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# Central Government Supply Estimates 2022-23

## Out-of-Turn Supplementary Estimates

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October 2022





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

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

for the year ending 31 March 2023

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

**ANDREW GRIFFITH**

**18 October 2022**



# Section 1.

## Introduction

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

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

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

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

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

### **Total Estimates to date**

5. For the current year, Main Estimates were presented to Parliament on 23 June 2022 (HC 396). 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 2022-23 in the Main Estimates and the changes sought in the Out-of-Turn Supplementary Estimates.

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

†

	£ million		
	2022-23	2022-23	2022-23
	Present Plans	Changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit ††	451,270	176	451,446
Total Resource and Capital Annually Managed Expenditure	360,661	71,175	431,836
<b>Total Net Budget</b>	<b>811,931</b>	<b>71,351</b>	<b>883,282</b>
Total Non-Budget Expenditure	85,124	-	85,124
<b>Total Resource and Capital in Estimates</b>	<b>897,055</b>	<b>71,351</b>	<b>968,406</b>
Resource to cash adjustments	-179,306	-	-179,306
<b>Total Net Cash Requirement</b>	<b>717,749</b>	<b>71,351</b>	<b>789,100</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 two Supplementary Estimates for central government departments, seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm plans were set in the *Autumn Budget and Spending Review 2021* (HC 822) in October 2021, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2022* (CP 735) and section 1 of the Main Estimates 2022-23 (HC 396).
9. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the National Insurance Fund).

#### **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 2022-23 was explained in Section 1 of HC 396.

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

### **Parliamentary procedure**

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 HC 396.

### **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 HC 396.

### **Introduction**

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

### **Part I**

17. Part I of each Supplementary Estimate states, as necessary, the changes sought to resource DEL, capital DEL, resource AME, capital AME, non-budget expenditure and the net cash requirement (as relevant) for the financial year. It also reproduces the ‘ambit’, which is the formal description of all the expenditure and income (not just any new services) to be financed from the Estimate. Where an ambit has been

amended since the publication of the Main Estimate, the new services or income will be identified by the insertion of an asterisk (\*) before the additional text.

**Part II**

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

**Part III – other statements and notes**

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

- **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;
- **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
- **Part III: Note C** - an analysis of extra receipts payable to the Consolidated Fund;
- **Part III: Note D** - an Explanation of the Accounting Officer responsibilities.

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

## **Section 2.**

# **Summary of Supply Estimates**

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

	Current Plans	Changes	Revised Plans
<b>£'000</b>			
<b>Supply Estimates presented by HM Treasury</b>			
Department of Health and Social Care			
<b>Departmental Expenditure Limit</b>			
Resource	128,212,941	-	128,212,941
Capital	12,047,914	-	12,047,914
<b>Annually Managed Expenditure</b>			
Resource	10,880,000	-	10,880,000
Capital	105,600	-	105,600
<b>Total Net Budget</b>			
Resource	139,092,941	-	139,092,941
Capital	12,153,514	-	12,153,514
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>146,156,750</b>	-	<b>146,156,750</b>
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource †	71,903,705	-	71,903,705
Capital †	6,364,300	-	6,364,300
<b>Annually Managed Expenditure</b>			
Resource	-9,594,400	-	-9,594,400
Capital	28,737,600	-	28,737,600
<b>Total Net Budget</b>			
Resource	62,309,305	-	62,309,305
Capital	35,101,900	-	35,101,900
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>100,847,744</b>	-	<b>100,847,744</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	14,525,462	-	14,525,462
Capital	1,062,873	-	1,062,873
<b>Annually Managed Expenditure</b>			
Resource	2,534,160	-	2,534,160
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,059,622	-	17,059,622
Capital	1,062,873	-	1,062,873
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,030,524</b>	-	<b>18,030,524</b>
National Crime Agency			
<b>Departmental Expenditure Limit</b>			
Resource	615,186	-	615,186
Capital	105,125	-	105,125
<b>Annually Managed Expenditure</b>			
Resource	50,000	-	50,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	665,186	-	665,186
Capital	105,125	-	105,125
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>800,000</b>	-	<b>800,000</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	10,112,137	-	10,112,137
Capital	1,760,092	-	1,760,092
<b>Annually Managed Expenditure</b>			
Resource	528,678	-	528,678
Capital	23,303	-	23,303
<b>Total Net Budget</b>			
Resource	10,640,815	-	10,640,815
Capital	1,783,395	-	1,783,395
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,292,379</b>	-	<b>11,292,379</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	733,257	-	733,257
Capital	47,330	-	47,330
<b>Annually Managed Expenditure</b>			
Resource	5,950	-	5,950
Capital	2,859	-	2,859
<b>Total Net Budget</b>			
Resource	739,207	-	739,207
Capital	50,189	-	50,189
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>729,358</b>	-	<b>729,358</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	57,773	-	57,773
Capital	8,302	-	8,302
<b>Annually Managed Expenditure</b>			
Resource	2,500	-	2,500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	60,273	-	60,273
Capital	8,302	-	8,302
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>58,124</b>	-	<b>58,124</b>
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	11,818	-	11,818
Capital	2,850	-	2,850
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,818	-	11,818
Capital	2,850	-	2,850
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,330</b>	-	<b>15,330</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	40,896,779	-	40,896,779
Capital	18,490,656	-	18,490,656
<b>Annually Managed Expenditure</b>			
Resource	1,928,087	-	1,928,087
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	42,824,866	-	42,824,866
Capital	18,490,656	-	18,490,656
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>50,637,665</b>	-	<b>50,637,665</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	3,124,830	-	3,124,830
Capital	1,242,746	-	1,242,746
<b>Annually Managed Expenditure</b>			
Resource	65,277	-	65,277
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,190,107	-	3,190,107
Capital	1,242,746	-	1,242,746
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,866,007</b>	-	<b>3,866,007</b>
Foreign, Commonwealth and Development Office			
<b>Departmental Expenditure Limit</b>			
Resource	7,904,373	-	7,904,373
Capital	2,644,554	-	2,644,554
<b>Annually Managed Expenditure</b>			
Resource	560,666	-	560,666
Capital	200,000	-	200,000
<b>Total Net Budget</b>			
Resource	8,465,039	-	8,465,039
Capital	2,844,554	-	2,844,554
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,450,977</b>	-	<b>10,450,977</b>

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

	Current Plans	Changes	Revised Plans
<b>£'000</b>			
Department for Levelling Up, Housing and Communities			
<b>Departmental Expenditure Limits - Housing and Communities</b>			
Resource	3,092,553	-	3,092,553
Capital	9,583,853	-	9,583,853
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	11,765,870	-	11,765,870
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,097,975	-	15,097,975
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,956,398	-	29,956,398
Capital	9,583,853	-	9,583,853
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,242,272</b>	-	<b>32,242,272</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	16,606,458	-	16,606,458
Capital	20,127,410	-	20,127,410
<b>Annually Managed Expenditure</b>			
Resource	4,981,239	-	4,981,239
Capital	-326,989	-	-326,989
<b>Total Net Budget</b>			
Resource	21,587,697	-	21,587,697
Capital	19,800,421	-	19,800,421
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,810,524</b>	-	<b>31,810,524</b>
Department for Business, Energy and Industrial Strategy			
<b>Departmental Expenditure Limit</b>			
Resource	17,168,799	176,000	17,344,799
Capital	19,061,585	-	19,061,585
<b>Annually Managed Expenditure</b>			
Resource	54,855,478	60,000,000	114,855,478
Capital	3,838,923	-	3,838,923
<b>Total Net Budget</b>			
Resource	72,024,277	60,176,000	132,200,277
Capital	22,900,508	-	22,900,508
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>51,061,529</b>	<b>60,176,000</b>	<b>111,237,529</b>

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

			£'000
	Current Plans	Changes	Revised Plans
HM Land Registry			
<b>Departmental Expenditure Limit</b>			
Resource	422,419	-	422,419
Capital	65,600	-	65,600
<b>Annually Managed Expenditure</b>			
Resource	19,000	-	19,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	441,419	-	441,419
Capital	65,600	-	65,600
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>459,109</b>	-	<b>459,109</b>
Department for Digital, Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	2,244,882	-	2,244,882
Capital	830,915	-	830,915
<b>Annually Managed Expenditure</b>			
Resource	4,309,817	-	4,309,817
Capital	904,523	-	904,523
<b>Total Net Budget</b>			
Resource	6,554,699	-	6,554,699
Capital	1,735,438	-	1,735,438
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,819,836</b>	-	<b>6,819,836</b>
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	4,790,464	-	4,790,464
Capital	2,126,323	-	2,126,323
<b>Annually Managed Expenditure</b>			
Resource	305,634	-	305,634
Capital	49,849	-	49,849
<b>Total Net Budget</b>			
Resource	5,096,098	-	5,096,098
Capital	2,176,172	-	2,176,172
<b>Non-Budget Expenditure</b>	<b>10,000</b>	-	10,000
<b>Net Cash Requirement</b>	<b>7,296,072</b>	-	<b>7,296,072</b>
Department for International Trade			
<b>Departmental Expenditure Limit</b>			
Resource	570,522	-	570,522
Capital	24,850	-	24,850
<b>Annually Managed Expenditure</b>			
Resource	3,000	-	3,000
Capital	<b>1,195</b>	-	1,195
<b>Total Net Budget</b>			
Resource	573,522	-	573,522
Capital	26,045	-	26,045
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>598,563</b>	-	<b>598,563</b>



