, pensions and other payments to ex-service personnel	-	5,077,658	-	100,000	-	5,177,658	-	-	-	-
<b>Total voted AME</b>	-	<b>5,077,658</b>	-	<b>100,000</b>	-	<b>5,177,658</b>	-	-	-	-
<b>Total AME</b>	-	-	-	<b>100,000</b>	-	<b>100,000</b>	-	-	-	-
<b>Voted expenditure</b>										
Non-voted expenditure										
Total for Estimate										

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	2,021,967	-	2,021,967

## 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	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	-	-	-	9,247,658	-4,070,000	5,177,658						
Total voted AME	-	-	-	9,247,658	-4,070,000	5,177,658	5,177,658	-	-	-	-	-
Total AME	-	-	-	9,247,658	-4,070,000	5,177,658	5,177,658	-	-	-	-	-
Voted expenditure	-	-	-	9,247,658	-4,070,000	5,177,658	5,177,658	-	-	-	-	-
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	-	-	-	9,247,658	-4,070,000	5,177,658	5,177,658	-	-	-	-	-

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	5,077,658	100,000	5,177,658
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	-3,055,691	-100,000	-3,155,691
<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	-9,147,658	-100,000	-9,247,658
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	-14,488	-	-14,488
Increase (-) / Decrease (+) in creditors	-30,454	-	-30,454
Use of provisions	6,136,909	-	6,136,909
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	2,021,967	-	2,021,967

### PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	9,247,658
<i>Of Which:</i>	
Increases in liability	2,702,224
Interest on scheme liability	6,545,434
Other expenditure	-
<i>Less:</i>	
Contributions received	-4,069,400
Transfers in	-600
Other income	-
<b>Net Programme Costs</b>	<b>5,177,658</b>
<b>Total Net Operating Costs</b>	<b>5,177,658</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	5,177,658
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,177,658</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	5,177,658
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>5,177,658</b>

**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

-4,070,000

**Total Pensions****-4,070,000****Total Programme****-4,070,000****Total Voted Resource AME****-4,070,000****Total Voted Resource Income****-4,070,000**

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:**

David Williams





# 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
<b>AME Expenditure Changes</b>			
Increase in current service cost (CSC) derived from the increase in contribution income	841,336,000		
Decrease in interest charge due to change in assumptions and other movements in scheme liability		-142,243,000	
Increase in other enhancements charged to scheme liability and administration costs	25,320,000		
<b>Other Changes</b>			
Increase in contribution income		-613,142,000	
<b>Total change in Resource AME (voted)</b>	<b>866,656,000</b>	<b>-755,385,000</b>	<b>111,271,000</b>
Change in debtor/creditor	732,556,000		
Increase in income		-625,341,000	
Increase in lump sums due to introduction of Partial Retirement Policy	521,701,000		
Decrease in other pension payments		-7,337,000	
Increase in administration costs	9,714,000		
<b>Total change in Net Cash Requirement</b>	<b>1,263,971,000</b>	<b>-632,678,000</b>	<b>631,293,000</b>

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	111,271,000	-	111,271,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	111,271,000	-	111,271,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>631,293,000</b>		

Supplementary amounts required in the year ending 31 March 2024 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	Adimin	Prog	Adimin	Prog			
1	2	3	4	5	6	7	8	9	
<b>Annually Managed Expenditure (AME)</b>									
Voted expenditure									
A Pensions	-	17,964,134	-	111,271	-	18,075,405	-	-	-
<b>Total voted AME</b>	-	<b>17,964,134</b>	-	<b>111,271</b>	-	<b>18,075,405</b>	-	-	-
<b>Total AME</b>				<b>111,271</b>					
Voted expenditure				<b>111,271</b>					
Non-voted expenditure				-		-			
<b>Total for Estimate</b>				<b>111,271</b>					

	£'000		
	Present	Changes	Revised
<b>Net Cash Requirement</b>	<b>-4,073,888</b>	<b>631,293</b>	<b>-3,442,595</b>

