



**CABINET OFFICE  
MEMORANDUM ON  
MAIN ESTIMATE 2018-19**



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## Introduction

### Purpose

The Cabinet Office is the centre of Government. Its purpose is:

- to maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy;
- to support the design and implementation of HM Government's policies and the Prime Minister's priorities; and
- to ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government.

### Changes to Ambit

The ambit has been updated to reflect the Cabinet Office's purpose and fees, charges and other income to be generated by the Government Property Agency.

### New areas of income and expenditure

The Government Property Agency was established on 1<sup>st</sup> April 2018 as an Executive Agency of the Cabinet Office. Property-related fees and expenditure and overheads are mainly funded by invoiced income from other government client departments.

Funding was provided in the Autumn Budget 2017 to establish a new Geospatial Commission that will pursue a cross-UK strategy for geospatial data use.

### Adoption of International Financial Reporting Standards (IFRS)

In 2018-19 Cabinet Office is adopting *IFRS 9 Financial Instruments* and *IFRS 15 Revenue from Contracts with Customers*. The impact on the Department will be assessed in time for Supplementary Estimate 2018-19.

#### IFRS 9 Financial Instruments

The Department will recognise impairment of private sector debt calculated on an expected losses basis instead of on an incurred losses basis. This will likely result in an increased impairment charge and a requirement for additional budget in ring-fenced Resource DEL.

An adaptation to the Government Financial Reporting Manual excludes balances with central government departments and their executive agencies from this new requirement and the Cabinet Office will continue to impair such debts on an incurred losses basis. Most of the Department's debt is with central government departments.

#### IFRS 15 Revenue from Contracts with Customers

The Department will assess whether current contract wording aligns with expected point of income recognition. This is not anticipated to result in any change in budget.

## Provision by budgetary limits

£million	Main Estimate 2018-19
<b>Resource Departmental Expenditure Limit</b>	<b>406.662</b>
<i>Of which:</i>	
Administration Budget (voted)	178.261
Programme Budget (voted)	219.531
Programme Budget (non-voted)	8.870
<b>Capital Departmental Expenditure Limit</b>	<b>29.657</b>
<b>Resource Annually Managed Expenditure</b>	<b>5.000</b>
<b>Net Cash Requirement</b>	<b>451.971</b>

## Specific policy ring-fences and ring-fenced depreciation

£million	Main Estimate 2018-19
<b>Resource DEL Administration</b>	
Depreciation	26.000
<b>Resource DEL Programme</b>	
Depreciation	24.000
Cross-Government Efficiency	17.200
Electoral	6.500
<b>Capital DEL</b>	
Cross-Government Efficiency	14.000

## Key changes in budgetary provision since Spending Review 2015

Emillion	Resource DEL	Resource DEL	Resource	Capital
	Admin	Programme	AME	DEL
<b>Spending Review 2015</b>	<b>127.0</b>	<b>432.0</b>	<b>5.0</b>	<b>25.0</b>
Budget Exchange deposits from 2017-18	-	3.8	-	2.9
Geospatial Commission	4.5	35.5	-	-
Commonwealth Heads of Government Meeting	-	29.0	-	-
Depreciation	11.0	24.0	-	-
By-elections	-	6.5	-	-
UK MEPs' salary and pensions	-	2.5	-	-
Constitution Group BAU/MERP baselined	-	25.7	-	-
Budgetary cover transfer from the Ministry of Defence for national security and crisis management	-	32.5	-	-
Machinery of government transfers	2.1	(337.4)	-	-
Budgetary cover transfers from Other Government Departments	1.3	6.7	-	1.8
Switches between control totals	32.4	(32.4)	-	-
<b>Net change</b>	<b>51.3</b>	<b>(203.6)</b>	<b>-</b>	<b>4.7</b>
<b>Main Estimate 2018-19</b>	<b>178.3</b>	<b>228.4</b>	<b>5.0</b>	<b>29.7</b>
<i>Of which:</i>				
<b>Gross expenditure</b>	<b>612.7</b>	<b>257.2</b>	<b>5.0</b>	<b>31.7</b>
<b>Gross income</b>	<b>(434.4)</b>	<b>(28.8)</b>	<b>-</b>	<b>(2.0)</b>

- i. Budget exchange deposits results from prior year underspends on the shadow Government Property Agency and Government Digital Service.
- ii. Autumn Budget 2017 provided funding for the establishment of a new Geospatial Commission (£40M).
- iii. Budgetary cover transfers from the Department for International Development (£20M) and the Foreign and Commonwealth Office (£9M) provide funding for the Commonwealth Heads of Government Meeting.
- iv. Significant capital expenditure in 2017-18 and 2018-19, especially relating to the fit out of 10 South Colonnade Government Office Hub, has led to an increased depreciation requirement (£35M).
- v. Reserve funding has been provided in anticipation of five UK Parliamentary by-elections, two Police and Crime Commissioner by-elections and a Recall petition (£6.5M).
- vi. Machinery of government transfers, actioned in prior years, include Office for Civil Society (£336M).
- vii. Budgetary cover transfers in RDEL include cover for the Prosperity Fund's Monitoring, Reporting Evaluation and Learning programme (£5.7M) and Anti-Corruption Programme (£3.3M) from the Department for International Development.
- viii. Budgetary cover transfers in CDEL include departmental contributions to Windsor House fit out.
- ix. Switches from Programme to Administration budget reflect changes in the allocation of expenditure primarily in the National Security Secretariat (£26M).
- x. Administration income includes dividends (£12.8M), sale of Axelos intellectual property (£9.4M), Civil Service Pensions (£57.8M), Commercial (£53M), Civil Service Resourcing (£118.5M), Office of Parliamentary Counsel (£8.4M), Civil Service Learning (£5.9M), Civil Service HR (£21.9M), Communications (£7.2M), rent (£3.5M) and Government Property Agency (£129.3M).
- xi. Programme income includes Crown Commercial Service (CCS) dividend (£5.4M), Verify (£7M) Cross Government secure IT system (£9M), Digital Academies (£2M) and Government Property Agency (£2M).
- xii. Capital income includes capital grant from Medicines and Healthcare products Regulatory Agency (MHRA) as a contribution to the fit out of 10 South Colonnade (£2M).

## Key Activities

### Strategic and corporate objectives

**To maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy, the Cabinet Office will:**

1. Deliver a fair and enduring constitutional settlement for all parts of the United Kingdom;
2. Coordinate, deliver and implement the National Security Strategy and respond to National Security threats at Home and abroad;
3. Coordinate and develop international policy across government;
4. Help make Parliament more effective and reform the electoral process; and
5. Increase devolution capability and engagement.

**To support the design and implementation of HM Government's policies and the Prime Minister's priorities, the Cabinet Office will:**

1. Drive policy innovation across government;
2. Draw up and facilitate the delivery of the government's legislative programme;
3. Support the effective operation of the Cabinet and Cabinet Committees; and
4. Establish, monitor and implement the government's strategic priorities.

**To ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government, the Cabinet Office will:**

1. Strengthen digital, technology and the management and use of data across government;
2. Ensure government continues to work in an open and transparent way;
3. Oversee communications for the government at large;
4. Ensure the Civil Service attracts and retains the best people and offers career paths to get the best from its people;
5. Ensure the best people fill public appointments and that they act in the right way;
6. Create an efficient and effective government estate;
7. Make the Civil Service more effective and efficient and improve the performance of the Cabinet Office;
8. Deliver improved cross-government commercial capability, advice and services;
9. Support departments in improving project delivery in government, establishing the UK's long-term infrastructure priorities, securing private sector investment;
10. Supporting an effective UK exit from the EU, and managing its implications for maintaining the integrity of the Union;
11. Reform, improve and ensure accountability of public bodies;
12. Ensure Fraud, Error, Debt and Grants are effectively managed across government;
13. Deliver effective new Commercial Models;
14. Deliver and enhance shared services across government; and
15. Deliver the Civil Service and Royal Mail Pensions Scheme.