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

			£'000
	Current Plans	Changes	Revised Plans
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	8,377,703	-	8,377,703
Capital	803,813	-	803,813
<b>Annually Managed Expenditure</b>			
Resource	109,960,220	-	109,960,220
Capital	327,656	-	327,656
<b>Total Net Budget</b>			
Resource	118,337,923	-	118,337,923
Capital	1,131,469	-	1,131,469
<b>Non-Budget Expenditure</b>	<b>4,690,524</b>	-	4,690,524
<b>Net Cash Requirement</b>	<b>124,434,062</b>	-	<b>124,434,062</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	6,122,187	-	6,122,187
Capital	675,511	-	675,511
<b>Annually Managed Expenditure</b>			
Resource	13,278,381	-	13,278,381
Capital	110	-	110
<b>Total Net Budget</b>			
Resource	19,400,568	-	19,400,568
Capital	675,621	-	675,621
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,693,843</b>	-	<b>19,693,843</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	364,380	-	364,380
Capital	9,721	-	9,721
<b>Annually Managed Expenditure</b>			
Resource	20,206,518	-	20,206,518
Capital	1,408,087	11,175,000	12,583,087
<b>Total Net Budget</b>			
Resource	20,570,898	-	20,570,898
Capital	1,417,808	11,175,000	12,592,808
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,633,885</b>	<b>11,175,000</b>	<b>22,808,885</b>
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	907,768	-	907,768
Capital	1,120,124	-	1,120,124
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	907,768	-	907,768
Capital	1,120,124	-	1,120,124
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,408,819</b>	-	<b>1,408,819</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	13,340	-	13,340
Capital	50	-	50
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,340	-	13,340
Capital	50	-	50
<b>Non-Budget Expenditure</b>	<b>39,852,198</b>	-	<b>39,852,198</b>
<b>Net Cash Requirement</b>	<b>39,865,374</b>	-	<b>39,865,374</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	5,657	-	5,657
Capital	30	-	30
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,657	-	5,657
Capital	30	-	30
<b>Non-Budget Expenditure</b>	<b>18,937,523</b>	-	<b>18,937,523</b>
<b>Net Cash Requirement</b>	<b>18,943,112</b>	-	<b>18,943,112</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	41,191	-	41,191
Capital	1,719	-	1,719
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	41,191	-	41,191
Capital	1,719	-	1,719
<b>Non-Budget Expenditure</b>	<b>21,633,454</b>	-	<b>21,633,454</b>
<b>Net Cash Requirement</b>	<b>21,672,802</b>	-	<b>21,672,802</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	201,586	-	201,586
Capital	19,618	-	19,618
<b>Annually Managed Expenditure</b>			
Resource	700	-	700
Capital	1,300	-	1,300
<b>Total Net Budget</b>			
Resource	202,286	-	202,286
Capital	20,918	-	20,918
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>210,267</b>	-	<b>210,267</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	32,098	-	32,098
Capital	3,107	-	3,107
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,098	-	32,098
Capital	3,107	-	3,107
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,573</b>	-	<b>31,573</b>
Competition and Markets Authority			
<b>Departmental Expenditure Limit</b>			
Resource	120,024	-	120,024
Capital	10,231	-	10,231
<b>Annually Managed Expenditure</b>			
Resource	45,000	-	45,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	165,024	-	165,024
Capital	10,231	-	10,231
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>122,005</b>	-	<b>122,005</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	360,183	-	360,183
Capital	32,859	-	32,859
<b>Annually Managed Expenditure</b>			
Resource	8,400	-	8,400
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	368,583	-	368,583
Capital	32,859	-	32,859
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>372,695</b>	-	<b>372,695</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	157,782	-	157,782
Capital	4,149	-	4,149
<b>Annually Managed Expenditure</b>			
Resource	-42	-	-42
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	157,740	-	157,740
Capital	4,149	-	4,149
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>156,745</b>	-	<b>156,745</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	28,182	-	28,182
Capital	707	-	707
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,182	-	28,182
Capital	707	-	707
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>28,271</b>	-	<b>28,271</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	116,654	-	116,654
Capital	13,412	-	13,412
<b>Annually Managed Expenditure</b>			
Resource	9,603	-	9,603
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	126,257	-	126,257
Capital	13,412	-	13,412
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>125,292</b>	-	<b>125,292</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	46,745	-	46,745
Capital	5,760	-	5,760
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,745	-	46,745
Capital	5,760	-	5,760
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>45,436</b>	-	<b>45,436</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	4,783	-	4,783
Capital	704	-	704
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,783	-	5,783
Capital	704	-	704
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,037</b>	-	<b>4,037</b>

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

	Current Plans	Changes	Revised Plans
<b>£'000</b>			
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	187	-	187
Capital	350	-	350
<b>Annually Managed Expenditure</b>			
Resource	100	-	100
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	287	-	287
Capital	350	-	350
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>79</b>	-	<b>79</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	1,876	-	1,876
Capital	1,000	-	1,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,876	-	1,876
Capital	1,000	-	1,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,466</b>	-	<b>20,466</b>
Office of Rail and Road			
<b>Departmental Expenditure Limit</b>			
Resource	3	-	3
Capital	720	-	720
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	-	3
Capital	720	-	720
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	-	<b>2,000</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	320	-	320
Capital	2,719	-	2,719
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	320	-	320
Capital	2,719	-	2,719
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,199</b>	-	<b>7,199</b>

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

	Current Plans	Changes	Revised Plans
<b>£'000</b>			
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	-	1
Capital	3,716	-	3,716
<b>Annually Managed Expenditure</b>			
Resource	717,391	-	717,391
Capital	2,098,953	-	2,098,953
<b>Total Net Budget</b>			
Resource	717,392	-	717,392
Capital	2,102,669	-	2,102,669
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,135,374</b>	-	<b>2,135,374</b>
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	39,701	-	39,701
Capital	11,748	-	11,748
<b>Annually Managed Expenditure</b>			
Resource	522	-	522
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	40,223	-	40,223
Capital	11,748	-	11,748
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>40,343</b>	-	<b>40,343</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	159,402	-	159,402
Capital	61,837	-	61,837
<b>Annually Managed Expenditure</b>			
Resource	1	-	1
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	159,403	-	159,403
Capital	61,837	-	61,837
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>207,489</b>	-	<b>207,489</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	17,915	-	17,915
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,915	-	17,915
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,895</b>	-	<b>17,895</b>

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

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

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

	Current Plans	Changes	Revised Plans
<b>£'000</b>			
Teachers' Pensions Scheme (England and Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	22,062,946	-	22,062,946
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,062,946	-	22,062,946
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,533,188</b>	-	<b>2,533,188</b>
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	224,400	-	224,400
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	224,400	-	224,400
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>220,600</b>	-	<b>220,600</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	198,753	-	198,753
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	198,753	-	198,753
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-106,777</b>	-	<b>-106,777</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,082,760	-	15,082,760
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,082,760	-	15,082,760
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,063,390</b>	-	<b>1,063,390</b>



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

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

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

<b>Departmental Expenditure Limit</b>			
Resource	351,879,896	176,000	352,055,896
Capital	98,380,883	-	98,380,883
<b>Annually Managed Expenditure</b>			
Resource	323,287,898	60,000,000	383,287,898
Capital	37,372,969	11,175,000	48,547,969
<b>Total Net Budget</b>			
Resource	675,167,794	60,176,000	735,343,794
Capital	135,753,852	11,175,000	146,928,852
<b>Total Non-Budget Expenditure</b>	85,123,699	-	85,123,699
<b>Total Net cash requirement</b>	<b>716,801,643</b>	<b>71,351,000</b>	<b>788,152,643</b>

**Supply Estimates presented elsewhere**

House of Commons: Administration

<b>Departmental Expenditure Limit</b>			
Resource	374,949	-	374,949
Capital	176,699	-	176,699
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	374,949	-	374,949
Capital	176,699	-	176,699
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>493,524</b>	-	<b>493,524</b>

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

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

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

	£'000		
	Current Plans	Changes	Revised Plans
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,393	-	2,393
Capital	120	-	120
<b>Annually Managed Expenditure</b>			
Resource	15	-	15
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,408	-	2,408
Capital	120	-	120
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,444</b>	-	<b>2,444</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	821,577	-	821,577
Capital	187,804	-	187,804
<b>Annually Managed Expenditure</b>			
Resource	215	-	215
Capital	100	-	100
<b>Total Net Budget</b>			
Resource	821,792	-	821,792
Capital	187,904	-	187,904
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	947,524	-	947,524
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	352,701,473	176,000	352,877,473
Capital	98,568,687	-	98,568,687
<b>Annually Managed Expenditure</b>			
Resource	323,288,113	60,000,000	383,288,113
Capital	37,373,069	11,175,000	48,548,069
<b>Total Net Budget</b>			
Resource	675,989,586	60,176,000	736,165,586
Capital	135,941,756	11,175,000	147,116,756
<b>Total Non-Budget Expenditure</b>	85,123,699	-	85,123,699
<b>Total Net cash requirement</b>	717,749,167	71,351,000	789,100,167

† 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.

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

	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
<b>Department †</b>					
Department of Health and Social Care	169,947,651	-	128,212,941	41,734,710	169,947,651
Department for Education ††	73,809,295	-	43,158,812	30,650,483	73,809,295
Home Office	14,525,462	-	14,525,462	-	14,525,462
National Crime Agency	615,186	-	615,186	-	615,186
Ministry of Justice	10,254,533	-	10,112,137	142,396	10,254,533
Crown Prosecution Service	733,257	-	733,257	-	733,257
Serious Fraud Office	57,773	-	57,773	-	57,773
HM Procurator General and Treasury Solicitor	11,818	-	11,818	-	11,818
Ministry of Defence	40,896,779	-	40,896,779	-	40,896,779
Security and Intelligence Agencies	3,124,830	-	3,124,830	-	3,124,830
Foreign, Commonwealth and Development Office	8,525,373	-	7,904,373	621,000	8,525,373
Department for Levelling Up, Housing and Communities - Housing and Communities	3,100,253	-	3,092,553	7,700	3,100,253
Department for Levelling Up, Housing and Communities - Local Government	11,765,870	-	11,765,870	-	11,765,870
Department for Transport	16,618,262	-	16,606,458	11,804	16,618,262
Department for Business, Energy and Industrial Strategy	16,320,948	176,000	17,344,799	-847,851	16,496,948
HM Land Registry	422,419	-	422,419	-	422,419
Department for Digital, Culture, Media and Sport	2,244,882	-	2,244,882	-	2,244,882
Department for Environment, Food and Rural Affairs	4,790,464	-	4,790,464	-	4,790,464
Department for International Trade	570,522	-	570,522	-	570,522
Department for Work and Pensions	8,899,843	-	8,377,703	522,140	8,899,843
HM Revenue and Customs	6,378,762	-	6,122,187	256,575	6,378,762
HM Treasury	366,600	-	364,380	2,220	366,600
Cabinet Office	907,768	-	907,768	-	907,768
Scotland Office and Office of the Advocate General	13,340	-	13,340	-	13,340
Wales Office	5,657	-	5,657	-	5,657
Northern Ireland Office	41,191	-	41,191	-	41,191
Scottish Government	27,015,283	-	-	27,015,283	27,015,283
Welsh Government	17,055,817	-	-	17,055,817	17,055,817
Northern Ireland Executive	14,595,923	-	-	14,595,923	14,595,923
National Savings and Investments	201,586	-	201,586	-	201,586
Charity Commission	32,098	-	32,098	-	32,098
Competition and Markets Authority	120,024	-	120,024	-	120,024
The Statistics Board	360,183	-	360,183	-	360,183
Office for Standards in Education, Children's Services and Skills	157,782	-	157,782	-	157,782
Office of Qualifications and Examinations Regulation	28,182	-	28,182	-	28,182
Food Standards Agency	116,654	-	116,654	-	116,654
The National Archives	46,745	-	46,745	-	46,745
United Kingdom Supreme Court	7,783	-	4,783	3,000	7,783
Government Actuary's Department	187	-	187	-	187
Office of Gas and Electricity Markets	1,876	-	1,876	-	1,876
Office of Rail and Road	3	-	3	-	3
Water Services Regulation Authority	320	-	320	-	320
Export Credits Guarantee Department	1	-	1	-	1