**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			
<b>Voted expenditure</b>												
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
A Pensions	-	-	-	38,347,493	-20,272,088	18,075,405						
<b>Total voted AME</b>	-	-	-	<b>38,347,493</b>	<b>-20,272,088</b>	<b>18,075,405</b>						
<b>Total AME</b>	-	-	-	<b>38,347,493</b>	<b>-20,272,088</b>	<b>18,075,405</b>						
<b>Voted expenditure</b>	-	-	-	<b>38,347,493</b>	<b>-20,272,088</b>	<b>18,075,405</b>						
<b>Non-voted expenditure</b>	-	-	-	-	-	-						
<b>Total for Estimate</b>	-	-	-	<b>38,347,493</b>	<b>-20,272,088</b>	<b>18,075,405</b>						

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	17,964,134	111,271	18,075,405
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	-22,038,022	520,022	-21,518,000
<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	-37,570,882	-726,897	-38,297,779
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	-205,250	651,241	445,991
Increase (-) / Decrease (+) in creditors	-105,150	81,315	-23,835
Use of provisions	15,843,260	514,363	16,357,623
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	-4,073,888	631,293	-3,442,595

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	38,347,493
<i>Of Which:</i>	
Increases in liability	19,024,006
Interest on scheme liability	19,273,773
Other expenditure	49,714
<i>Less:</i>	
Contributions received	-20,105,759
Transfers in	-70,456
Other income	-95,873
<b>Net Programme Costs</b>	<b>18,075,405</b>
<b>Total Net Operating Costs</b>	<b>18,075,405</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	18,075,405
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>18,075,405</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	18,075,405
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>18,075,405</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource AME</b>	
<b>Programme</b>	
A Pensions	
Pensions	-20,272,088
<b>Total Pensions</b>	<b>-20,272,088</b>
<b>Total Programme</b>	<b>-20,272,088</b>
<b>Total Voted Resource AME</b>	<b>-20,272,088</b>
<b>Total Voted Resource Income</b>	<b>-20,272,088</b>



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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>AME Expenditure Changes</b>			
(Section A) Increases mainly due to an increase in Current Service Cost caused by higher than forecast contributions.	172,156,000		
(Section A) Decrease in cover as a result of higher contributions receipts than forecast at Main Estimate.		-168,922,000	
<b>Total change in Resource AME (voted)</b>	<b>172,156,000</b>	<b>-168,922,000</b>	<b>3,234,000</b>
Reduction to the Net Cash Requirement mainly as a result of higher contributions receipts and a decrease in pension payments due to fewer retirements than expected in the peak month of September.		-294,288,000	
<b>Total change in Net Cash Requirement</b>		<b>-294,288,000</b>	<b>-294,288,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	-
Capital	-	-	-	-
<b>Annually Managed Expenditure</b>				
Resource	3,234,000	-	3,234,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	3,234,000	-	3,234,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>-294,288,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
A Pensions and associated payments	-	10,978,953	-	3,234	-	10,982,187	-	-	-
<b>Total voted AME</b>	-	<b>10,978,953</b>	-	<b>3,234</b>	-	<b>10,982,187</b>	-	-	-
<b>Total AME</b>									
<b>Voted expenditure</b>									
<b>Non-voted expenditure</b>									
<b>Total for Estimate</b>									

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,388,184</b>	<b>-294,288</b>	<b>2,093,896</b>

## 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	10	10
Voted expenditure											
Annually Managed Expenditure (AME)											
Voted expenditure											
A Pensions and associated payments	-	-	-	20,839,417	-9,857,230	10,982,187	-	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>20,839,417</b>	<b>-9,857,230</b>	<b>10,982,187</b>	-	-	-	-	-
<b>Total AME</b>	-	-	-	<b>20,839,417</b>	<b>-9,857,230</b>	<b>10,982,187</b>	-	-	-	-	-
Voted expenditure	-	-	-	<b>20,839,417</b>	<b>-9,857,230</b>	<b>10,982,187</b>	-	-	-	-	-
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	-	-	-	<b>20,839,417</b>	<b>-9,857,230</b>	<b>10,982,187</b>	-	-	-	-	-

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>10,978,953</b>	<b>3,234</b>	<b>10,982,187</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8,590,769</b>	<b>-297,522</b>	<b>-8,888,291</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-20,631,967	-172,157	-20,804,124
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	45,332	-2,694	42,638
Increase (-) / Decrease (+) in creditors	-70,500	998	-69,502
Use of provisions	12,066,366	-123,669	11,942,697
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,388,184</b>	<b>-294,288</b>	<b>2,093,896</b>



