

Department for International Development

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
Departmental Unallocated Provision - Transfer of programme Official Development Assistance (ODA) budget to Department of Energy and Climate Change (DECC) for International Atomic Energy Agency (IAEA).		-965,000	
Departmental Unallocated Provision - Transfer of programme Official Development Assistance (ODA) budget to Department of Energy and Climate Change (DECC) for International Climate Fund (ICF).		-25,000,000	
Departmental Unallocated Provision - Transfer of programme non-Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for Falklands de-mining.		-1,000,000	
Departmental Unallocated Provision - Transfer of programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for Returns and Reintegration Fund (RRF).		-2,000,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for Arab Political Participation Fund (APPF).		-8,000,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for 3 Arab Partnership Policy Analysts.		-480,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for an Arab Partnership Policy Analyst in Libya.		-117,000	

Departmental Unallocated Provision - Transfer of programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for DFID contribution to Iraq locally engaged staff assistance scheme (LESAS).		-28,000	
Departmental Unallocated Provision - Transfer to Foreign and Commonwealth Office (FCO) to provide additional support the Building Stability Overseas Strategy.		-1,280,000	
Departmental Unallocated Provision - Transfer to Home Office as per settlement letter condition to fund Official Development Assistance (ODA)-eligible activities.		-10,000,000	
Section E - 2012 Autumn Statement Control Total Adjustment.		-214,445,000	
Section E - Budget Exchange from 2012/13 to 2013/14.		-100,000,000	
Section E - Receipt of programme Official Development Assistance (ODA) budget from Dept for Education, surrendered as unspent.	3,000,000		
Section F - Transfer from Non-voted resource DEL to Voted resource DEL.	97,755,000		
Section G - Transfer to Cabinet Office in relation to London headquarters re-location savings.		-11,700,000	
Section I - Conflict Pool Transfer to Foreign and Commonwealth Office (FCO).		-11,000,000	
Section I - Return of conflict pool funding to HM Treasury.		-34,000,000	
Total change in Resource DEL (Voted)	100,755,000	-420,015,000	-319,260,000
Section L - Transfer of excess non-voted resource DEL to voted resource DEL.		-97,755,000	
Total change in Resource DEL (Non-Voted)	0	-97,755,000	-97,755,000
Section N - Change to provision utilisation.	34,673,000		
Section N - Change to requirement for increases in provision.	187,191,000		
Section O - Change to requirement for increases in provisions.		-1,200,000	
Section P - Change to requirement for increase in provisions.	1,300,000		

Section P - Change to requirement for loans.		-15,000,000	
Total change in Resource AME (Voted)	223,164,000	-16,200,000	206,964,000
Section F - Receipt from Department of Energy and Climate Change (DECC).	25,000,000		
Section H - Grant in Kind from Cabinet Office with respect to transfer of ownership of 22-26 Whitehall.	44,145,000		
Section H - Recording of 22-26 Whitehall asset.		-44,145,000	
Total change in Capital DEL (Voted)	69,145,000	-44,145,000	25,000,000
Revision to the net cash requirement to reflect the changes to resources as set out above.		-156,410,000	
Total change in Net Cash Requirement	0	-156,410,000	-156,410,000

Part I

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	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-319,260,000	-97,755,000	-417,015,000
Capital	25,000,000	-	25,000,000
Annually Managed Expenditure			
Resource	206,964,000	-	206,964,000
Capital	-	-	-
Total Net Budget			
Resource	-112,296,000	-97,755,000	-210,051,000
Capital	25,000,000	-	25,000,000
Non-Budget Expenditure	-		
Net cash requirement	-156,410,000		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Department for International Development on:

Departmental Expenditure Limit:Expenditure arising from:

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: wealth creation (generating growth, stimulating trade and improving infrastructure); direct delivery of Millennium Development Goals (MDGs) (health and nutrition, education, water and sanitation, humanitarian assistance and food aid); governance and security (peace building, conflict prevention, stabilisation and the Conflict Pool, public financial management, human rights); climate change (mitigating and adapting to the impact of climate change); global partnerships (core funding for and capital subscriptions to multilateral organisations which provide country level and global assistance, core funding for civil society organisations and research partnerships); continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by NDPBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory NDPB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