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

	£'000				
	Present Total	Changes	<i>of which</i> Voted	<i>of which</i> Revised Non-Voted	Revised Total
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	39,909	-	39,701	208	39,909
House of Lords	159,402	-	159,402	-	159,402
House of Commons: Members	17,915	-	17,915	-	17,915
<b>Sub-total Central Government</b>	<b>454,906,411</b>	<b>176,000</b>	<b>323,311,003</b>	<b>131,771,408</b>	<b>455,082,411</b>
<b>Independent bodies</b>					
House of Commons: Administration	374,949	-	374,949	-	374,949
Parliamentary Works Sponsor Body	84,000	-	84,000	-	84,000
National Audit Office	83,820	-	83,500	320	83,820
Electoral Commission	25,447	-	25,222	225	25,447
Independent Parliamentary Standards	251,513	-	251,513	-	251,513
Local Government Boundary Commission for England	2,393	-	2,393	-	2,393
<b>Sub-total independent bodies</b>	<b>822,122</b>	<b>-</b>	<b>821,577</b>	<b>545</b>	<b>822,122</b>
<b>Total</b>	<b>455,728,533</b>	<b>176,000</b>	<b>324,132,580</b>	<b>131,771,953</b>	<b>455,904,533</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.

**Table 4 Administration Budgets 2022-23**

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

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

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

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

			£'000		
	Present Total	Changes	<i>of which</i> Voted	<i>of which</i> Revised Non-Voted	Revised Total
House of Lords	61,837	-	61,837	-	61,837
House of Commons: Members	-	-	-	-	-
<b>Sub-total Central Government</b>	<b>110,687,210</b>	<b>-</b>	<b>97,248,345</b>	<b>13,438,865</b>	<b>110,687,210</b>
<b>Independent bodies</b>					
House of Commons: Administration	176,699	-	176,699	-	176,699
Parliamentary Works Sponsor Body	3,000	-	3,000	-	3,000
National Audit Office	5,300	-	5,300	-	5,300
Electoral Commission	1,424	-	1,424	-	1,424
Independent Parliamentary Standards	1,261	-	1,261	-	1,261
Local Government Boundary Commission for England	120	-	120	-	120
<b>Sub-total independent bodies</b>	<b>187,804</b>	<b>-</b>	<b>187,804</b>	<b>-</b>	<b>187,804</b>
<b>Total</b>	<b>110,875,014</b>	<b>-</b>	<b>97,436,149</b>	<b>13,438,865</b>	<b>110,875,014</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.



# **Section 3.**

## **Individual Supplementary Estimates**

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# Department for Business, Energy and Industrial Strategy

## Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in provision for Energy Bills Support Scheme (Section D)	176,000,000		
<b>Total change in Resource DEL (Voted)</b>	<b>176,000,000</b>		<b>176,000,000</b>
Increase in provision for Energy Price Guarantee Scheme (Section W)	31,000,000,000		
Increase in provision for Energy Bill Relief Scheme (Section W)	29,000,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>60,000,000,000</b>		<b>60,000,000,000</b>
Revisions to the net cash requirement reflect changes to resources as set out above.	60,176,000,000		
<b>Total change in Net Cash Requirement</b>	<b>60,176,000,000</b>		<b>60,176,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	176,000,000	-	176,000,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource † ††	60,000,000,000	-	60,000,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	60,176,000,000	-	60,176,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † ††</b>	<b>60,176,000,000</b>		

Supplementary amounts required in the year ending 31 March 2023 for expenditure by Department for Business, Energy and Industrial Strategy on:

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

The promotion of enterprise, innovation and increased productivity delivered through international trade and investment, regional investment and delivering regulatory reform, and measures to combat international bribery and corruption.

The provision of support for business, including support for specific industries, small and medium businesses, regional programmes, programmes to promote research and development, innovation and standards, best practice and sustainable development.

The provision of financial solutions to accelerate private sector investment and address market failures through the British Business Bank, and other similar intervention mechanisms.

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and consumers including from unsafe products and unfair practices; support for employment relations programmes and measures to promote a skilled and flexible labour market.

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

The efficient management and discharge of specific costs falling to the Department and its partner organisations relating to outstanding personal injury claims against Thomas Cook.

The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations, and trading funds.

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## Part I

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

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

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

Support for space related programmes.

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

Making payments to local authorities in respect of Local Area Agreements and New Burdens responsibilities.

Activities of UK Government Investments on behalf of the Department.

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

Respond to fuel poverty needs.

Support for consumer and household energy bills.

Measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of BEIS policies on bills.

Work towards international agreement on climate change; promote and support actions to reduce national and global greenhouse gas emissions; climate modelling and risk assessment.

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued.

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

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

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

Governmental response to the coronavirus Covid-19 pandemic.

Grants to local authorities.

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

The provision of financial solutions to accelerate private sector investment and address market failures through New Innovation Finance Products.

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

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

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## Part I

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### Income arising from:

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

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

Receipts from licences and levies; Launch Investment receipts; Capital Venture Funds receipts; premium income and other receipts from Financial Guarantee schemes, and of dividends; equity withdrawals; interest on loans and loan repayments from the Land Registry, Ordnance Survey, Met Office, UK Intellectual Property Office and National Physical Laboratory. Income from investments; receipts from financial investments made by the British Business Bank and UK Research and Innovation; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

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

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

Receipts from LifeArc/MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of UK Research and Innovation, and other partner organisations, the public weather service and mapping services. Commercial loan recoveries in relation to UK Coal Production Limited.

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

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

Activities of UK Government Investments on behalf of the Department.

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

Government carbon offsetting scheme receipts.

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

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

Proceeds of Crime income generated in criminal enforcement.

Receipts relating to the Nuclear Decommissioning Authority.

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

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## Part I

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### Annually Managed Expenditure:

#### Expenditure arising from:

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

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

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

Governmental response to the coronavirus Covid-19 pandemic.

The management of asset sales.

Payment of corporation tax.

The provision of repayable credit facilities for Post Office Ltd; contributions to partner organisations' pension schemes, such as the Research Councils' Pension Scheme; and the provision of parental leave schemes.

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

The expenditure of The NESTA Trust.

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

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

The Redundancy Payments Service.

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

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

#### Income arising from:

Receipts from Trading Funds.

Receipts from asset sales.

Income relating to repayment and recoveries of compensation and legal costs, distribution of surpluses from coal industry pension schemes and coal privatisation receipts.

Refund of input VAT not claimed in previous years on departmental expenditure; interest payments; repayments of grants and contributions; non-cash income.

Activities of UK Government Investments on behalf of the Department.

Receipt of interest on loans and loan repayments from Post Office Ltd; receipts and income from investments in respect of The NESTA Trust.

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

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

Receipts relating to the Nuclear Decommissioning Authority.

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## Part I

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

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

† Expenditure totalling £29,000,000,000 under section W is subject to the passage of the Energy Prices Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

†† £3,531,500,000 has been advanced from the Contingencies Fund to provide cash in respect of £3,531,500,000 resource AME spending supporting the services provided for under section W of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by November 2022.



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
669,682	16,499,117	-	176,000	669,682	16,675,117	19,061,585	-	19,061,585
<i>Of which:</i>								
D Delivering affordable energy for households and businesses								
-	11,825,967	-	176,000	-	12,001,967	1,123,400	-	1,123,400
<b>Total Spending in DEL</b>								
		- 176,000						
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	54,855,478	-	60,000,000	-	114,855,478	3,838,923	-	3,838,923
<i>Of which:</i>								
W Delivering affordable energy for households and businesses								
-	-	-	60,000,000	-	60,000,000	-	-	-
<b>Total Spending in AME</b>								
		- 60,000,000						
<b>Total for Estimate</b>								
		- 60,176,000						
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		- 60,176,000						
<b>Non Voted Expenditure</b>								
		-						

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>51,061,529</b>	<b>60,176,000</b>	<b>111,237,529</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration				Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
671,632	-1,950	669,682	16,704,993	-29,876	16,675,117	19,212,955	-151,370	19,061,585
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	-	-	329,322	-2,800	326,522	503,068	-57,670	445,398
B Maximise investment opportunities and bolster UK interests								
-	-	-	76,380	-	76,380	263,330	-	263,330
C Promote competitive markets and responsible business practices								
5,269	-	5,269	230,328	-884	229,444	38,250	-	38,250
D Delivering affordable energy for households and businesses								
-	-	-	12,001,967	-	12,001,967	1,186,600	-63,200	1,123,400
E Ensuring that our energy system is reliable and secure								
-	-	-	1,661,944	-7,692	1,654,252	1,712,643	-	1,712,643
F Taking action on climate change and decarbonisation								
-	-	-	57,802	-	57,802	341,990	-	341,990
G Managing our energy legacy safely and responsibly								
-	-	-	190,639	-	190,639	4,610	-	4,610
H Science and Research								
200	-	200	17,671	-	17,671	4,035,633	-5,000	4,030,633
I Capability								
586,494	-1,950	584,544	101,134	-	101,134	31,983	-	31,983
J Government as Shareholder								
-	-	-	195,780	-18,500	177,280	281,015	-25,500	255,515
K Promote competitive markets and responsible business practices (ALB) net								
9,806	-	9,806	62,852	-	62,852	3,440	-	3,440
L Ensuring that our energy system is reliable and secure (ALB) net								
-	-	-	1	-	1	-	-	-
M Taking action on climate change and decarbonisation (ALB) net								
5,085	-	5,085	16,255	-	16,255	2,400	-	2,400
N Managing our energy legacy safely and responsibly (ALB) net								
12,193	-	12,193	33,092	-	33,092	33,049	-	33,049
O Science and Research (ALB) net								
6,000	-	6,000	259,138	-	259,138	8,179,800	-	8,179,800
P Capability (ALB) net								
1,585	-	1,585	-	-	-	-	-	-
Q Government as Shareholder (ALB) net								
-	-	-	-878	-	-878	434,144	-	434,144
R NDA and SLC expenditure (ALB) net								
45,000	-	45,000	1,471,566	-	1,471,566	2,161,000	-	2,161,000