**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	20,839,417
<i>Of Which:</i>	
Increases in liability	8,174,584
Interest on scheme liability	12,629,540
Other expenditure	35,293
<i>Less:</i>	
Contributions received	-9,824,759
Transfers in	-10,141
Other income	-22,330
<b>Net Programme Costs</b>	<b>10,982,187</b>
<b>Total Net Operating Costs</b>	<b>10,982,187</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	10,982,187
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>10,982,187</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	10,982,187
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>10,982,187</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource AME Programme</b>	
A Pensions and associated payments	
Pensions	-9,857,230
<b>Total Pensions</b>	<b>-9,857,230</b>
<b>Total Programme</b>	<b>-9,857,230</b>
<b>Total Voted Resource AME</b>	<b>-9,857,230</b>
<b>Total Voted Resource Income</b>	<b>-9,857,230</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>AME Expenditure Changes</b>			
Increase due to higher than previously forecast pension liabilities.	32,281,000		
<b>Total change in Resource AME (voted)</b>	<b>32,281,000</b>		<b>32,281,000</b>
Revisions to the Net Cash Requirement reflect changes to resources as set out above.	35,304,000		
<b>Total change in Net Cash Requirement</b>	<b>35,304,000</b>		<b>35,304,000</b>

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	-
Capital	-	-	-	-
<b>Annually Managed Expenditure</b>				
Resource	<b>32,281,000</b>	-	32,281,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	<b>32,281,000</b>	-	32,281,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>35,304,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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: 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			
<b>Voted expenditure</b>												
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
A Pensions, transfer values, repayments of contributions	-	-	-	334,956	-56,075	278,881	278,881	-	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>334,956</b>	<b>-56,075</b>	<b>278,881</b>	<b>278,881</b>	-	-	-	-	-
<b>Total AME</b>	-	-	-	<b>334,956</b>	<b>-56,075</b>	<b>278,881</b>	<b>278,881</b>	-	-	-	-	-
<b>Voted expenditure</b>	-	-	-	<b>334,956</b>	<b>-56,075</b>	<b>278,881</b>	<b>278,881</b>	-	-	-	-	-
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	-	-	-	<b>334,956</b>	<b>-56,075</b>	<b>278,881</b>	<b>278,881</b>	-	-	-	-	-

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	246,600	32,281	278,881
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	10,800	3,023	13,823
<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	-299,900	-35,056	-334,956
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	300,700	38,079	338,779
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>257,400</b>	<b>35,304</b>	<b>292,704</b>

### PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	334,956
<i>Of Which:</i>	
Increases in liability	69,398
Interest on scheme liability	265,558
Other expenditure	-
<i>Less:</i>	
Contributions received	-54,178
Transfers in	-1,547
Other income	-350
<b>Net Programme Costs</b>	<b>278,881</b>
<b>Total Net Operating Costs</b>	<b>278,881</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	278,881
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>278,881</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	278,881
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>278,881</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource AME Programme</b>	
A Pensions, transfer values, repayments of contributions	
Pensions	-56,075
<b>Total Pensions</b>	<b>-56,075</b>
<b>Total Programme</b>	<b>-56,075</b>
<b>Total Voted Resource AME</b>	<b>-56,075</b>
<b>Total Voted Resource Income</b>	<b>-56,075</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 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
<b>£</b>			
<b>AME Expenditure Changes</b>			
(Section A) Increase in current service cost.	565,000		
(Section A) Decrease in interest costs.		-8,100,000	
(Section A) Increase in McCloud compensation costs.	26,000,000		
(Section A) Increase in administration costs.	47,000		
(Section A) Decrease in pension contribution income.	3,000,000		
<b>Total change in Resource AME (voted)</b>	<b>29,612,000</b>	<b>-8,100,000</b>	<b>21,512,000</b>
<b>AME Expenditure Changes</b>			
(Section B) Decrease in current service cost.		-3,265,000	
<b>Total change in Resource AME (non-voted)</b>		<b>-3,265,000</b>	<b>-3,265,000</b>
Increase in pension payments.	6,576,000		
Increase in McCloud remedy payments from pension liability.	25,000,000		
Increase McCloud compensation payments.	26,000,000		
Increase in admin cost.	47,000		
Reduction in income.	3,000,000		
Increase in creditors.		-20,000,000	
<b>Total change in Net Cash Requirement</b>	<b>60,623,000</b>	<b>-20,000,000</b>	<b>40,623,000</b>