**To ensure the effective running of the Department and contribute to the Government's cross-cutting priorities, the Cabinet Office will:**

1. Build a sustainable organisation with a flexible workforce of skilled and professional people, with exemplary leadership;
2. Deliver an effective financial control environment and provide financial information that supports decision making;
3. Ensure the Cabinet Office is provided with high quality digital and technology systems;
4. Ensure the delivery of effective Cabinet Office security;
5. Ensure the Cabinet Office continues to operate in an open and transparent way;
6. Create a diverse and inclusive Cabinet Office;
7. Increase the number of apprenticeships;
8. Increase spending with small and medium-sized businesses;
9. Improved sustainability and monitor progress; and
10. Promote the Reserves Challenge.

**Estimate Structure**

A Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy

B Support the design and implementation of HM Government's policies and the Prime Minister's priorities

C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government

D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities

E Government Property Agency – Executive Agency

F Arm's Length Bodies (NET)

G Elections

H UK Members of the European Parliament

I Cabinet Office Consolidated Fund Extra Receipts (CFER)

J Cabinet Office AME

K Government Property Agency – Executive Agency - AME

## **Activities supported by Administration expenditure**

The Cabinet Office has provision for **net resource administration expenditure of £178.261 million**. Details of how this supports Cabinet Office activities are set out below.

### **Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy**

**Resource DEL £38.131 million**

We are planning administration expenditure to cover **policy on elections, democracy, Parliament and certain Crown matters**. This includes the franchise for elections, electoral registration, administration and the system for funding. It also includes policy on referendums, political party funding and regulation, third parties, electoral systems and Parliamentary boundaries, Royal Succession, Royal Names and lobbying policy, and other costs associated with a programme of political and constitutional reform. We are also planning expenditure to cover devolution policy consistent with the Government's objectives for devolution to Scotland, Wales and Northern Ireland and to support the PM's objective to maintain and strengthen the UK. This includes working with departments to build capacity and ensure the new devolution settlements function well, strengthening intergovernmental relations, introducing English votes for English laws, delivering UK Government responses to relevant Select Committee reports, British Irish Council and other costs associated with maintaining the devolution settlements.

The **National Security Secretariat (NSS)** supports the National Security Council. It ensures cross-government delivery of the National Security Strategy and Strategic Defence and Security Review, and a range of subordinate strategies including the National Cyber Security Strategy. It ensures the coordination and development of policy on national security issues. It oversees the implementation of National Security Council decisions including implementation of the Strategic Defence and Security Review. It has oversight of the Intelligence Agencies' funding and policy.

The **Joint Intelligence Organisation (JIO)** supports the Joint Intelligence Committee to ensure that the Government's decisions on national security issues are informed by timely, accurate and objective strategic intelligence assessments.

### **Support the design and implementation of HM Government's policies and the Prime Minister's priorities**

**Resource DEL £32.582 million**

Expenditure supports policy implementation, political support, press and media support and general administration, efficient data processing, financial controls and procurement support and an oversight of all administration activities. We are planning administration expenditure providing the Prime Minister with first class support, enabling her to establish and deliver the Government's overall strategy and policy priorities; to support the Prime Minister, and the Cabinet in communicating the Government's policies to Parliament, the public and international audiences and to deliver high quality, professional, timely and efficient business and operational support.



The **Geospatial Commission** is being established to pursue an ambitious national strategy for geospatial data use (i.e. digital mapping data and its applications). It will consist of a number of Commissioners and Chair/s, supported by a team of Cabinet Office public servants. The administration budget will fund the team that will carry out a range of functions within the agreed scope of the Geospatial Commission, including:

- Development and delivery of a UK geospatial strategy;
- Secretariat to the Commissioners and a new Ministerial Steering Group;
- Communications and engagement to promote cross-cutting UK geospatial interests;
- Programme function; and
- Contract management function.

**Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government**  
**Resource DEL £39.022 million**

There are a number of HR teams which are funded by departmental contributions, these include:

- The **Civil Service Organisational Development and Design Expert Partnering Service** provides expertise to deepen the Civil Service capability and capacity to develop and design inclusive, engaging and high performing working environments.
- The **Civil Service Employee Policy Expert Service** develops and maintains a consistent, modern employee policy framework and workplace offer across government to enable a highly performing, capable and engaged workforce. Through expert partnering, they provide a range of strategic consultancy services to support departments in delivering effective and efficient HR solutions.
- The **Government Recruitment Service** is the professional resourcing and talent management service for the Civil Service, creating, delivering and commissioning high quality services in order to transform resourcing and talent management in the Civil Service. **Government Recruitment Service** includes volume recruitment services, Executive Recruitment, Fast Stream graduate recruitment and Fast Track Apprentice recruitment and management of our Civil Service Jobs portal.
- The **Civil Service Learning Expert Service** ensures the supply of high quality, high impact, cost effective generic learning and development that effectively meets the business needs of the Civil Service to support the delivery of a capable and skilled workforce with strong leadership.
- The **Civil Service Workforce Adjustment Team** provides a service to improve the consistency and raise the standard of workplace adjustment provision across the Civil Service, removing barriers and enabling staff to achieve their potential through the delivery of high quality expert advice, challenge and support. For some departments, they also offer a professional case management service.

- The **Central Civil Service Human Resources (CSHR)** team continues to support the development of the current and future workforce. Based within and funded by the Cabinet Office the following teams lead on the work to develop the workforce and capability of the HR function as a whole: Civil Service Talent, Workforce Strategy and Reward, the CSHR Portfolio Management Office, HR Innovation and Technology and HR Capability and Talent.
- The **Civil Service Talent team** continues to work across the Civil Service to identify and develop future leaders, acting as a centre of expertise as well as delivering on corporate talent schemes, senior talent and resourcing including DG resourcing, and Perm Sec HR, strategy and governance. The Diversity and Inclusion team also sit within this area and are responsible for making the Civil Service the most inclusive employer in the UK, designing, delivering and embedding the Civil Service Diversity and Inclusion strategy to achieve this.
- The **Workforce Strategy and Reward teams** provide workforce advice and drive forward reward, pensions and industrial relations arrangements efficiently, transparently and collaboratively, as well as leading on CS diversity and inclusion reforms.
- The **HR Innovation and Technology team** work with departments on their Shared Services Strategy implementation plans for HR, including alignment to the Global HR Design and data standards. The team also set and share the vision for HR technology-enabled change and the impact on the Target Operating Model.
- The **CSHR Portfolio Management Office team** provide strategic oversight and assurance for the delivery, performance and associated risks of CSHR's projects and programmes to ensure the CSHR Portfolio is structured and governed appropriately to successfully deliver CSHR strategy and transition its change agenda into business as usual activity.
- The **HR Capability and Talent Team** lead on the functional HR agenda and capability and talent of the HR function throughout the Civil Service. The wider team also lead on the HR element of Shared Services.

The **Infrastructure and Projects Authority (IPA)** is the government's centre of expertise for infrastructure and major projects. It sits at the heart of government, reporting to the Cabinet Office and HM Treasury. IPA core teams include experts in infrastructure, project delivery and project finance who work with government departments and industry. The IPA supports the successful delivery of all types of infrastructure and major projects and leads the project delivery and project finance professions across government. The work of the IPA, providing functional support on and building capability for project and programme delivery to government, has and continues to focus more and more on EU Exit, as government's focus and priorities move more and more towards exiting the EU.

The **Fraud, Error, Debt and Grants (FEDG)** function works with Government departments to identify initiatives that will reduce financial loss and waste in this area. It also agrees cross-government standards for fraud, error, grant and debt activities. Across Government, several specialist programmes, mainly focused in DWP and HMRC, have realised benefits worth £803m in 2015-16.

Some of these have been led by programmes within departments, others by programmes, such as the Debt Market integrator and National Fraud Initiative that are being led out of the Cabinet Office.

**Cabinet Office Security** provides Personnel and Physical Security assurance to create a safe and secure working environment and enable Cabinet Office staff to achieve their functions and meet business objectives. It manages the risk of loss or misuse of information held by the Cabinet Office in line with legal requirements such as the General Data Protection Regulation, the guidance of the Information Commissioner and national security constraints.