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>						
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Non-voted expenditure</b>								
-	-	-	-	-847,851	-847,851	-	-2,102	-2,102
<i>Of which:</i>								
S Science and Research (CFER)								
-	-	-	-	-	-	-	-2,102	-2,102
T Nuclear Decommissioning Authority Income (CFER)								
-	-	-	-	-847,851	-847,851	-	-	-
<b>Total Spending in DEL</b>								
<b>671,632</b>	<b>-1,950</b>	<b>669,682</b>	<b>16,704,993</b>	<b>-877,727</b>	<b>15,827,266</b>	<b>19,212,955</b>	<b>-153,472</b>	<b>19,059,483</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	115,101,210	-245,732	114,855,478	11,838,923	-8,000,000	3,838,923
<i>Of which:</i>								
U Deliver an ambitious industrial strategy								
-	-	-	28,163	-18,000	10,163	-	-	-
V Promote competitive markets and responsible business practices								
-	-	-	88,300	-	88,300	-	-	-
W Delivering affordable energy for households and businesses								
-	-	-	60,000,000	-	60,000,000	-	-	-
X Ensuring that our energy system is reliable and secure								
-	-	-	-1,689,000	-	-1,689,000	-	-	-
Y Managing our energy legacy safely and responsibly								
-	-	-	-70,709	-	-70,709	18,677	-	18,677
Z Science and Research								
-	-	-	17,488,795	-	17,488,795	2,934,000	-	2,934,000
AA Capability								
-	-	-	2,338	-	2,338	72	-	72
AB Government as Shareholder								
-	-	-	216,000	-227,732	-11,732	8,885,878	-8,000,000	885,878
AC Renewable Heat Incentive								
-	-	-	1,079,000	-	1,079,000	-	-	-
AD Deliver an ambitious industrial strategy (ALB) net								
-	-	-	28,002	-	28,002	-	-	-
AE Promote competitive markets and responsible business practices (ALB) net								
-	-	-	522	-	522	-	-	-
AF Taking action on climate change and decarbonisation (ALB) net								
-	-	-	25,000,000	-	25,000,000	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>		<b>Programme</b>				
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
AG Managing our energy legacy safely and responsibly (ALB) net								
-	-	-	1,217	-	1,217	296	-	296
AH Science and Research (ALB) net								
-	-	-	109,240	-	109,240	-	-	-
AI Capability (ALB) net								
-	-	-	5	-	5	-	-	-
AJ Government as Shareholder (ALB) net								
-	-	-	-15,950	-	-15,950	-	-	-
AK Nuclear Decommissioning Authority (ALB) net								
-	-	-	12,835,287	-	12,835,287	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	480,000	-	480,000	-	-142,400	-142,400
<i>Of which:</i>								
AL Managing our energy legacy safely and responsibly (CFER)								
-	-	-	-	-	-	-	-142,400	-142,400
AM Promote competitive markets and responsible business practices								
-	-	-	480,000	-	480,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	115,581,210	-245,732	115,335,478	11,838,923	-8,142,400	3,696,523
<b>Total for Estimate</b>								
671,632	-1,950	669,682	132,286,203	-1,123,459	131,162,744	31,051,878	-8,295,872	22,756,006
<i>Of which:</i>								
<b>Voted Expenditure</b>								
671,632	-1,950	669,682	131,806,203	-275,608	131,530,595	31,051,878	-8,151,370	22,900,508
<b>Non Voted Expenditure</b>								
-	-	-	480,000	-847,851	-367,851	-	-144,502	-144,502

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>71,656,426</b>	<b>60,176,000</b>	<b>131,832,426</b>
<b>Net Capital Requirement</b>	<b>22,756,006</b>	-	<b>22,756,006</b>
<b>Accruals to cash adjustments</b>	<b>-43,863,256</b>	-	<b>-43,863,256</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-50,694,147	-	-50,694,147
Add cash grant-in-aid	13,000,159	-	13,000,159
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-340,711	-	-340,711
New provisions and adjustments to previous provisions	-17,453,335	-	-17,453,335
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	43,345	-	43,345
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	11,397,645	-	11,397,645
Use of provisions	183,788	-	183,788
<b>Removal of non-voted budget items</b>	<b>512,353</b>	-	<b>512,353</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	512,353	-	512,353
<b>Net Cash Requirement</b>	<b>51,061,529</b>	<b>60,176,000</b>	<b>111,237,529</b>

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

£'000

Revised  
Plans

Gross Administration Costs	671,632
<i>Less:</i>	
Administration DEL Income	-1,950
<b>Net Administration Costs</b>	<b>669,682</b>
Gross Programme Costs	150,192,784
<i>Less:</i>	
Programme DEL Income	-877,727
Programme AME Income	-245,732
Non-budget income	-
<b>Net Programme Costs</b>	<b>149,069,325</b>
<b>Total Net Operating Costs</b>	<b>149,739,007</b>
<i>Of which:</i>	
Resource DEL	16,341,344
Capital DEL	14,870,953
Resource AME	115,506,832
Capital AME	3,019,878
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-17,890,831
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-15,750
<b>Total Resource Budget</b>	<b>131,832,426</b>
<i>Of which:</i>	
Resource DEL	16,496,948
Resource AME	115,335,478
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	847,851
Other adjustments	-847,851
<b>Total Resource (Estimate)</b>	<b>131,832,426</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-31,826</b>
<i>Of which:</i>	
Administration	
Other Grants	-1,950
<i>Of which:</i>	
I Capability	-1,950
Total Administration	<u>-1,950</u>
Programme	
Sales of Goods and Services	-8,435
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-884
E Ensuring that our energy system is reliable and secure	-7,551
Interest and Dividends	-21,300
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-2,800
J Government as Shareholder	-18,500
Other Income	-141
<i>Of which:</i>	
E Ensuring that our energy system is reliable and secure	-141
Total Programme	<u>-29,876</u>
<b>Voted Resource AME</b>	<b>-245,732</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-162,778
<i>Of which:</i>	
AB Government as Shareholder	-162,778
Other Income	-82,954
<i>Of which:</i>	
U Deliver an ambitious industrial strategy	-18,000
AB Government as Shareholder	-64,954
Total Programme	<u>-245,732</u>
<b>Total Voted Resource Income</b>	<b><u>-277,558</u></b>
<b>Voted Capital DEL</b>	<b>-151,370</b>
<i>Of which:</i>	
Programme	
Other Income	-57,670
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-57,670
Repayments	-93,700
<i>Of which:</i>	
D Delivering affordable energy for households and businesses	-63,200
H Science and Research	-5,000
J Government as Shareholder	-25,500
Total Programme	<u>-151,370</u>

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

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£'000

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**Revised  
Plans**

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**Voted Capital AME****-8,000,000***Of which:*

Programme

Repayments

-8,000,000

*Of which:*

AB Government as Shareholder

-8,000,000

Total Programme

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-8,000,000

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**Total Voted Capital Income**

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**-8,151,370**

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-847,851	-847,851	-	-	-847,851	-847,851
Income in budgets surrendered to the Consolidated Fund (capital)	-144,502	-144,502	-	-	-144,502	-144,502
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-992,353</b>	<b>-992,353</b>	<b>-</b>	<b>-</b>	<b>-992,353</b>	<b>-992,353</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-847,851	-847,851	-	-	-847,851	-847,851
Loan repayments Capital DEL	-2,102	-2,102	-	-	-2,102	-2,102
					-	-
<b>Annually Managed Expenditure</b>						
Coal Pension Capital AME	-142,400	-142,400	-	-	-142,400	-142,400
<b>Total</b>	<b>-992,353</b>	<b>-992,353</b>	<b>-</b>	<b>-</b>	<b>-992,353</b>	<b>-992,353</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Sarah Munby
<b>Executive Agency Accounting Officers:</b>	
Louise Smyth	Companies House
Dean Beale	Insolvency Service
Dr Paul Bate	UK Space Agency

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

### ALB Accounting Officers:

Susan Clews	Advisory, Conciliation and Arbitration Service
Carl Creswell	BIS (Postal Services Act 2011) Company Limited
Catherine Lewis La Torre	British Business Bank
Joanna Shanmugalingam	British Technology Investments Limited
Simon Chesterman	Civil Nuclear Police Authority
Lisa Pinney	Coal Authority
Chris Stark	Committee on Climate Change
Charles Dhanowa	Competition Service
Catherine Lewis La Torre	Cornwall and Isles of Scilly Investment Limited
Prof. Ottoline Leyser	Diamond Light Source Limited
Neil McDermott	Electricity Settlements Company
Sir Jonathan Thompson	Financial Reporting Council
Neil McDermott	Low Carbon Contracts Company
Catherine Lewis La Torre	Midlands Engine Investments Limited
Sarah Munby	The NESTA Trust
Catherine Lewis La Torre	Northern Powerhouse Investments Limited
David Peattie	Nuclear Decommissioning Authority
Andy Samuel	Oil and Gas Authority
Sarah Munby	Postal Services Holding Company Limited
Annie Shepperd	Salix Finance Limited
Prof. Ian Chapman	UK Atomic Energy Authority
Prof. Ottoline Leyser	UK Research and Innovation
Richard Semple	UK Shared Business Service Limited

### Site Licence Company Accountability:

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

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

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

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

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

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

Section in Part II: Subhead Detail	Service	£'000
D4-DEL	Energy Bills Support Scheme	11,663,228
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	5,456
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	21,986
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,593