**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	-
Capital	-	-	-	-
<b>Annually Managed Expenditure</b>				
Resource	<b>21,512,000</b>	-3,265,000	18,247,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	<b>21,512,000</b>	-3,265,000	18,247,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>40,623,000</b>			

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

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

Pensions etc, in respect of members of the Judicial Pensions Scheme, and for other related services.

\* McCloud remedy compensation payments in respect of members of the Judicial Pensions Schemes.

Income arising from:

Accruing Superannuation Liability Charges (ASLCs); and scheme members' pension contributions.

**Ministry of Justice: Judicial Pensions Scheme** will account for this Estimate.



**PART II: 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	
<b>Voted expenditure</b>										
<b>Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
A Judicial Pension Scheme	-	-	-	434,447	-224,000	210,447	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>434,447</b>	<b>-224,000</b>	<b>210,447</b>	-	-	-	-
<b>Non-voted expenditure</b>										
B Judicial Pension Scheme	-	-	-	92,000	-	92,000	-	-	-	-
<b>Total non-voted AME</b>	-	-	-	<b>92,000</b>	-	<b>92,000</b>	-	-	-	-
<b>Total AME</b>	-	-	-	<b>526,447</b>	<b>-224,000</b>	<b>302,447</b>	-	-	-	-
<b>Voted expenditure</b>										
Non-voted expenditure	-	-	-	434,447	-224,000	210,447	-	-	-	-
<b>Total for Estimate</b>	-	-	-	<b>92,000</b>	-	<b>92,000</b>	-	-	-	-
	-	-	-	<b>526,447</b>	<b>-224,000</b>	<b>302,447</b>	-	-	-	-

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>284,200</b>	<b>18,247</b>	<b>302,447</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-294,511</b>	<b>19,111</b>	<b>-275,400</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-414,935	7,535	-407,400
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-20,000	-20,000
Use of provisions	120,424	31,576	152,000
<b>Removal of non-voted budget items</b>	<b>-95,265</b>	<b>3,265</b>	<b>-92,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-95,265	3,265	-92,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-105,576</b>	<b>40,623</b>	<b>-64,953</b>

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	526,447
<i>Of Which:</i>	
Increases in liability	309,000
Interest on scheme liability	190,400
Other expenditure	1,047
<i>Less:</i>	
Contributions received	-224,000
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>302,447</b>
<b>Total Net Operating Costs</b>	<b>302,447</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	302,447
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>302,447</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	302,447
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>302,447</b>

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

	£'000
	Revised Plans
<b>Voted Resource AME</b>	
<b>Programme</b>	
A Judicial Pension Scheme	
Pensions	-224,000
<b>Total Pensions</b>	<b>-224,000</b>
<b>Total Programme</b>	<b>-224,000</b>
<b>Total Voted Resource AME</b>	<b>-224,000</b>
<b>Total Voted Resource Income</b>	<b>-224,000</b>

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Antonia Romeo





## 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	£
<b>AME Expenditure Changes</b>				
Resource changes.	100,000,000			
<b>Total change in Resource AME (voted)</b>	<b>100,000,000</b>		<b>100,000,000</b>	
Changes to Net cash requirement as a result of above budget changes.	150,000,000			
<b>Total change in Net Cash Requirement</b>	<b>150,000,000</b>		<b>150,000,000</b>	