Capital repayments and receipt of interest on development assistance and budget support loans; management fees relating to loan guarantees; repayments of loans given to Crown Agents; receipts from overseas governments in respect of bilateral country and sector programmes; refunds of payments made under UK guarantees to the European Investment Bank; recoveries from other government departments; recovery of advances from procurement agents; receipts for seconded officers; rental income; recoveries from staff for use of official vehicles; refund of rental and rates payments; income from debentures issued to DFID by CDC Group plc; and income from the sale of fixed assets. *; in relation to capital assets

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

* Disposal of investment assets

Department for International Development will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
133,000	5,630,445	700	-319,960	133,700	5,310,485	1,635,000	25,000	1,660,000
<i>Of which:</i>								
B Wealth Creation								
-	485,463	-	-72,106	-	413,357	129,798	36,390	166,188
C Climate Change								
-	362,252	-	-85,415	-	276,837	113,719	-39,196	74,523
D Governance and Security								
-	602,045	-	129,402	-	731,447	14,182	-2,265	11,917
E Direct Delivery of Millennium Development Goals								
-	2,733,683	-	-506,211	-	2,227,472	141,643	-72,196	69,447
F Global Partnerships								
-	940,874	-	540,555	-	1,481,429	1,104,182	224,103	1,328,285
G Total Operating Costs								
128,753	114,100	2,569	-	131,322	114,100	-	-	-
H Central Programmes								
-	3,566	-	-	-	3,566	-	7,640	7,640
I Joint Conflict Pool								
-	68,400	-	-45,000	-	23,400	-	-	-
J Independent Commission for Aid Impact (NDPB) (net)								
398	2,237	-	622	398	2,859	-	-	-
K No Specific Pillar								
-	185,591	-	-168,983	-	16,608	100,119	-98,119	2,000
Departmental Unallocated Provision								
1,869	112,824	-1,869	-112,824	-	-	31,357	-31,357	-
Non Voted Expenditure								
-	855,000	-	-97,755	-	757,245	-	-	-
<i>Of which:</i>								
L European Union Attributed Aid								
-	855,000	-	-97,755	-	757,245	-	-	-
Total Spending in DEL							25,000	
		700	-417,715					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	93,036	-	206,964	-	300,000	-	-	-
<i>Of which:</i>								
N Direct Delivery of Millennium Development Goals								
-	50,379	-	221,864	-	272,243	-	-	-
O Total Operating Costs								
-	-2,543	-	-1,200	-	-3,743	-	-	-
P Central Programmes								
-	47,287	-	-13,700	-	33,587	-	-	-

Total Spending in AME	-	206,964	-
Total for Estimate	700	-210,751	25,000
<i>Of which:</i>			
Voted Expenditure	700	-112,996	25,000
Non Voted Expenditure	-	-97,755	-
		£'000	

	Present Plans	Changes	Revised Plans
Net Cash Requirement	7,231,115	-156,410	7,074,705

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	
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
141,779	-8,079	133,700	5,313,093	-2,608	5,310,485	1,724,145	-64,145	1,660,000	
<i>Of which:</i>									
A CSC (NDPB) (net) scholarship relating to developing countries									
1,980	-	1,980	19,410	-	19,410	-	-	-	
B Wealth Creation									
-	-	-	413,357	-	413,357	166,188	-	166,188	
C Climate Change									
-	-	-	276,837	-	276,837	74,523	-	74,523	
D Governance and Security									
-	-	-	731,447	-	731,447	11,917	-	11,917	
E Direct Delivery of Millennium Development Goals									
-	-	-	2,227,472	-	2,227,472	69,447	-	69,447	
F Global Partnerships									
-	-	-	1,481,429	-	1,481,429	1,328,285	-	1,328,285	
G Total Operating Costs									
139,401	-8,079	131,322	114,708	-608	114,100	-	-	-	
H Central Programmes									
-	-	-	5,566	-2,000	3,566	71,785	-64,145	7,640	
I Joint Conflict Pool									
-	-	-	23,400	-	23,400	-	-	-	
J Independent Commission for Aid Impact (NDPB) (net)									
398	-	398	2,859	-	2,859	-	-	-	
K No Specific Pillar									
-	-	-	16,608	-	16,608	2,000	-	2,000	
Non-voted expenditure									
-	-	-	757,245	-	757,245	-	-	-	
<i>Of which:</i>									
L European Union Attributed Aid									
-	-	-	757,245	-	757,245	-	-	-	
Total Spending in DEL									
141,779	-8,079	133,700	6,070,338	-2,608	6,067,730	1,724,145	-64,145	1,660,000	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	300,000	-	300,000	-	-	-	
<i>Of which:</i>									
M Wealth Creation									
-	-	-	-2,087	-	-2,087	-	-	-	
N Direct Delivery of Millennium Development Goals									
-	-	-	272,243	-	272,243	-	-	-	