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent Liabilities notified to Parliament during 2022-23:-	
- Energy Price Guarantee Scheme	6,000
Contingent Liabilities notified to Parliament during 2021-22:-	
- Bulb Special Administration Regime	
- Extension of nuclear third party liability regime	
- Baglan Operations Limited and Baglan Group Companies - Official Receiver indemnity	
As at 31 March 2021 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Guarantees	
- Under section 9 of the British Aerospace Act 1980, the government is liable to discharge any outstanding liability of BAE Systems plc which vested in the company on 1 January 1981 in the event of its being wound up other than for the purpose of reconstruction or amalgamation.	Unquantifiable
Statutory Indemnities	
- Indemnities have been given to the UK Atomic Energy Authority to cover certain indemnities provided by the Authority to carriers and British Nuclear Fuels plc against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
- Indemnities have been given to bankers of the Insolvency Service against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account.	Unquantifiable
- Indemnity has been given to National Grid's liabilities with regards to the interconnector linking the UK and France.	Unquantifiable
- A statutory liability will arise under the Nuclear Installations Act 1965 for third-party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
- A contingent liability exists in relation to the possibility of claims for any exposure to ionising radiation arising from the fusion activities of the UK Atomic Energy Authority.	Unquantifiable
Intellectual Property	
- A liability to the European Patent Office could arise under Article 40 of the European Patent Convention of 1973 as the UK is one of the contracting states.	Unquantifiable
- A liability to the World Intellectual Property Organisation could arise under Article 57 of the Patent Cooperation Treaty as the UK is one of the contracting states.	Unquantifiable
Data usage indemnities	
- An indemnity has been provided to Pöyry PLC (now ARFY) relating to the use of their yield curve data for the sale of Green Investment Bank. The core Department indemnified Pöyry PLC for any liability that occurs as a result of using their information in the sale process that may be brought by bidders in relation to the transaction.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Legal costs	
– A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– Under an agreement with the Financial Reporting Council (FRC), if the amount held in their legal costs fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable
Indemnities against personal liability	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
– Indemnities have been provided to directors appointed to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited against personal liability following any legal action against the companies, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited in respect of their officers, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by the Secretary of State against personal liability in the event of legal action against the Fund.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by British Energy (now EDF Energy) against personal liability in the event of legal action against the Fund, to be triggered only in the event of failed recourse to indemnities from EDF Energy.	Unquantifiable
– Indemnities have been provided to the Official Receiver relating to actions undertaken in respect of administration of specified companies.	Unquantifiable
– Indemnities have been provided to the Oil and Gas Authority in respect of certain liabilities that could arise from the actions or omissions of its directors and otherwise arising from a director holding or having held office in the company.	Unquantifiable
– Indemnities have been provided to the MCS Service Company Limited and trustees of the MCS Charitable Foundation for any liability that might arise as a result of actions taken and decisions made for which the Core Department was ultimately responsible prior to transfer to the Company and Charitable Foundation of responsibility for the Microgeneration Certification Scheme (MCS) in April 2018.	Unquantifiable
– An indemnity has been provided to the Chair of the Post Office Horizon IT Inquiry in respect of any liabilities he may incur as a result of holding, or having held, this position.	Unquantifiable
– An indemnity has been provided to Elexon Limited against third party claims relating to the design and/or implementation of the Contracts for Difference and Capacity Markets settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
Losses or damages under agreements	
– An indemnity has been provided for any losses or damages caused to other parties to the Energy Research Partnership consortium agreement.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Environmental clean-up</p> <p>– A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the Environmental Permitting (England and Wales) Regulations 2016 in the event that a company keeping such sources becomes insolvent.</p>	Unquantifiable
<p>– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.</p>	Unquantifiable
<p>– Core Department – Nuclear Liabilities Fund: The Nuclear Liabilities Fund was established in 1996 to meet certain costs of decommissioning eight nuclear power plants in the UK that have been owned and operated by EDF Energy Nuclear Generation Limited since 2009. A constructive obligation was created in 2002 when the government undertook to underwrite the Fund in respect of these liabilities to the extent that the assets of the Fund might fall short; any surplus generated by the Fund would be paid over to the government once the liabilities have been met. The total undiscounted estimated liability as at 31 March 2021 of £23.5 billion (31 March 2020: £23.3 billion) has a present value of £23.8 billion (31 March 2020: £24.1 billion). The value of the Fund as at 31 March 2021 is £14.7 billion (31 March 2020: £9.4 billion). It is not possible to quantify the extent to which the Fund might be in deficit or surplus with respect to the liabilities as at 31 March 2021 given the high level of uncertainty relating to estimation of decommissioning costs and investment returns on Fund assets over a future period exceeding 100 years.</p>	Unquantifiable
<p>– Under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum Act 1998, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.</p>	Unquantifiable
<p>Vaccines Taskforce</p> <p>– The Core Department has undertaken to bear costs in relation to contingent liabilities for the COVID-19 Relief Claim and study sponsor indemnity for the Human Challenge Project (announced on 20 October 2020) being undertaken by Imperial College, London, that may arise in specific circumstances and are not covered by the insurance policy taken out by Imperial College for this purpose. The responsibility for these contingent liabilities will transfer to the Department for Health and Social Care (DHSC) following the Machinery of Government change in 2021-22 (expected after the Supplementary estimates).</p>	Unquantifiable
<p>– The Core Department is responsible for indemnities related to vaccine manufacturing defects. These indemnities are for any adverse reactions to the vaccine candidates that could not have been foreseen through the robust checks and procedures that have been put in place. The Government announced on 1 March 2021 the joint unit for the Vaccine Taskforce between BEIS and DHSC, which specifies that DHSC will assume practical responsibility for these indemnities from 1 August 2021. The responsibility for these indemnities will formally transfer to DHSC following the Machinery of Government change in 2021-22.</p>	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Others	
– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority’s non-active pension scheme members.	Unquantifiable
– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.	Unquantifiable
– UK Space Agency has an unquantifiable contingent liability arising from the international (UN) convention, which requires the UK Government to be ultimately liable for third party costs from accidental damage arising from UK space activities. To manage the risk to the Government, the Outer Space Act 1986 requires licensees to indemnify HMG against any proven third party costs. In March 2015 the Outer Space Act 1986 was amended to cap the previously unlimited liability for licensed activities. The cap is set at €60 million euro for the majority of missions. This amendment came into force from 1 October 2015 and was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally. There is a requirement on licensees to obtain third party liability insurance (set at €60 million euro for the majority of missions) for the duration of the licensed activity, with the UK Government a named beneficiary. The UK government is therefore exposed to a potential liability for third party costs which are not recoverable from the licensee. The liability is unidentifiable at the time of reporting.	Unquantifiable
– UKRI collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by UKRI. In the event of a decision to withdraw from any of these arrangements, it is likely that UKRI would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and ESO. For both of these facilities there is the possibility that UKRI would be obliged to contribute to decommissioning costs arising from a decision taken to discontinue operations. The decisions to decommission are not wholly within UKRI's control.	Unquantifiable
– The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. Indemnities are in place in respect of LLWR and Dounreay as set out in the relevant Parent Body Agreements. In addition, indemnities are provided to the previous Parent Body Organisations (PBOs) of Magnox and Sellafield covering the periods of their ownership.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– UKRI - Indemnity to Roslin Institute - The former Biotechnology and Biological Sciences Research Council (BBSRC) sponsored Roslin Institute transferred to the University of Edinburgh on 13 May 2008. BBSRC agreed to provide indemnity for any potential costs that arise as a result of past actions of the Institute and indemnity for any fall in grant income of the Neuropathogenesis Unit as a result of the transfer. The proportion of settlement UKRI will fund declines on an annual basis and is limited to claims up to May 2023.</p>	Unquantifiable
<p>– Core Department - Financial Reporting Council funding: A guarantee has been given to the Financial Reporting Council that, if the Council's general voluntary funding from external sources falls sufficiently for the department to have to consider making legislation to activate the statutory levy under section 17 of the Companies (Audit, Investigations and Community Enterprise) Act 2004, the department will make such a grant to cover the Council's costs as is sufficient to meet the preconditions in those levy raising powers provided the requisite funding has not been made available through another grant.</p>	Unquantifiable
<p>– Core Department - Deeds Relating to the Mineworkers' Pension Scheme and British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government guarantees were put in place on 31 October 1994, the day the schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the scheme Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The guarantees ensure that benefits earned by scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If, at any periodic valuation, the assets of the Guaranteed Fund of either scheme were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	Unquantifiable
<p>– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.</p>	Unquantifiable
<p>– Core Department - Site restoration liabilities inherited from British Coal: The department inherited responsibility from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites.</p>	Unquantifiable
<p>– Core Department - Horizon 2020 Funding - In July 2018, the UK Government announced an extension of its guarantee of EU-funded projects after the UK has left the EU. The guarantee was originally announced in 2016. The UK left the EU on 31st January 2020 Under the terms of the Withdrawal Agreement, the European Union can exclude UK participation in Horizon 2020 EU-funded grants which involve security related sensitive information. This means that for security related projects under the Horizon, there is a doubt over continued EU funding. The guarantee in relation to Horizon 2020 is unquantifiable due to the European Commission administering and holding the information in relation to the scheme. There are uncertainties around the total amount that may be payable if the settlement were to occur.</p>	Unquantifiable