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	-
Capital	-	-	-	-
<b>Annually Managed Expenditure</b>				
Resource	<b>100,000,000</b>	-	100,000,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	<b>100,000,000</b>	-	100,000,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>150,000,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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		£'000
	Present			Revised			Present	Revised	
	Admin	Prog	Changes	Admin	Prog	Changes			
1	2	3	4	5	6	7	8	9	
<b>Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
A Civil superannuation	-	9,961,000	-	100,000	-	10,061,000	-	-	-
<b>Total voted AME</b>	-	<b>9,961,000</b>	-	<b>100,000</b>	-	<b>10,061,000</b>	-	-	-
<b>Total AME</b>									
<b>Voted expenditure</b>									
Non-voted expenditure									
<b>Total for Estimate</b>									

	£'000	
	Present Plans	Revised Plans
<b>Net Cash Requirement</b>	<b>1,002,500</b>	<b>1,152,500</b>

## PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans											
	Resources					Capital						
	Administration			Programme			Total					
	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 Civil superannuation	-	-	-	17,090,365	-7,029,365	10,061,000						
Total voted AME	-	-	-	17,090,365	-7,029,365	10,061,000	10,061,000					
Total AME	-	-	-	17,090,365	-7,029,365	10,061,000	10,061,000					
Voted expenditure												
Non-voted expenditure												
Total for Estimate	-	-	-	17,090,365	-7,029,365	10,061,000	10,061,000					

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>9,961,000</b>	<b>100,000</b>	<b>10,061,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8,958,500</b>	<b>50,000</b>	<b>-8,908,500</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-16,671,500	-413,965	-17,085,465
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	7,713,000	463,965	8,176,965
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,002,500</b>	<b>150,000</b>	<b>1,152,500</b>

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	17,090,365
<i>Of Which:</i>	
Increases in liability	7,675,465
Interest on scheme liability	9,410,000
Other expenditure	4,900
<i>Less:</i>	
Contributions received	-6,889,520
Transfers in	-75,086
Other income	-64,759
<b>Net Programme Costs</b>	<b>10,061,000</b>
<b>Total Net Operating Costs</b>	<b>10,061,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	10,061,000
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	-
<b>Total Resource Budget</b>	<b>10,061,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	10,061,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>10,061,000</b>

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

£'000

Revised Plans

<b>Voted Resource AME</b>	
<b>Programme</b>	
A Civil superannuation	
Pensions	-7,029,365
<b>Total Pensions</b>	<b>-7,029,365</b>
<b>Total Programme</b>	<b>-7,029,365</b>
<b>Total Voted Resource AME</b>	<b>-7,029,365</b>
<b>Total Voted Resource Income</b>	<b>-7,029,365</b>



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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Alex Chisholm



## 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	£
Increase to ensure sufficient cashflow in place to cover benefit payments	70,000,000			
<b>Total change in Net Cash Requirement</b>	<b>70,000,000</b>		<b>70,000,000</b>	

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>70,000,000</b>			

Supplementary amounts required in the year ending 31 March 2024 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		£'000
	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	Revised
Plans	70,000	1,762,000
Net Cash Requirement	1,692,000	1,762,000

**PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION**

	Revised Plans											
	Resources					Capital						
	Administration		Programme			Total		Gross		Income		Net
	1	2	3	4	5	6	7	8	9	10		
<b>Voted expenditure</b>												
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
A RMSPS Pension Scheme	-	-	-	1,279,000	-	1,279,000						
<b>Total voted AME</b>	-	-	-	<b>1,279,000</b>	-	<b>1,279,000</b>						
<b>Total AME</b>	-	-	-	<b>1,279,000</b>	-	<b>1,279,000</b>						
<b>Voted expenditure</b>												
<b>Non-voted expenditure</b>												
<b>Total for Estimate</b>												

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1,279,000</b>	-	<b>1,279,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>413,000</b>	<b>70,000</b>	<b>483,000</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,279,000	-	-1,279,000
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	1,692,000	70,000	1,762,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,692,000</b>	<b>70,000</b>	<b>1,762,000</b>



### PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	1,279,000
<i>Of Which:</i>	
Increases in liability	-
Interest on scheme liability	1,279,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>1,279,000</b>
<b>Total Net Operating Costs</b>	<b>1,279,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	1,279,000
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	-
<b>Total Resource Budget</b>	<b>1,279,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,279,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,279,000</b>

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

No departmental income is expected in 2023-24.

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

No CFER income or receipts are expected in 2023-24.

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

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Alex Chisholm



HM Treasury contacts

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