**The Commercial Models Team (CMT)** assists departments and other public sector organisations to deliver better services at lower cost and devise and implement commercial models for collaborating across the public sector and between the private and public sectors. **CMT** looks after the Cabinet Office's equity interests in a number of businesses as well as the Non-executive Directors on their Boards. These entities were created from government assets and services to ensure the effective delivery of public services. They are aimed at providing transformative savings, as well as generating dividends and capital appreciation.

The **Government Commercial Organisation (GCO)** provides a specialist service around accrediting, hiring, developing and rewarding senior commercial staff who are employed by Cabinet Office but posted to central government departments across Whitehall.

**The Royal Mail Statutory Pension Scheme** main objectives for the year are: continuing to deliver a quality service to the members within the agreed budgets and timeframe and managing the transition to a new pension administrator in a seamless way for the members.

Cabinet Office acts as Scheme Manager of the **Principal Civil Service Pension Scheme (PCSPS)** on behalf of the Prime Minister. The Cabinet Office is responsible for the governance of the Civil Service pension arrangement and contracts with MyCSP Limited to provide pension administration services. The Cabinet Office charges participating employers for the pension administration costs of their current employee members. Other central costs not covered directly by these charges are met by income from a charge on employer pension contributions.

### **Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities**

#### **Resource DEL £42.780 million**

This includes Finance, HR, Knowledge and Information Management, Corporate Strategy and Technology and Digital. The depreciation budget is £26 million. **Digital and Technology Team (DAT)** currently provides the Information Technology hardware, infrastructure, Digital services, software and support to the Cabinet Office, Crown Commercial Services, HR Expert Services, Department for Exiting the EU and for the Department for Digital, Culture, Media and Sport. It works to ensure that all areas of the department are provided with high quality digital and technology services, as well as looking to providing best Value for Money.

**Government Property Agency – Executive Agency**

**Resource DEL £23.257 million**

The Government Property Agency ("GPA") is responsible for managing the Government's estate to improve the efficiency and effectiveness with which it is managed. This will include managing properties (leasehold and freehold) and charging other Government Departments rent for the space which they occupy.

**Arm's Length Bodies**

**Resource DEL £2.489 million**

The Civil Service Commission and Commissioner for Public Appointments have legal duties to monitor compliance with the Civil Service recruitment principles (under the Constitutional Reform and Governance Act 2010) and the Code of Practice for Ministerial Appointments to Public Bodies (under the Public Appointments Order in Council 2002).

## **Activities supported by Programme expenditure**

The Cabinet Office has provision for **net resource programme expenditure of £228.401 million and capital expenditure of £29.657 million**. Details of the most important programmes and what they are designed to achieve are set out below.

### **Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy**

**Resource DEL £32.261 million and Capital DEL £6.242 million**

The **Modern Electoral Registration Programme** will modernise the electoral registration system so that it is more responsive to the needs of both the public and Electoral Registration Officers, while delivering greater efficiency. The work includes:

- management of the Individual Electoral Registration Digital service, including overseeing the operational and development aspects of the website and ensuring all registration applications are returned each day to Local Authorities;
- developing and evaluating options around the means, channels and timing of improvements to the annual canvass and registration processes; and
- promoting democratic engagement to ensure that we have a democracy that works for everyone in which every voice matters.

The **National Security Secretariat** runs a number of programmes to ensure our national security. These include working with the Ministry of Defence to provide highly resilient communication services at key crisis management centres and investment in the Cabinet Office's crisis response infrastructure.

### **Support the design and implementation of HM Government's policies and the Prime Minister's priorities**

**Resource DEL £75.352 million and Capital DEL £0.600 million**

Expenditure supports policy implementation, support to the Prime Minister enabling her to deliver the Government's overall strategy and support for the continuation of the Honours and Appointments programme. The **Geospatial Commission's** programme budget will be spent on priority projects that the Commission will determine in due course as part of its programme function.

### **Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government**

**Resource DEL £76.728 million and Capital DEL £19.250 million**

Programme expenditure helps to enable the digital transformation of public services and allow for the better use of the Government estate (property).

The majority of programme money is spent on the **Government Digital Service (GDS)** which is set up to support Departments to deliver end to end services that are designed and built around user needs. This specifically includes working to:

- Create the platforms and tools that make it simple for government to build, iterate and retire services (e.g. Government as a Platform and Verify).
- Provide standards, policy, support, and guidance so that services and technology programmes (e.g. Common Technology Services) work effectively and consistently for the public and government.
- Lead the digital, data and technology function so that government has the skills and capability it needs to transform itself.
- Working in partnership with departments to assess and support the digital requirements for EU Exit programmes and to drive innovation from testing deployment of cutting edge technologies.

The **Office of Government Property (OGP)** was established in 2010 to work collaboratively across the Civil Service to drive efficiencies for the taxpayer, boost the UK economy by freeing up much-needed land and property, and provide a modern working environment for public servants. There are a number of key programme which OGP are taking forward which include:

- Developing the **Government's Estates Strategy** to reflect the Government's ambitions for further improving the efficiency and effectiveness of the Government's estate. This includes advising on estate-enabled improvements to the Public Realm in the constitutional heart of London;
- Taking forward the **Public Bodies Relocation Programme** which looks at relocating public bodies and certain Departmental activities outside of London and the South East in order to drive regional and economic growth across the UK;
- Working with the Local Government Association under the **One Public Estate Programme (OPE)** to bring public sector bodies in localities to work together to develop a radically new approach to managing their land and property. By pooling data, sharing property and releasing surplus land and property for public use, OPE is creating local economic growth, generating efficiencies and delivering more integrated and customer-focused services. It is also supporting a number of government reforms that are driving efficiencies and better ways of working across central government;
- Working with colleagues in the Ministry of Housing, Communities and Local Government (MHCLG), Homes and Communities Agency and HM Treasury to release surplus land to drive economic growth and free-up land for housing. The Government is committed to realising £5bn in receipts by 2020 and freeing-up land for at least 160,000 homes;
- Leading the wider **Government Property Profession** (approx 5,000 staff) in setting standards and controls, and recruiting, retaining and upskilling our people across government to compete with those in wider public and private sector, and learn from best practice in industry.

In its role as the government's centre of expertise for infrastructure and major projects, the **Infrastructure and Projects Authority (IPA)** has programmes covering a number of key areas across government departments and industry, including the co-ordination of cross-governmental work on transport and housing delivery; project delivery support to DExEU and Departments that are delivering EU Exit related projects and programmes; providing expert support to key government

transformation programmes and in providing better analysis and improving the quality of data provided by departments. IPA has six programme activities totalling £4.182m in 2017-18.

The Commercial Capability Programme is responsible for the transformation and development of the commercial profession within government and the commercial specialists within it. The Capability Programme has established the **Government Commercial Organisation (GCO)**, housed within the Cabinet Office, to recruit, retain, develop and grow senior commercial talent, helping to drive commercial best practice and improved commercial outcomes. The Programme's work includes expanding the scope and reach of the work to include commercial specialists in Arm's Length Bodies, Contract Managers in non-core commercial roles and Grade 7s in central Departments.

- The **Commercial Continuous Improvement team** is responsible for driving improvements across the Function through the application of the Commercial Operating Standards within each individual department. The team is also responsible for the provision of commercial assurance for government. Under controls delegated from HMT it reviews all commercial transactions over £10m and most consultancy spend.
- **Complex Transactions** provides expert commercial assistance to Departments with difficult commercial issues. CTT can be engaged at all stages of the programme lifecycle: procurement, negotiations or disputes. It works as an internal consultancy, providing staff on short to medium term assignment at a daily rate.
- **Markets and Suppliers (M&S)** primarily focuses on the 33 Strategic Suppliers to government, working on all aspects of their interactions with government. It also provides market and supplier intelligence, tracking the performance and financial health of these suppliers and runs the Supplier Partnering Programme which achieves savings through joint value improvement work with the Strategic Suppliers.

**Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities**

**Resource DEL £20.242 million and Capital DEL £1.808 million**

Corporate activities includes Technology and Digital functions; expenditure is planned to improve quality across our digital platforms and systems. The depreciation budget is £24 million.

**Government Property Agency – Executive Agency**

**Resource DEL £14.722 million and Capital DEL £1.757 million**

The Government Property Agency ("GPA") will provide professional asset management services across the government's portfolio, reducing operating costs and enabling government to take a more commercial approach to leases and property management. This is based on departments paying market-level rents for the freehold assets they own, to drive better strategic oversight and management of the estate, provide greater incentives for departments to rationalise the space they occupy and deliver efficiencies, and release land and property for productive use.

The creation of Government Hubs across the UK under the auspices of GPA will create a sustainable, modern and fit-for-purpose accommodation which enables smart working and is suitable for shared use, will save money by radically consolidating the number of office buildings held, disposing of surplus stock for more productive use, and support the attraction and retention of top talent by establishing attractive working environments in places with skills bases relevant to Departments.

### **Arm's Length Bodies**

#### **Resource DEL expenditure voted £0.226 million and income non-voted £0.130 million**

The Registrar of Consultant Lobbyists is a corporation sole that was set up following the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 ("the Act") in order to create and administer the statutory Register of consultant lobbyists. The Registrar is an independent statutory office, established to keep and publish the Register of consultant lobbyists. Fees received from Consultant Lobbyists (£0.130 million) are surrendered to HM Treasury's Consolidated Fund.

### **Consolidated Fund Standing Services**

Consolidated Fund Standing Services are charges authorised by Parliament in statute as directly payable from the Consolidated Fund. Since they do not need further authority from Parliament, they appear as non-voted budgetary provision. They include:

#### **Elections - Resource DEL non-voted £6.500 million**

The Constitution Group is responsible for providing funding to ensure the effective conduct of national elections and referendums. This comprises two main elements: the expenses incurred by Returning Officers and Counting Officers in running the polls; and the cost of delivering campaign mailings produced by candidates and designated organisations.

#### **UK Members of the European Parliament - Resource DEL non-voted £2.500 million**

This covers the salaries of standing MEPs and pensions in payments.



## Detailed changes in budgetary provision

### Changes to budgetary limits since Spending Review 2015

<b>£million</b>	<b>Resource DEL Administration</b>	<b>Resource DEL Programme</b>	<b>Capital DEL</b>	<b>Resource AME</b>	<b>Total change</b>
<b>Spending Review 2015</b>	<b>127.000</b>	<b>432.000</b>	<b>25.000</b>	<b>5.000</b>	<b>589.000</b>
Budget Exchange Deposits	-	+3.850	+2.900	-	+6.750
Spending Control changes	+4.500	+61.154	-	-	+65.654
Reserve Funding	+11.000	+33.000	-	-	+44.000
Machinery of Government transfers (incoming)	+8.813	-	-	-	+8.813
Machinery of Government transfers (out-going)	(6.813)	(337.409)	-	-	(344.222)
Budgetary cover transfers (incoming)	+1.461	+71.006	+1.757	-	+74.224
Budgetary cover transfers (out-going)	(0.100)	(2.800)	-	-	(2.900)
Switch from Programme to Administration	+38.400	(38.400)	-	-	-
Switch from Administration to Programme	(6.000)	+6.000	-	-	-
<b>Total change</b>	<b>+51.261</b>	<b>(203.599)</b>	<b>+4.657</b>	<b>-</b>	<b>(147.681)</b>
<b>Main Estimate 2018-19</b>	<b>178.261</b>	<b>228.401</b>	<b>29.657</b>	<b>5.000</b>	<b>441.319</b>
<b>% change</b>	<b>40.4%</b>	<b>(47.1)%</b>	<b>18.6%</b>	<b>-</b>	<b>(25.1)%</b>

## Changes to Resource DEL since Spending Review 2015

	Administration £million	Programme £million	Total RDEL £million
<b>Spending Review 2015</b>	<b>127.000</b>	<b>432.000</b>	<b>559.000</b>
<b>Changes:</b>			
<b><u>Budget exchange deposits</u></b>		<b>+3.850</b>	<b>+3.850</b>
Carry forward into 2018-19 underspends on Government Property Agency and Government Digital Service (see page 33)	-	+3.850	+3.850
<b><u>Spending Control</u></b>	<b>+4.500</b>	<b>+61.154</b>	<b>+65.654</b>
Funding transitioned to the Cabinet Office's baseline to cover the Modern Electoral Registration Programme	-	+24.000	+24.000
Funding to cover the Geospatial Commission	+4.500	+35.500	+40.000
Boundary Review work, Electoral integrity Project and other small programmes	-	+1.654	+1.654
<b><u>Reserve Funding</u></b>	<b>+11.000</b>	<b>+33.000</b>	<b>+44.000</b>
To fund the salaries and pensions of the UK Members of the European Parliament	-	+2.500	+2.500
To cover the potential costs of five UK Parliamentary by-elections, the cost of two Police and Crime Commissioner by-elections and the potential cost of one recall petition/by-election	-	+6.500	+6.500
To cover Depreciation	+11.000	+24.000	+35.000
<b><u>Machinery of Government Transfers - outgoing</u></b>	<b>(6.813)</b>	<b>(337.409)</b>	<b>(344.222)</b>
The transfer of Office for Civil Society to the Department for Digital, Culture, Media and Sport	(1.651)	(334.709)	(336.360)
The transfer of the European and Global Issues Secretariat to the Department for Exiting the European Union	(3.837)	-	(3.837)
Cities Policy Unit to the Ministry of Housing, Communities and Local Government (MHCLG)- actioned June 2016 – this is top up to a machinery of government change actioned in 2015-16	(0.918)	-	(0.918)
Joint Anti-Corruption Unit transfers to the Home Office following a review of functions within the National Security Secretariat	(0.407)	-	(0.407)
The transfer of the GREAT campaign to the Department for International Trade (DIT)	-	(2.700)	(2.700)
<b><u>Machinery of Government transfers - Incoming</u></b>	<b>+8.813</b>		<b>+8.813</b>
From the Office for National Statistics to cover payroll costs on Civil Service survey work	+0.051	-	+0.051
The transfer of Infrastructure UK from HM Treasury to merge with the Major Projects Authority to form a new organisation called the 'Infrastructure and Projects Authority'	+7.790	-	+7.790

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Two Units transferred from the Department for Exiting the European Union in order to establish a new Europe Unit in the Cabinet Office to coordinate Brexit-related activity within government	+0.972	-	+0.972
<b><u>Budgetary Cover Transfers – outgoing</u></b>	<b>(0.100)</b>	<b>(2.800)</b>	<b>(2.900)</b>
To the Department for Business, Energy and Industrial Strategy (BEIS) for 'Cutting Red Tape' Team to achieve efficiencies by merging with BEIS' Better Regulation Team	(0.100)	-	(0.100)
To the Department for International Trade (DIT) to cover the GREAT campaign	-	(2.000)	(2.000)
To the Department for Digital, Culture, Media and Sport (DCMS) to cover staff costs for the National Technology Advisor role	-	(0.800)	(0.800)
<b><u>Budgetary Cover Transfers – incoming</u></b>	<b>+1.461</b>	<b>+71.006</b>	<b>+72.467</b>
From the Department for Environment, Food and Rural Affairs (DEFRA) to fund the Mixed Ethnic Talent Academy programme	+0.217	-	+0.217
From the Department for Environment, Food and Rural Affairs (DEFRA) to fund Civil Service Live	+0.015	-	+0.015
From the Welsh Government to fund Civil Service Live	-	+0.015	+0.015
From HM Revenue and Customs (HMRC) to fund Civil Service Live	+0.105	-	+0.105
From the Department for Work and Pensions (DWP) to fund Civil Service Live	+0.105	-	+0.105
From the Department Business, Energy and Industrial Strategy (BEIS) to fund Civil Service Live	+0.040	-	+0.040
From the Ministry of Housing Communities and Local Government (MHCLG) to fund Civil Service Live	+0.015	-	+0.015
From the Home Office (HO) to fund Civil Service Live	+0.065	-	+0.065
From the Foreign and Commonwealth Office (FCO) to fund Civil Service Live	+0.015	-	+0.015
From the Ministry of Justice (MoJ) to fund Civil Service Live	+0.105	-	+0.105
From the Department for Transport (DfT) to fund Civil Service Live	+0.040	-	+0.040
From the Department for Education (DfE) to fund Civil Service Live	+0.015	-	+0.015
From the Ministry of Defence (MoD) to fund Civil Service Live	+0.105	-	+0.105
From the Department of Health (DoH) to fund Civil Service Live	+0.015	-	+0.015
From Ministry of Justice (MoJ) to fund Civil Service Local	+0.384	-	+0.384
From HM Revenue and Customs (HMRC) to fund Civil Service Local	+0.220	-	+0.220
From the Ministry of Defence (MoD) to fund Civil Service Local	-	+0.384	+0.384
From Ministry of Defence (MoD) in support of national security and crisis management including National Security Secretariat, Joint Intelligence Organisation and Cabinet	-	+32.500	+32.500