O Total Operating Costs	-	-	-	-3,743	-	-3,743	-	-	-
P Central Programmes	-	-	-	33,587	-	33,587	-	-	-
Total Spending in AME	-	-	-	300,000	-	300,000	-	-	-
Total for Estimate	141,779	-8,079	133,700	6,370,338	-2,608	6,367,730	1,724,145	-64,145	1,660,000
<i>Of which:</i>									
Voted Expenditure	141,779	-8,079	133,700	5,613,093	-2,608	5,610,485	1,724,145	-64,145	1,660,000
Non Voted Expenditure	-	-	-	757,245	-	757,245	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,711,481	-210,051	6,501,430
Net Capital Requirement	1,635,000	25,000	1,660,000
Accruals to cash adjustments	-260,366	-69,114	-329,480
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,000	-8,200	-29,200
New provisions and adjustments to previous provisions	-154,053	-187,291	-341,344
Departmental Unallocated Provision	-146,050	146,050	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50,280	15,000	-35,280
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-24,025	-622	-24,647
Add cash grant-in-aid	24,025	622	24,647
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	111,017	-34,673	76,344
Removal of non-voted budget items	-855,000	97,755	-757,245
<i>Of which:</i>			
Consolidated Fund Standing Services	-855,000	97,755	-757,245
Other adjustments	-	-	-
Net Cash Requirement	7,231,115	-156,410	7,074,705

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

£'000

	Revised Plans
Gross Administration Costs	138,036
<i>Less:</i>	
Administration DEL Income	-8,079
Net Administration Costs	129,957
Gross Programme Costs	7,269,196
<i>Less:</i>	
Programme DEL Income	-46,753
Programme AME Income	-
Non-budget income	-
Net Programme Costs	7,222,443
Total Net Operating Costs	7,352,400
<i>Of which:</i>	
Resource DEL	5,367,841
Capital DEL	1,608,215
Resource AME	376,344
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,608,215
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	757,245
Total Resource Budget	6,501,430
<i>Of which:</i>	
Resource DEL	6,201,430
Resource AME	300,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	6,501,430

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-10,687
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-8,079
<i>Of which:</i>	
Section G: Total Operating Costs	-8,079
Total Administration	-8,079
Programme	
Sales of Goods and Services	-2,608
<i>Of which:</i>	
Section G: Total Operating Costs	-608
Section H: Central Programmes	-2,000
Total Programme	-2,608
Total Voted Resource Income	-10,687
Voted Capital DEL	-64,145
<i>Of which:</i>	
Programme	
Other Grants	-44,145
<i>Of which:</i>	
Section H: Central Programmes	-44,145
Repayments	-20,000
<i>Of which:</i>	
Section H: Central Programmes	-20,000
Total Programme	-64,145
Total Voted Capital Income	-64,145

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

No CFER income or receipts are expected in 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Lowcock

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

ALB/NDPB Accounting Officers:

Professor Tim Unwin Commonwealth Scholarship Commission

Mark Lowcock 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth Scholarship Commission	21,390		21,390
J	Independent Commission for Aid Impact	3,257		3,257
Total		24,647	0	24,647

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable element of capital subscription: International Bank for Reconstruction and Development	5,148,057
Callable element of capital subscription: other International Financial Institutions	6,325,397
UK share of EU member state collective guarantee of lending by EIB under Lome	108,486
UK National Guarantee of EIB lending to UK overseas territories	126
UK National Guarantee of lending by a non UK overseas territory	159,666
Contributions to international financial institutions - promissory notes still to be deposited	1,938,230