## 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 - 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
– Coal Authority - Environmental Legal Claims: Under the Environmental Information Regulations 2004 - The Coal Authority is aware of potential legal proceedings in respect of past fees paid for Mining Information. In the eventuality of receiving formal notification to commence legal proceedings, the Coal Authority will strongly defend its position.	Unquantifiable
– Coal Authority - Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities. Where appropriate, provisions are made in the accounts on the basis of information available and in accordance with guidance provided under the FReM and IFRS. The Coal Authority does not expect that the outcome of the above issues will materially affect its financial position.	Unquantifiable
– Coal Authority - Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, a provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise in the future.	Unquantifiable
– Coal Authority - Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside the areas of responsibility of the holders of the licences under Part II of the Coal Industry Act 1994, the Coal Authority is responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to the Coal Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Coal Authority also has an ongoing liability to secure and keep secured the majority of abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. These liabilities have been provided for within the Public Safety and Subsidence provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise.	Unquantifiable
– CNPA - Legal claims: There are a number of potential liabilities in respect of claims from employees. The timing and amounts of any payment are uncertain. These liabilities have not been provided for as the CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefits.	Unquantifiable
– CNPA - Multi Force Shared Service (MFSS): There is a partner commitment as part of the end of the MFSS collaboration, to cover any redundancy costs that arise. Cheshire's PCC (as the lead Partner and employer of the MFSS staff) has stated their intention to find a role for all displaced MFSS staff wherever possible. While this is an ambition, there may still be some redundancies in November 2022, however at this time it is not possible to identify the potential costs.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Insolvency Service - Legal Cases: Due to the nature of the work undertaken by the Agency, there are a number of ongoing legal cases giving rise to contingent liabilities. The legal cases included as contingent liabilities all relate to possible obligations where the Agency has issued civil and criminal proceedings through the courts, and the outcome is dependent on court rulings and findings. Further details cannot be disclosed, as in accordance with IAS 37 (paragraph 92), the Agency considers that disclosure of values for any contingent liability connected to legal proceedings could seriously prejudice ongoing litigation.</p>	Unquantifiable
<p>– NDA - Pension Schemes: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan and the Magnox section of the Electricity Supply Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.</p>	Unquantifiable
<p>– Others: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.</p>	Unquantifiable
<p>– BBB - Financial guarantee: Under the Bank's Help to Grow financial guarantee programme, the Bank has entered in to financial guarantee agreements of £nil (31 March 2020: £10.5 million). The Bank has guaranteed 75% of eligible lending to SMEs under these agreements and a counter guarantee is in place that guarantees 50% of the Bank's 75% of eligible lending. As at 31 March 2021 the amount lent under these financial guarantee agreements was £3 million (31 March 2020: £3 million). The programme is now closed and there will be no further lending.</p>	3,000
<p>– UKRI - (BBSRC) Exit costs: Prior to 31 March 2018, some staff at BBSRC strategically funded institutes were on BBSRC terms and conditions. Whilst their direct salary costs are paid by the institutes, BBSRC is liable for any exit costs for these staff. The date and number of staff to take exit packages in any one year is unknown; however, if all staff were to take exit packages, the maximum liability is estimated at £31 million, with the amount declining on an annual basis up to March 2022.</p>	31,000
<p>– UKRI - (Innovate UK) Decommissioning costs: UKRI has a contingent liability which may arise if UKRI has to provide a grant to Narec (Natural Renewable Energy Centre) in order for it to be able to decommission a weather monitoring platform in the North Sea. This is currently collecting data to support the development of an offshore wind test site. This may take place anytime between three and twenty-five years from now dependent on the development of the site, at an estimated cost of £2.6m.</p>	2,600
<p>– UKRI - (STFC) Decommissioning costs: A contingent liability exists for European Synchrotron Radiation Facility (ESRF) decommissioning costs associated with the dismantling of the facility and infrastructures. Decommissioning occurs on winding up of ESRF. If exit by the UK (or any other Member) results in ESRF being wound up, the Members are required to arrange for decommissioning of ESRF's plant and buildings and to meet the costs of doing so in proportion to their share of capital at the time of dissolution. The contingent liability is estimated to be £1.8 million.</p>	1,800

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– UKRI - (STFC) Reprocessing and staff commitments: A contingent liability exists in respect of the Science and Technology Facilities Council (STFC)'s share of Institut Laue-Langevin (ILL) unfunded provisions for staff related costs (e.g. early retirement) and costs associated with reprocessing fuel elements. The contingent liability is estimated to be £10.4 million (31 March 2020: £11.8 million).</p>	10,400
<p>– The core Department has indemnified Cornwall Council for any liability relating to the European Regional Development Fund (ERDF) that might arise from the transfer of Wave Hub due to (a) any breach of the ERDF Funding Agreements which occurred on or before the transfer date of 31 March 2017 and (b) any action or omission by the core Department or Wave Hub in relation to the ERDF Funding Agreements prior to the transfer which leads to finding of an Irregularity by any competent authority.</p>	18,000
<p>– The core Department has indemnified the Coal Authority against potential claims arising from remunerated advisory work undertaken for other public sector bodies where settlement exceeds the Authority's professional indemnity insurance.</p>	3,000
<p>– UKRI - (BBSRC) Contamination: As part of a Sale Agreement relating to a previous BBSRC site, BBSRC agreed to indemnify the purchaser against contamination resulting from dangerous substances. The indemnity was over a 10-year period commencing in 2013-14 and was capped at £3 million.</p>	3,000

## Part III: Note L - International Subscriptions

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

# HM Treasury

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
S Assistance to financial institutions - payment to the Bank of England.	11,175,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>11,175,000,000</b>		<b>11,175,000,000</b>
Cash implications of the above.	11,175,000,000		
<b>Total change in Net Cash Requirement</b>	<b>11,175,000,000</b>		<b>11,175,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital †	11,175,000,000	-	11,175,000,000
<b>Total Net Budget</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>11,175,000,000</b>		

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

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

Core Treasury functions covering economic and financial matters, including promoting and supporting the financial services sector, illegal money lending, a financial sanctions regime, consumer credit, legal claims, and the provision of guarantees. Assistance and compensation to institutions, businesses and individuals. The purchase of investments, honours and dignities, gilt administration compensation payments, business support measures and the administration costs of the department.

The Debt Management Office (DMO), including work for HM Treasury, other government departments and the Bank of England.

The Government Internal Audit Agency, the Office of Tax Simplification, the National Infrastructure Commission, and infrastructure finance, including internationally.

Spending on Treasury related bodies including the Office for Budget Responsibility (OBR), the UK Infrastructure Bank (Infrastructure Finance Unit Limited), IUK Investments Limited, IUK Investments Holdings limited, HMT UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations, UK Government Investments Limited and UK Asset Resolution Limited.

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



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## Part I (continued)

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### Income arising from:

Income related to assistance to institutions, businesses and individuals, including fees and charges for the provision of guarantees, loan repayments, loan interest and fees, dividends, the sale of shares and debt royalties. Income from financial regulators, insurance sponsorship and supervision responsibilities. Recoveries in respect of Honours and Dignities.

Recoveries in respect of administration of the Treasury, including income from tenants and recharges for work and training. Income from the Government Finance Function and Government Economic and Social Research Team. Income from the sale of assets and redundant capital items.

Income from the administration of Pool Re and other related bodies.

Income due to the Debt Management Office, Government Internal Audit Agency and the National Infrastructure Commission for charges for services provided to other government departments and organisations.

Grant funding from DWP for the Kickstart scheme.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Spending by HM Treasury on costs related to investment in, and financial assistance to, financial institutions and non-financial organisations, businesses and individuals. Includes credit easing, provision of guarantees, loans, compensation, warranties and indemnities and Infrastructure finance. Funding by core Treasury of tax costs and associated interest payments for certain retired police and fire service officers. Governmental response to the coronavirus Covid-19 pandemic.

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution.

Spending on Help to Buy ISA. Administration of the Equitable Life Payments Scheme and the creation and use of provisions.

Spending by the Royal Household, UK Asset Resolution Limited, Help to Buy (HMT) Limited, Reclaim Fund Ltd, Pool Reinsurance Company Ltd and UK Infrastructure Bank. Costs associated with the UK exiting the EU as per the Withdrawal Agreement.

### Income arising from:

Transactions with financial institutions and public and private organisations, businesses and individuals including interest, fees and charges, dividends, loan repayments, sale of assets and other capital items.

Income from the EU as agreed in the Withdrawal Agreement. Repayment of the UK's paid in capital from the European Investment Bank.

**HM Treasury** will account for this Estimate.

† £ 828,267,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 828,267,000 capital AME spending supporting the service provided for under section S of this Estimate. A corresponding amount is required to enable repayment to be made to the Fund by November 2022.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	20,206,518	-	-	-	20,206,518	1,408,087	11,175,000	12,583,087
<i>Of which:</i>								
S Assistance to financial institutions, businesses and individuals								
-	20,000,000	-	-	-	20,000,000	-	11,175,000	11,175,000
<b>Total Spending in AME</b>								
		-	-				<b>11,175,000</b>	
<b>Total for Estimate</b>								
		-	-				<b>11,175,000</b>	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-				11,175,000	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

Present Plans	Changes	Revised Plans
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<b>Net Cash Requirement</b>	<b>11,633,885</b>	<b>11,175,000</b>	<b>22,808,885</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
416,204	-56,074	360,130	10,050	-5,800	4,250	9,721	-	9,721
<i>Of which:</i>								
A Core Treasury								
245,441	-15,638	229,803	3,389	-4,000	-611	6,887	-	6,887
B Debt Management Office								
19,670	-1,580	18,090	6,260	-1,800	4,460	800	-	800
C Government Internal Audit Agency								
45,506	-38,856	6,650	-	-	-	32	-	32
D Office of Tax Simplification								
1,061	-	1,061	-	-	-	-	-	-
E United Kingdom Asset Resolution Limited (Net)								
5,440	-	5,440	-	-	-	-	-	-
F Office for Budget Responsibility (Net)								
4,347	-	4,347	-	-	-	-	-	-
G IUK Investments Limited (Net)								
-	-	-	-	-	-	1	-	1
H IUK Investments Holdings Limited (Net)								
-	-	-	-	-	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc (Net)								
-	-	-	1	-	1	-	-	-
J Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
K Departmental Unallocated Provision								
2,500	-	2,500	-	-	-	-	-	-
L National Infrastructure Commission								
5,100	-	5,100	-	-	-	700	-	700
M UK Government Investments Limited (Net)								
16,038	-	16,038	400	-	400	-	-	-
N UK Infrastructure Bank (Net)								
71,100	-	71,100	-	-	-	1,300	-	1,300
<b>Non-voted expenditure</b>								
-	-	-	15,220	-13,000	2,220	-	-	-
<i>Of which:</i>								
O Banking and gilts registration services								
-	-	-	15,220	-13,000	2,220	-	-	-
<b>Total Spending in DEL</b>								
<b>416,204</b>	<b>-56,074</b>	<b>360,130</b>	<b>25,270</b>	<b>-18,800</b>	<b>6,470</b>	<b>9,721</b>	<b>-</b>	<b>9,721</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>		<b>Net</b>		<b>Income</b>		<b>Net</b>
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	20,210,718	-4,200	20,206,518	12,848,087	-265,000	12,583,087
<i>Of which:</i>								
P Core Treasury (AME)								
-	-	-	705	-	705	-	-	-
Q UK circulating coinage								
-	-	-	30,000	-1,000	29,000	-	-	-
R Royal Mint dividend								
-	-	-	-	-3,200	-3,200	-	-	-
S Assistance to financial institutions, businesses and individuals								
-	-	-	20,000,000	-	20,000,000	11,175,000	-	11,175,000
T Royal Household (Net)								
-	-	-	105,349	-	105,349	8,087	-	8,087
U UK Asset Resolution Limited (Net)								
-	-	-	31,097	-	31,097	-	-	-
V Help to Buy (HMT) Limited (Net)								
-	-	-	-36,000	-	-36,000	-	-	-
W Help to Buy ISA								
-	-	-	7,265	-	7,265	180,000	-	180,000
X EU Withdrawal Agreement Financial Settlement								
-	-	-	-	-	-	-	-265,000	-265,000
Y Reclaim Fund Ltd (Net)								
-	-	-	1	-	1	129,200	-	129,200
Z UK Infrastructure Bank (Net)								
-	-	-	22,300	-	22,300	1,355,800	-	1,355,800
AA Pool Reinsurance Company Limited (Net)								
-	-	-	1	-	1	-	-	-
AB Provisions								
-	-	-	50,000	-	50,000	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	4,300	-400	3,900	-	-	-
<i>Of which:</i>								
AC Royal Household Pensions								
-	-	-	4,300	-400	3,900	-	-	-
<b>Total Spending in AME</b>								
-	-	-	20,215,018	-4,600	20,210,418	12,848,087	-265,000	12,583,087