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Office Briefing Rooms			
From Ministry of Defence (MoD) to contribute to funding the Joint Intelligence Organisation	-	+0.107	+0.107
From the Department for International Development (DFID) to fund the Commonwealth Heads of Government meeting	-	+20.000	+20.000
From the Foreign and Commonwealth Office (FCO) to fund the Commonwealth Heads of Government meeting	-	+9.000	+9.000
From the Department for International Development (DFID) to fund Monitoring, Reporting Evaluation and Learning (MREL)	-	+5.667	+5.667
From the Department for International Development (DFID) to fund the Global Anti-corruption programme	-	+3.333	+3.333
<b>Switches</b>	<b>+32.400</b>	<b>(32.400)</b>	<b>-</b>
From Administration to Programme to cover Office of Government Property (OGP)	(6.000)	+6.000	-
From Programme to Administration to cover National Security Secretariat /Joint Intelligence Organisation	+24.000	(24.000)	-
Approved switches from Programme to Administration for efficiency programmes	+12.400	(12.400)	-
From Programme to Administration cover the National Security Secretariat	+2.000	(2.000)	-
<b>Total net change</b>	<b>51.261</b>	<b>(203.599)</b>	<b>(152.338)</b>
<b>Main Estimate 2018-19</b>	<b>178.261</b>	<b>228.401</b>	<b>406.662</b>
<i>Of which:</i>			
<b>Voted</b>	<b>178.261</b>	<b>219.531</b>	<b>397.792</b>
<b>Non-voted</b>		<b>8.870</b>	<b>8.870</b>

## Changes to Resource AME since Spending Review 2015

	Total RAME £million
<b>Spending Review 2015</b>	<b>5.000</b>
<b>Net change</b>	<b>-</b>
<b>Main Estimate 2018-19 (Voted)</b>	<b>5.000</b>

## Changes to Capital DEL since Spending Review 2015

	Total CDEL £million
<b>Spending Review 2015</b>	<b>25.000</b>
<b>Changes:</b>	
<b><u>Budget Exchange Deposits</u></b>	
Carry forward into 2018-19 ring-fenced underspends on Government Digital Service	+2.900
<b><u>Budgetary Cover Transfers</u></b>	
From the Department for International Trade (DIT) to fund the Windsor House fit out costs of the communal areas	+1.129
From Homes England a non-departmental public body within the Ministry for Housing and Communities and Local Government (MHCLG) to fund the Windsor House fit out costs of the communal areas	+0.628
<b>Net change</b>	<b>+4.657</b>
<b>Main Estimate 2018-19 (Voted)</b>	<b>29.657</b>

## Changes to Net Cash Requirement since Spending Review 2015

	Spending Review 2015 £million	Changes £million	Main Estimate 2018-19 £million
Net Resource Requirement	564.000	(152.338)	411.662
Net Capital Requirement	25.000	+4.657	29.657
Accruals to cash adjustments	(15.000)	+34.522	19.522
Removal of non-voted budget items		(8.870)	(8.870)
<b>Net Cash Requirement</b>	<b>574.000</b>	<b>(122.029)</b>	<b>451.971</b>

## Changes by Operating Segment since Spending Review 2015

	Resource SR2015	Resource Main Estimate 2018-19	Resource increase/ (decrease)	Capital SR2015	Capital Main Estimate 2018-19	Capital increase/ (decrease)
	£million	£million	£million	£million	£million	£million
A Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy	13.120	70.392	+57.272	6.242	6.242	-
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	38.645	107.934	+69.289	0.600	0.600	-
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government	114.853	115.801	+0.948	16.350	19.250	+2.900
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	53.257	62.971	+9.714	1.808	1.808	-
E Government Property Agency – Executive Agency	-	37.979	+37.979	-	1.757	+1.757
F Arm's Length Bodies	2.416	2.715	+0.299	-	-	-
G Elections (non-voted)	-	6.500	+6.500	-	-	-
H UK Members of the European Parliament (non-voted)	-	2.500	+2.500	-	-	-
I Cabinet Office CFER (non-voted)	-	(0.130)	(0.130)	-	-	-
J Cabinet Office AME	5.000	4.000	(1.000)	-	-	-
K Government Property Agency – Executive Agency – AME	-	1.000	+1.000	-	-	-
Office for Civil Society	336.709	-	(336.709)	-	-	-
<b>Total for Estimate</b>	<b>564.000</b>	<b>411.662</b>	<b>(152.338)</b>	<b>25.000</b>	<b>29.657</b>	<b>+4.657</b>
Of which:						
<b>Voted</b>	<b>564.000</b>	<b>402.792</b>	<b>(161.208)</b>	<b>25.000</b>	<b>29.657</b>	<b>+4.657</b>
<b>Non-Voted</b>	<b>-</b>	<b>8.870</b>	<b>+8.870</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Changes by Operating Segment since Spending Review 2015

**A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy**

	Variances		Emillion
	Resource DEL	Capital DEL	
	+57.272		
	Administration	Programme	
	+25.593	+31.679	
<b>Estimates 2016-17</b>			
A budgetary cover transfer from the Ministry of Defence in support of national security and crisis management including National Security Secretariat, Joint Intelligence Organisation and Cabinet Office Briefing Rooms	-	+32.500	-
Reallocation to Segment C	-	(0.582)	-
<b>Estimates 2017-18</b>			
An HM Treasury agreed switch from Programme to Administration to convert a transfer from the Ministry of Defence for National Security Secretariat and Joint Intelligence Organisation	+24.000	(24.000)	-
Funding transitioned from HM Treasury via a spending control adjustment to the Cabinet Office's baseline to cover the Modern Electoral Registration Programme	-	+24.000	-
A spending control change to cover Boundary Review work, Electoral Integrity Project and other small programmes	-	+1.654	-
A machinery of government transfer to the Home Office for Joint Anti-corruption Unit following a review of functions within the National Security Secretariat	(0.407)	-	-
A budgetary cover transfer from the Ministry of Defence to contribute to funding the Joint Intelligence Organisation	-	+0.107	-
<b>Main Estimate 2018-19</b>			
A switch from Programme to Administration to cover National Security Secretariat	+2.000	(2.000)	-

## B Support the design and implementation of HM Government's policies and the Prime Minister's priorities

	Variances		£million
	Resource DEL	Programme	Capital DEL
	<b>+69.289</b>		
	<b>Administration</b>	<b>Programme</b>	
	<b>+1.535</b>	<b>+67.754</b>	
<b>Estimates 2016-17</b>			
A budgetary cover transfer to the Department for Business, Energy and Industrial Strategy (BEIS) for the 'Cutting Red Tape' Team to achieve efficiencies by merging with BEIS' Better Regulation Team	(0.100)	-	-
A machinery of government transfer of the European and Global Issues Secretariat to the Department for Exiting the European Union (DEXEU)	(3.837)	-	-
A machinery of government transfer of the GREAT Campaign to the Department for International Trade	-	(2.700)	-
Reallocation to Segment C	-	(1.046)	-
<b>Estimate 2017-18</b>			
Spending control funding to cover the Geospatial Commission	+4.500	+35.500	-
A Machinery of Government transfer of two units from the Department for Exiting the European Union (DEXEU) in order to establish a new Europe Unit	+0.972	-	-
<b>Main Estimate 2018-19</b>			
A budgetary cover transfer from the Department for International Development (DFID) to fund the Commonwealth Heads of Government meeting	-	+20.000	-
A budgetary cover transfer from the Foreign and Commonwealth Office to fund the Commonwealth Heads of Government meeting	-	+9.000	-
A budgetary cover transfer from the Department for International Development (DFID) to fund Monitoring, Reporting Evaluation and Learning (MREL)	-	+5.667	-
A budgetary cover transfer from the Department for International Development (DFID) to fund the Global Anti-corruption programme	-	+3.333	-
A budgetary cover transfer to the Department for International Trade (DIT) for the GREAT campaign	-	(2.000)	-



**C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government**

	Resource DEL		Emillion Variances Capital
	+0.948		+2.900
	Administration	Programme	
	+15.032	(14.084)	
<b>Estimates 2016-17</b>			
A switch from Programme to Administration to cover Office of Government Property (OGP)	(6.000)	+6.000	-
A machinery of government transfer from HM Treasury to merge with the Major Projects Authority to form a new organisation called the 'Infrastructure and Projects Authority'	+7.120	-	-
A budgetary cover transfer from the Department for Environment, Food and Rural Affairs to fund the Mixed Ethnic Talent Academy programme	+0.217	-	-
A budgetary cover transfer to the Department for Digital, Culture, Media and Sport to cover staff costs for the National Technology Advisor role	-	(0.800)	-
A machinery of government transfer from the Office for National Statistics to fund the payroll costs on Civil Service survey work	+0.051	-	-
<b>Estimate 2017-18</b>			
Budget exchange deposits carried forward into 2018-19 underspends on Government Property Agency and Government Digital Service (see page 33)	-	+3.850	+2.900
Switch from Programme to Administration approved by HM Treasury for efficiency programmes	+12.400	(12.400)	-
<b>Main Estimate 2018-19</b>			
A budgetary cover transfer from the Department for Environment, Food and Rural Affairs to fund Civil Service Live	+0.015	-	-
A budgetary cover transfer from the Welsh Government to fund Civil Service Live	-	+0.015	-
A budgetary cover transfer from HM Revenue and Customs to fund Civil Service Live	+0.105	-	-
A budgetary cover transfer from the Department for Work and Pensions to fund Civil Service Live	+0.105	-	-
A budgetary cover transfer from the Department Business, Energy and Industrial Strategy to fund Civil Service Live	+0.040	-	-
A budgetary cover transfer from the Ministry of Housing Communities and Local Government to fund Civil Service Live	+0.015	-	-
A budgetary cover transfer from the Home Office to cover Civil Service Live	+0.065	-	-
A budgetary cover transfer from the Foreign and Commonwealth Office to fund Civil Service Live	+0.015	-	-
A budgetary cover transfer from the Ministry of Justice to fund Civil Service Live	+0.105	-	-
A budgetary cover transfer from the Department for Transport to fund Civil Service Live	+0.040	-	-

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A budgetary cover transfer from the Department for Education to fund Civil Service Live	+0.015	-	-
A budgetary cover transfer from the Ministry of Defence to fund Civil Service Live	+0.105	-	-
A budgetary cover transfer from the Department of Health to fund Civil Service Live	+0.015	-	-
A budgetary cover transfer from Ministry of Justice to fund Civil Service Local	+0.384	-	-
A budgetary cover transfer from HM Revenue and Customs to fund Civil Service Local	+0.220	-	-
A budgetary cover transfer from the Ministry of Defence to fund Civil Service Local	-	+0.384	-
Reallocation to Segment E: Government Property Agency	-	(14.722)	-
Reallocation from Building a stronger Civil Society	-	2.000	-
Reallocation from Segment A	-	0.582	-
Reallocation from Segment B	-	1.046	-
Reallocation to Segment D	-	(0.039)	-

**Civil Service Local** brings together departments and agencies within each locality, to deliver actions and opportunities that bring transformation of the Civil Service to life and encourage more of us to be part of it. It's a catalyst for cross departmental engagement, particularly beyond Whitehall. This is achieved in a number of ways which include:

- Developing local connectivity between departments and other public sector bodies. Encouraging greater effectiveness and efficiency through sharing resources, expertise and developing strong local networks.
- Seeking to harness the voluntary power of the Civil Service to help some of the most vulnerable citizens in our local communities.

**D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities**

	Variances		Emillion
	Resource DEL		Capital DEL
	+9.714		
	Administration	Programme	
	(14.342)	+24.056	
<b>Estimates 2016-17</b>			
A machinery of government transfer of the Cities Policy Unit to the Ministry of Housing, Communities and Local Government (MHCLG) - actioned June 2016 – this is top up to a machinery of government change actioned in 2015-16	(0.918)		
A machinery of government transfer to the Department for Digital, Culture, Media and Sport (DCMS) to fund overheads for Office for Civil Society	(1.651)		
A machinery of government transfer from HM Treasury to fund Infrastructure and Projects Authority overheads costs	+0.670		
Reallocation from Segment C	-	0.039	
<b>Main Estimate 2018-19</b>			
A claim on the Reserve to cover Depreciation	+11.000	+24.000	

Reallocation to Segment F: ALBs	(0.186)	+0.017	-
Reallocation to Segment E: Government Property Agency	(23.257)	-	-

### E Government Property Agency – Executive Agency

	Variances		£million
	Resource DEL	Capital DEL	
	+37.979	+1.757	
	Administration	Programme	
	+23.257	+14.722	
<b>Main Estimate 2018-19</b>			
Reallocation from Segment C: Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	+14.722	-
Reallocation from Segment D: Ensuring the effective running of the department and contribute to the government's cross-cutting priorities	+23.257	-	-
A budgetary cover transfer from the Department for International Trade (DIT) to fund the Windsor House fit out costs of the communal areas	-	-	+1.129
A budgetary cover transfer from Homes England a non-departmental public body within the Ministry for Housing and Communities and Local Government (MHCLG) to fund the Windsor House fit out costs of the communal areas	-	-	+0.628

### F Arm's Length Bodies (NET)

	Variances		£million
	Resource DEL	Capital DEL	
	+0.299	-	
	Administration	Programme	
Reallocations from/to Segment D to bring budgets in line with the organisation's priorities	0.186	(0.017)	-
Reallocation from Segment I	-	+0.130	-

### G Elections

	Variances		£million
	Resource DEL	Capital DEL	
	+6.500	-	
	Administration	Programme	
<b>Main Estimate 2017-18</b>			
Reserve funding to cover anticipated five Parliamentary and two Police and Crime Commissioner by-elections and a Recall Petition	-	+6.500	-

## H UK Members of the European Parliament

	Variances		£million
	Resource DEL	Capital DEL	
	+2.500	-	
	Administration	Programme	
<b>Main Estimate 2017-18</b>			
Reserve funding to cover the salaries and pensions of the UK Members of the European Parliament	-	+2.500	-

## I Cabinet Office CFER

	Variances		£million
	Resource DEL	Capital DEL	
	(0.130)	-	
	Administration	Programme	
<b>Main Estimate 2017-18</b>			
A reallocation to Segment F: fees from Consultant Lobbyists	-	(0.130)	-

## Building a stronger Civil Society

	Variances		£million
	Resource DEL	Capital DEL	
	(336.709)	-	
	Administration	Programme	
<b>Estimates 2016-17</b>			
A machinery of government transfer of Office for Civil Society to the Department for Digital, Culture, Media and Sport	-	(334.709)	-
Reallocation to Segment C	-	(2.000)	-