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
416,204	-56,074	360,130	20,240,288	-23,400	20,216,888	12,857,808	-265,000	12,592,808
<i>Of which:</i>								
<b>Voted Expenditure</b>								
416,204	-56,074	360,130	20,220,768	-10,000	20,210,768	12,857,808	-265,000	12,592,808
<b>Non Voted Expenditure</b>								
-	-	-	19,520	-13,400	6,120	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>20,577,018</b>	-	<b>20,577,018</b>
<b>Net Capital Requirement</b>	<b>1,417,808</b>	<b>11,175,000</b>	<b>12,592,808</b>
<b>Accruals to cash adjustments</b>	<b>-10,354,821</b>	-	<b>-10,354,821</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,714,464	-	-1,714,464
Add cash grant-in-aid	1,594,122	-	1,594,122
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,013,779	-	-20,013,779
New provisions and adjustments to previous provisions	-50,000	-	-50,000
Departmental Unallocated Provision	-2,500	-	-2,500
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	9,832,000	-	9,832,000
<b>Removal of non-voted budget items</b>	<b>-6,120</b>	-	<b>-6,120</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-6,120	-	-6,120
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,633,885</b>	<b>11,175,000</b>	<b>22,808,885</b>

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

	£'000
	Revised Plans
Gross Administration Costs	413,704
<i>Less:</i>	
Administration DEL Income	-56,074
<b>Net Administration Costs</b>	<b>357,630</b>
Gross Programme Costs	31,595,288
<i>Less:</i>	
Programme DEL Income	-18,800
Programme AME Income	-4,600
Non-budget income	-200,000
<b>Net Programme Costs</b>	<b>31,371,888</b>
<b>Total Net Operating Costs</b>	<b>31,729,518</b>
<i>Of which:</i>	
Resource DEL	364,100
Capital DEL	-
Resource AME	20,210,418
Capital AME	11,355,000
Non-budget	-200,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	2,500
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-11,355,000
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>20,577,018</b>
<i>Of which:</i>	
Resource DEL	366,600
Resource AME	20,210,418
<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>20,577,018</b>

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

£'000

Revised  
Plans

---

**Voted Resource DEL** **-61,874**

*Of which:*

Administration  
Sales of Goods and Services -56,074

*Of which:*

A Core Treasury -15,638  
B Debt Management Office -1,580  
C Government Internal Audit Agency -38,856  
Total Administration -56,074

Programme

Sales of Goods and Services -5,800

*Of which:*

A Core Treasury -4,000  
B Debt Management Office -1,800  
Total Programme -5,800

**Voted Resource AME** **-4,200**

*Of which:*

Programme  
Sales of Goods and Services -1,000

*Of which:*

Q UK circulating coinage -1,000  
Interest and Dividends -3,200

*Of which:*

R Royal Mint dividend -3,200  
Total Programme -4,200

---

**Total Voted Resource Income** **-66,074**

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**Voted Capital AME** **-265,000**

*Of which:*

Programme  
Repayments -265,000

*Of which:*

X EU Withdrawal Agreement Financial Settlement -265,000  
Total Programme -265,000

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**Total Voted Capital Income** **-265,000**

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200,000	-13,126,600	-	-	-200,000	-13,126,600
<b>Total</b>	<b>-200,000</b>	<b>-13,126,600</b>	<b>-</b>	<b>-</b>	<b>-200,000</b>	<b>-13,126,600</b>

### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-200,000	-200,000	-	-	-200,000	-200,000
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-12,910,000	-	-	-	-12,910,000
Repayment of Business Rates Relief	-	-16,600	-	-	-	-16,600
<b>Total</b>	<b>-200,000</b>	<b>-13,126,600</b>	<b>-</b>	<b>-</b>	<b>-200,000</b>	<b>-13,126,600</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	James Bowler
<b>Executive Agency Accounting Officers:</b>	
Sir Robert Stheeman	UK Debt Management Office
Elizabeth Honer	Government Internal Audit Agency
James Heath	National Infrastructure Commission

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

### ALB Accounting Officers:

Beth Russell	Office of Tax Simplification
Charles Donald	UK Government Investments
Richard Hughes	Office for Budget Responsibility
John Flint	UK Infrastructure Bank Limited
Anne Jessop	Royal Mint Advisory Committee on the design of coins etc
Caroline Rainbird	Financial Services Compensation Scheme
Michael Stevens	The Royal Household Sovereign Grant
Ian Hares	United Kingdom Asset Resolution Limited
Anna Caffyn	Help to Buy (HMT) Limited
Catherine Little and Beth Russell	IUK Investments Limited
Catherine Little and Beth Russell	IUK Investments Holdings Limited
Mario Pisani	HM Treasury UK Sovereign SUKUK plc
Adrian Smith	Reclaim Fund Limited

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - E	UK Asset Resolution Limited	5,440	-	5,440
DEL - F	Office for Budget Responsibility	4,347	-	4,347
DEL - G	IUK Investments Limited	-	1	-
DEL - H	IUK Investments Holdings Limited	-	1	-
DEL - I	HM Treasury UK Sovereign SUKUK plc	1	-	-
DEL - J	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
DEL - M	UK Government Investments Limited	16,438	-	16,438
DEL - N	UK Infrastructure Bank	71,100	1,300	72,400
AME - T	Royal Household	105,349	8,087	86,300
AME - U	UK Asset Resolution Limited	31,097	-	31,097
AME - V	Help to Buy (HMT) Limited	-36,000	-	-
AME - Y	Reclaim Fund Ltd	1	129,200	-
AME - Z	UK Infrastructure Bank	22,300	1,355,800	1,378,100
AME - AA	Pool Reinsurance Company Limited	1	-	-
<b>Total</b>		<b>220,075</b>	<b>1,494,389</b>	<b>1,594,122</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included.	
1. On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).	Unquantifiable up to 895,000,000
2. On 17 March 2020, HM Treasury authorised the Bank of England to purchase high quality Commercial Paper from non-financial institutions that made a material contribution to the UK economy. This authorisation allowed the Bank of England to purchase Commercial Paper both on the primary and secondary market. The government has indemnified the Bank of England and the Covid Corporate Financing Facility Ltd, which is the fund specifically created to implement the facility, from any losses arising out of or in connection with the facility.	Unquantifiable up to 30,000,000
3. The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.	Up to 1,115,000
4. On the 31 March 2017, the Chancellor announced the sale of a portfolio of UKAR's B&B loan book assets to Prudential plc and funds managed by Blackstone. The proceeds from the sale were £11.4bn. The Treasury provided certain fundamental market standard warranties. The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £11.4bn.	Up to 11,400,000
5. On the 27 September 2018, the Chancellor announced the sale of a portfolio of UKAR's B&B and NRAM loan book assets to Rothesay Life. The proceeds from the sale were £983 million. The remote contingent liability covers certain fundamental market standard warranties.	Up to 195,000
The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is £195 million.	

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

Nature of liability	£'000
6. HMT provided certain market-standard time and value capped warranties confirming regulatory, legislative and contractual compliance to the purchasers of a portfolio of UKAR's B&B and NRAM commercial loan in December 2018. These have now closed. The remaining contingent liability includes indemnities in force until December 2022 with maximum value £61m.	Up to 61,000
7. HM Treasury provided certain market-standard time and value capped warranties confirming regulatory, legislative and contractual compliance to purchasers of UKAR's NRAM together loans in March 2019. These gave rise to a contingent liability with a maximum value of £1 billion.	Up to 1,000,000
8. NRAM Limited provided certain warranties and indemnities to Cerberus in respect of the sale to Cerberus of certain loans and the shares in NRAM plc. The sale agreement set various time limits for bringing claims under the warranties. For most of the warranties this time limit was on or before 5 May 2019, while for certain tax-related warranties the time limit is 5 May 2023.	Unquantifiable
9. The UKAR Group's lending and other consumer credit business is governed by consumer credit law and other regulations. Claims upheld in favour of customers in relation to potential breaches of requirements could result in costs to the Group. It is not possible to provide any meaningful estimate or range of the possible cost.	Unquantifiable
10. On 26 February 2021 the Economic Secretary to the Treasury announced the sale of Bradford & Bingley plc (B&B), NRAM Limited and their remaining mortgage and loan portfolios to a consortium of Citibank and Davidson Kempner, with financing provided by PIMCO. The total consideration for this sale for the Exchequer was £5.2bn.	Up to 4,800,000
<p>Certain warranties and indemnities were provided to the purchasers as part of this sale. In the event that a successful claim is made, it will fall to HM Treasury to meet the cost as UKAR will have no assets following the sale. Provision for any payment will be sought through the normal Supply procedure.</p> <p>The remote contingent liability includes certain remote fundamental market-standard warranties in relation to the sale, which are capped at 100% of the final sale price, giving a maximum liability of £4.8 billion.</p>	
11. This contingent liability includes certain market standard intermediate warranties relating to the loan sale announced on 26 February 2021, which are capped at 20% of the final sale price, giving a maximum contingent liability of £1bn.	Up to 1,000,000
12. This contingent liability includes certain general warranties relating to the loan sale announced on 26 February 2021, which are capped at 5% of the final sale price, giving a maximum contingent liability of £241m.	Up to 241,000
13. This contingent liability consists of a broker commission warranty in relation to the loan assets transaction announced on 26 February 2021, capped at 100% of the principal balance of the loans, or £4.8bn.	Up to 4,800,000

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

Nature of liability	£'000
14. The contingent liability includes certain remote fundamental market-standard warranties in relation to the share sale announced on 26 February 2021, which are capped at 100% of the sale price (or c.£290m). This also includes a separate set of fundamental warranties relating to the loan assets, capped at the value attributed to the written-off debt portfolio (£28 million).	Up to 290,000 and 28,000
15. The contingent liability includes certain market-standard business warranties in relation to the share sale announced on 26 February 2021, which are capped at 5% of the sale price (or £80 million).	Up to 80,000
16. This contingent liability arises from a tax covenant covering historic tax liabilities and certain tax risks associated with the transaction announced on the 26 February 2021, and is called at 100% of the purchase price of the shares, giving a maximum contingent liability of c.£290m.	Up to 290,000
17. UKAR provided other warranties in relation to the share sale announced on 26 February 2021, which is backed by HMT and so creates a contingent liability for HMT.	Up to 28,000
18. UKAR provided a number of other miscellaneous indemnities relating to the shares of the companies announced on 26 February 2021, which creates contingent liabilities for HMT. These amount to an aggregate cap of £290m.	Up to 290,000
<b>Other Contingent Liabilities</b>	
19. In June 2018 HM Treasury and the Bank of England announced reforms to the Bank's financial framework to boost transparency, reinforce Bank resilience and independence and strengthen the financial system. The formal agreement that HM Treasury recapitalise the Bank in the event of a major capital loss results in a remote contingent liability for HM Treasury. This is currently unquantifiable as the occurrence of the conditions required for the contingent liability to crystallise cannot be accurately calculated, given the unprecedented nature of the economic conditions required, and as the framework is not for a finite term. The bank has a strong capital base, and the risk of a major capital loss to the Bank requiring further injection by HM Treasury is considered remote due to the unprecedented nature of the economic conditions that would cause it to crystallise.	Unquantifiable
20. The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion.	Up to 12,000,000

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

Nature of liability	£'000
21. The mortgage guarantee scheme was launched on 19 April 2021. The new Mortgage Guarantee Scheme will help to improve the efficiency of the mortgage market, enabling credit-worthy consumers to access 91% - 95% Loan-To-Value (LTV) mortgage products. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. A maximum contingent liability of £3.9bn arises.	Up to 3,900,000
22. RFL acts as a dormant account fund operator. The Dormant Bank and Building Society Accounts Act 2008 enables banks and building societies that are a part of the scheme to transfer to RFL money that is held in eligible bank and building society accounts which have remained dormant for 15 years or more with no customer transactions. The Act ensures that the right of account holders to reclaim their money, at any time, and that it is protected in perpetuity by transferring the individual's claim against the bank or building society to RFL.	Up to 869,000
23. HM Treasury is currently engaged in litigation activity as the defendant. This may result in costs or damages being ordered against HM Treasury. HM Treasury has not disclosed all of the information that is ordinarily required under IAS 37 on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation.	Unquantifiable
24. The Treasury provides guarantees to the UK oil and gas industry in the form of Decommissioning Relief Deeds. These deeds provide companies with certainty on the level of tax relief they will receive on future decommissioning of North Sea oil fields. Currently there have been no changes to the tax regime that would generate a liability to be paid under any decommissioning relief agreements, of which there were 98 in force at the end of March 2021. The maximum potential liability under this scheme cannot be quantified at present.	Unquantifiable
25. The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £36 million. Parliamentary authority limits the overall amount of public money available to the Royal Mint at £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL .	Up to 36,000
26. HMT provided an indemnity to Cabinet Office in respect of employer contributions payable to the civil service pensions scheme when the Royal Mint's pensions transferred under new fair deal. This would only materialise in the event that the Royal Mint failed to make payments to the PCSPS.	Unquantifiable
27. HM Treasury provided BlackRock Investment Management (UK) Ltd. with a capped £3m indemnity for support on the design of the Bounce Back Loan Scheme, which was created to support small businesses during the Covid-19 pandemic. The limited indemnity covers the risk that BlackRock could become liable to third parties for claims made in the context of their engagement.	Unquantifiable up to 3,000



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

Nature of liability	£'000
28. UKGI provided an uncapped indemnity to investment banks providing corporate finance advice on a specific UKGI mandate to cover the risk that they could become liable to market participants for any misrepresentation, misleading statements or omissions (based on information from HM Government) made in the context of their engagement.	Unquantifiable
29. HM Treasury has guaranteed indemnities provided by NRAM Ltd (formerly plc) for its new directors against liabilities and losses in the course of their actions whilst the bank was in public ownership (Treasury Minute dated 25 January 2010). These indemnities have been terminated for forward-looking action for Directors remaining with B&B and NRAM as the companies have transferred to private ownership.	Unquantifiable
30. HM Treasury has guaranteed indemnities provided by Bradford & Bingley for its directors against liabilities and losses in the course of their actions whilst the entity was in public ownership. These indemnities have been terminated for forward-looking action for Directors remaining with B&B and NRAM as the companies have transferred to private ownership.	Unquantifiable
31. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010).	Unquantifiable
32. HM Treasury has provided indemnities for the directors of UK Infrastructure Bank Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
33. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
34. HM Treasury has provided indemnities for the directors of IUK Investments Holdings Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
35. HM Treasury has provided indemnities for the directors of HM Treasury Sovereign SUKUK plc against liabilities and losses incurred in the course of their actions.	Unquantifiable
36. HM Treasury has provided indemnities for the directors of UK Government Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
37. HM Treasury has provided indemnities for the directors of Help to Buy (HMT) Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
38. An indemnity similar to those given to civil servants under the Civil Service Management Code has been given to the members of the board of Royal Mint Limited for the period between 16 July 2009 and 31 December 2009. The indemnity remains in place for the HMG director on the board of Royal Mint Ltd on behalf of HMT as shareholder.	Unquantifiable

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

Nature of liability	£'000
<p>39. The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.</p>	Unquantifiable
<b>Statutory</b>	
<p>40. Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993.</p>	Unquantifiable
<p>41. The Bradford &amp; Bingley plc Transfer of Securities and Property etc. Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing the assets of the remaining section of the Bradford &amp; Bingley Pension Scheme are sufficient to meet its liabilities. This “remaining section” comprises the whole Scheme other than the portion relating to service with Bradford &amp; Bingley International; responsibility for that latter part in effect transferred to Abbey on 29 September 2008. HM Treasury has therefore guaranteed to pay or procure the payment of any benefit amount which falls due for payment from the remaining section at a time when there are insufficient assets to pay that amount.</p>	Unquantifiable
<p>42. HM Treasury also has a remote contingent liability, which does not meet the threshold for disclosure in the financial statements in respect of the European Bank for Reconstruction and Development EBRD. The EBRD is a multilateral development bank (MDB) where HM Government (HMG) has an 8.52% capital shareholding (c.£2.3bn overall). Of this, c.£0.5bn is paid in capital, transferred from HMG to the EBRD when the Bank was created in 1991. The EBRD's shareholding is held by the UK Crown. The UK's overall capital contribution totals £2,300,000,000, of which previous payments have made up the 20% “paid-in” capital contribution requiring a cash transfer, the other 80%, £1,738,000,000, is “callable capital”.</p>	Unquantifiable up to €2,023,280 (liability subject to € exchange rate)
<p>43. The Treasury is a founder contributor of the Asian Infrastructure Bank (AIIB) and has made five capital contributions to the AIIB under the authority of the Asian Infrastructure Investment Bank (Initial Capital Contribution) Order 2015. Each payment has incurred a contingent liability which arises under the Articles of Agreement of the AIIB and for each payment of US\$122,180,000 creates a callable capital contribution of US\$488,760,000. The UK's contribution has been paid over five years, and now that the final payment has been made by the Treasury (in December 2019) the total callable capital is US\$2,443,800,000. (Treasury Minute dated 30 November 2015).</p>	Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)

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

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Nature of liability	£'000
<p>44. HM Treasury also has a remote contingent liability, which does not meet the threshold for disclosure in the financial statements, in respect of the UK's contingent liability to the European Investment Bank (EIB). The terms of this are set out in Article 150 of the Withdrawal Agreement and is limited to the callable and returned paid in capital the UK held as a member state. HM Treasury would need to meet any call on this contingent liability that crystallises after 31 March 2021. Any call before that date would be met by the Consolidated Fund, in accordance with the EU Withdrawal Act 2020. The remote contingent liability is valued at £30.7bn as at 31 March 2020.</p>	30,700,000
<p>45. Under Article 147 of the Withdrawal Agreement "Contingent liabilities related to legal cases", the UK will pay a share of costs incurred by the EU in relation to certain legal cases around the EU Budget and financial interests where the facts forming the subject matter of those cases occurred before 31 December 2020. The EU disclose a number of contingent liabilities related to legal cases in their 2018 accounts, including cases where a reliable estimate of the cost cannot be made. If these contingent liabilities crystallised as obligations for the EU, which depends on future events, and were they to fall within the scope of this article they could give rise to a liability for HM Treasury in the future. The EU disclose a number of contingent liabilities related to legal cases in their 2019 accounts, including cases where a reliable estimate of the cost cannot be made and instead the damages being sought are disclosed. If these contingent liabilities crystallised as obligations for the EU, which depends on future events, and were they to fall within the scope of this article they could give rise to a liability for HM Treasury in the future. The UK share of these disclosed items is estimated at 31 March 2021 to be £271m.</p>	271,000





HM Treasury contacts

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