## Changes by Operating Segment since Supplementary Estimate 2017-18

	Resource Supplementary Estimate 2017-18 £million	Resource Main Estimate 2018-19 £million	Resource Increase/ (decrease) £million	Capital Supplementar y Estimate 2017-18 £million	Capital Main Estimate 2018-19 £million	Capital Increase/ (decrease) £million
A Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy	74.518	70.392	(4.126)	26.105	6.242	(19.863)
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	59.206	107.934	+48.728	1.738	0.600	(1.138)
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government	179.481	115.750	(63.731)	85.310	19.250	(66.060)
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	237.956	63.022	(174.934)	10.194	1.808	(8.386)
E Government Property Agency - Executive Agency	-	37.979	+37.979	-	1.757	+1.757
F Arm's Length Bodies	2.849	2.715	(0.134)	-	-	-
G Elections (non-voted)	123.175	6.500	(116.675)	-	-	-
H UK Members of the European Parliament (non-voted)	2.750	2.500	(0.250)	-	-	-
I Cabinet Office CFER (non-voted)	(0.123)	(0.130)	(0.007)	-	-	-
J Cabinet Office AME	22.700	4.000	(18.700)	-	-	-
K Government Property Agency - Executive Agency - AME	-	1.000	+1.000	-	-	-
<b>Total for Estimate</b>	<b>702.512</b>	<b>411.662</b>	<b>(290.850)</b>	<b>123.347</b>	<b>29.657</b>	<b>(93.690)</b>
<i>Of which:</i>						
<b>Voted</b>	<b>576.710</b>	<b>402.792</b>	<b>(173.918)</b>	<b>123.347</b>	<b>29.657</b>	<b>(93.690)</b>
<b>Non-Voted</b>	<b>125.802</b>	<b>8.870</b>	<b>(116.932)</b>	-	-	-

**Differences in provision of 10% or more from Supplementary Estimate 2017-18**

**A Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy**

Capital DEL

In 2017-18 Estimate funding was set aside to develop a cross-government secure IT system.

**B Support the design and implementation of HM Government's policies and the Prime Minister's priorities**

Resource DEL

Autumn Budget 2017 provided funding in 2018-19 for a new Geospatial Commission that will pursue a cross-UK strategy for geospatial data use (£40 million).

**C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government**

Resource DEL

In 2017-18 a budgetary cover transfer was provided to fund Verify identification programme (£19 million). In 2018-19 further funding is expected at Supplementary Estimate.

Capital DEL

In 2017-18 Estimate funding was set aside for the fit out costs at 10, South Colonnade, London E14, which is the first project in the government Hubs programme. This will enable over 6,000 employees to move from their existing accommodation into an office environment that supports modern working practices and enables government to exit expensive leasehold properties in central London. This was funded by a switch from Resource DEL and from budgetary cover transfers from other government departments. Each department will be responsible for providing the funding for their own floor but the Cabinet Office will hold the contract for the works with the fit out contractor and will recognise the assets on its balance sheet.

**D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities**

Resource DEL

In 2017-18 Cabinet Office provided a resource grant of £150 million to underwrite the Official Receiver, appointed as Liquidator of Carillion Plc and certain other companies in its group, to provide liquidity and support his role in seeking to maintain continuity of public services.

### **E Government Property Agency – Executive Agency**

#### **Resource DEL**

The costs of the Government Property Agency (£169.390 million) are funded by invoiced income to other government client departments (£131.411 million) and a reallocation of Cabinet Office existing estates budget (£23.257 million) and programme budget to cover the Hubs programme and Agency overheads (£14.722 million).

#### **Capital DEL**

Budgetary cover transfers from other departments of £1.757 million fund the fit out costs at Windsor House, Victoria Street, London.

### **F Elections**

In 2017-18 £119.675 million was provided for the costs of the UK General Election 2017 in England and Wales and £2.5 million in anticipation of a single Police and Crime Commissioner by-election and £1 million for four Parliamentary by-elections.

In 2018-19 £6.5 million is provided from the Reserve for anticipated by-elections: two Police and Crime Commissioner by-elections (£5 million), five parliamentary by-elections (£1.25 million) and a Recall Petition (£0.25 million).

### **J Cabinet Office AME**

In 2017-18, £17.7 million was set aside to cover new provisions for dilapidations for new leasehold properties at 10 Whitechapel and 10 South Colonnade.

### **K Government Property Agency – Executive Agency – AME**

In 2018-19 £1 million has been set aside to cover any loss on the revaluation of investment properties.

## Supplementary Information

### Budgetary limits

The tables compare current year plans to previous three years' outturn and future years' plans covered by Spending Review 2015. Outturn and savings are as reported in the Annual Report and Accounts without retrospective adjustment for machinery of government changes.

#### Resource DEL Total

Year	Voted £m	Non-Voted £m	Total Plans £m	Outturn £m	Savings £m	Savings %
2019-20	301.1	-	301.1	-	-	-
<b>2018-19</b>	<b>397.8</b>	<b>8.9</b>	<b>406.7</b>	-	-	-
2017-18	554.0	125.8	679.8	-	-	-
2016-17	424.8	61.7	486.5	451.2	35.3	7.3
2015-16	501.3	109.0	610.3	576.4	33.9	5.6

*Non-voted expenditure covers elections in England and Wales, salary and pensions of UK Members of the European Parliament and fees from Consultant Lobbyists*

#### Resource DEL Administration

Year	Voted £m	Non-Voted £m	Total Plans £m	Outturn £m	Savings £m	Savings %
2019-20	166.8	-	166.8	-	-	-
<b>2018-19</b>	<b>178.3</b>	-	<b>178.3</b>	-	-	-
2017-18	193.3	-	193.3	-	-	-
2016-17	207.4	-	207.4	195.9	11.5	5.5
2015-16	166.3	-	166.3	148.6	17.7	10.6

#### Resource AME

Year	Voted £m	Non-Voted £m	Total Plans £m	Outturn £m	Savings £m	Savings %
2019-20	5.0	-	5.0	-	-	-
<b>2018-19</b>	<b>5.0</b>	-	<b>5.0</b>	-	-	-
2017-18	22.7	-	22.7	-	-	-
2016-17	5.0	-	5.0	(4.8)	9.8	196.0
2015-16	10.0	-	10.0	2.4	7.6	76.0

#### Capital DEL

Year	Voted £m	Non-Voted £m	Total Plans £m	Outturn £m	Savings £m	Savings %
2020-21	5.0	-	5.0	-	-	-
2019-20	15.0	-	15.0	-	-	-
<b>2018-19</b>	<b>29.7</b>	-	<b>29.7</b>	-	-	-
2017-18	123.3	-	123.3	-	-	-
2016-17	55.2	-	55.2	47.6	7.6	13.8
2015-16	(23.1)	-	(23.1)	(30.5)	7.4	32.0

*2015-16 plans and outturn included income from the sale of Admiralty Arch (£64.3 million)*



## Budget exchange deposits

Budget Exchange is a mechanism that allows departments to carry forward a forecast DEL underspend from one year to the next.

Total forecast savings eligible for budget exchange are capped at 2% voted Resource DEL excluding some ring-fenced spend and at 4% Capital DEL and then reduced by the deposits brought forward from prior year.

The Department surrendered the following budget in 2017-18 in return for receiving a corresponding increase in budget in 2018-19.

### Resource DEL

	Resource DEL £million
<b>Budget exchange brought forward from 2017-18</b>	<b>3.850</b>

In 2017-18, Government Property Agency and Government Digital Service surrendered underspends of £3.850 million in Resource DEL in return for the Cabinet Office receiving a corresponding increase in 2018-19. The deposit will fund various programmes.

### Capital DEL

	Capital DEL £million
<b>Budget exchange brought forward from 2017-18</b>	<b>2.900</b>

In 2017-18, the Government Digital Service surrendered underspends of £2.900 million in Capital DEL in return for Cabinet Office receiving a corresponding increase in 2018-19. The deposit will fund various programmes.

## **Consolidated fund extra receipts**

Registration fees from consultant lobbyists are classified as 'Consolidated Fund Extra Receipts' which are surrenderable to the Consolidated Fund. Fees are forecast at £0.130 million for 2018-19.

The Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 at Part 1, section 22 'Charges' stipulates that the Registrar may impose charges for or in connection with the making, updating and maintenance of entries in the register and the Registrar must pay into the Consolidated Fund any sums received in respect of charges under the section. Although cash receipts are surrendered to the Consolidated Fund, HM Treasury has approved a 'netting-off' arrangement that enables the body to spend the funding generated through charges

## **Provisions**

There are no new provisions and therefore no increase in Resource AME budget at Main Estimate 2018-19. Existing provisions are as follows:

### **Specific property dilapidations**

A specific dilapidation provision is made where the Department is required to bring a property into a good state of repair at the end of a lease. A provision is made for the estimated costs of these repairs based on a rate per square foot, which is updated each year on advice from a facilities management company. A provision is written back when no longer required.

Provisions relating to Grosvenor House, 10 Great George Street, 35 Great Smith Street, Rosebery Court and Hercules House stood at £4.204 million at 31 March 2017. The expiry dates of the leases extend until 2024-25 with break clause options in 2019-20.

During 2017-18 the Department entered into leases for properties at 10 White Chapel and 10 South Colonnade, Canary Wharf, London which resulted in provisions for dilapidations of £1.710 million and £15.990 million respectively.

### **Early departures**

The core department meets the additional costs of benefits beyond the normal Principal Civil Service Pension Scheme (PCSPS) benefits in respect of employees who retire early by paying the required amounts annually to the PCSPS over the period between early departure and normal retirement date. The Department provides for early departure costs when the early retirement programme becomes binding on the Department. Payments are made monthly and it is anticipated that all payments will have been made against the provision by 2020-21. At 31 March 2017 the audited provision stood at £0.478 million.

### **Doubtful debts**

The Department makes provision for doubtful debtors. At 31 March 2017 the audited provision stood at £1.408 million.

## **Contingent liabilities**

There are no new contingent liabilities at Main Estimate 2018-19. The Cabinet Office has provided the following indemnities whose amounts are unquantifiable, since the likelihood of a transfer of economic benefit in settlement is remote.

### **Indemnity for the Official Receiver**

The Government has indemnified the Official Receiver, appointed as Liquidator of Carillion Plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by Government giving not less than 14 day's notice.

### **Indemnity for Returning Officers at the European Parliamentary elections, May 2014**

The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary general election held on 22 May 2014 and any subsequent by-elections before the next general election due in 2019.

### **Indemnity for Returning Officers at the UK Parliamentary elections, May 2015**

The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is before the next scheduled general election in May 2022. This covers the extraordinary general election held on 8 June 2017 and by-elections up to April 2022.

### **Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016**

The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections in May 2020.

### **Indemnity for Petition Officers**

The Cabinet Office has provided an indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020.

## **Accounting Officers**

Two new Accounting Officers have been appointed:

William Priest, Director, Geospatial Commission, has been appointed as an Additional Accounting Officer.

Michael Parsons, Director General, Government Property and Chief Executive, Government Property Agency, as Executive Agency Accounting Officer.

## Principal Accounting Officer Approval

The Cabinet Office Estimates Memorandum has been prepared according to the requirements set out in the guidance manual on Supply Estimates provided by Treasury which reflects the views of the House of Commons Scrutiny Unit.

The information in this Estimates Memorandum has been approved by myself as Principal Accounting Officer.



John Manzoni

Chief Executive of the Civil Service and Cabinet Office Permanent Secretary

12 April 2018

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# Cabinet Office

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## Introduction

The Cabinet Office is the centre of Government. Its purpose is:

- to maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy;
- to support the design and implementation of HM Government's policies and the Prime Minister's priorities; and
- to ensure the delivery of the finest public services by attracting and developing the best civil servants and improving the efficiency of Government.

# Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	397,792,000	8,870,000	406,662,000
Capital	29,657,000	-	29,657,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	402,792,000	8,870,000	411,662,000
Capital	29,657,000	-	29,657,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>451,971,000</b>		

Amounts required in the year ending 31 March 2019 for expenditure by Cabinet Office on:

## Departmental Expenditure Limit:

### Expenditure arising from:

Administration and operation of the department in connection with the following functions:

Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy; support the design and implementation of HM Government's policies and the Prime Minister's priorities; ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government; and ensuring the effective running of the department and contribute to the Government's cross-cutting priorities.

Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme.

Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payment of property-related fees and expenditure.

Net expenditure by arm's length bodies and corporation sole.

Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives; supporting not-for-profit bodies associated with the public service; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments, apprenticeship training for staff and services to facilitate termination assistance and exit of the site at Sunningdale Park.

Expenditure on non-current assets, depreciation, notional audit fee, doubtful debts, bad debt write offs and associated non-cash items in DEL.

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## Part I (continued)

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### Income arising from:

Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, refunds, cost recoveries, training courses, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan receipts, receipts from staff, repayment of grants and subsidies, income from services provided to other government departments, notional grant income relating to apprenticeship training for staff and income from services to facilitate termination assistance and exit of the site at Sunningdale Park, Government Property Agency fees, charges and other income, deposits forfeited by candidates in an election, registration fee income from consultant lobbyists, repayment of loan principal and related interest, sale or use of rights and assets, capital grant income, capital grant in kind income on receipt of donated assets, and income on disposal of donated assets.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts, revaluation of assets and depreciation on donated assets and associated non-cash items in AME.

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

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	397,792,000	206,099,000	<b>191,693,000</b>
Capital	29,657,000	43,655,000	<b>-13,998,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	2,250,000	<b>2,750,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>451,971,000</b>	<b>267,536,000</b>	<b>184,435,000</b>

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## Part II: Subhead detail

£'000

2018-19 Plans									2017-18 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
612,713	-434,452	178,261	248,326	-28,795	219,531	31,726	-2,069	29,657	554,010	123,347
<i>Of which:</i>										
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy										
38,244	-113	38,131	41,386	-9,125	32,261	6,242	-	6,242	74,518	26,105
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities										
42,250	-9,668	32,582	77,248	-1,896	75,352	600	-	600	59,206	1,738
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government										
329,900	-290,878	39,022	87,020	-10,292	76,728	19,250	-	19,250	179,481	85,310
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities										
47,244	-4,464	42,780	25,642	-5,400	20,242	1,808	-	1,808	237,956	10,194
E Government Property Agency - Executive Agency										
152,586	-129,329	23,257	16,804	-2,082	14,722	3,826	-2,069	1,757	-	-
F Arm's Length Bodies (net)										
2,489	-	2,489	226	-	226	-	-	-	2,849	-
<b>Non-voted expenditure</b>										
-	-	-	8,870	-	8,870	-	-	-	125,802	-
<i>Of which:</i>										
G Elections										
-	-	-	6,500	-	6,500	-	-	-	123,175	-
H UK Members of the European Parliament										
-	-	-	2,500	-	2,500	-	-	-	2,750	-
I Cabinet Office CFER										
-	-	-	-130	-	-130	-	-	-	-123	-
<b>Total Spending in DEL</b>										
612,713	-434,452	178,261	257,196	-28,795	228,401	31,726	-2,069	29,657	679,812	123,347



## Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,000	-	5,000	-	-	-	22,700	-
<i>Of which:</i>										
J Cabinet Office AME										
-	-	-	4,000	-	4,000	-	-	-	22,700	-
K Government Property Agency - Executive Agency - AME										
-	-	-	1,000	-	1,000	-	-	-	-	-
<b>Total Spending in AME</b>										
-	-	-	5,000	-	5,000	-	-	-	22,700	-
<b>Total for Estimate</b>										
612,713	-434,452	178,261	262,196	-28,795	233,401	31,726	-2,069	29,657	702,512	123,347
<i>Of which:</i>										
<b>Voted Expenditure</b>										
612,713	-434,452	178,261	253,326	-28,795	224,531	31,726	-2,069	29,657	576,710	123,347
<b>Non Voted Expenditure</b>										
-	-	-	8,870	-130	8,870	-	-	-	125,802	-

## Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
<b>Net Resource Requirement</b>	<b>411,662</b>	<b>702,512</b>	<b>445,101</b>
<b>Net Capital Requirement</b>	<b>29,657</b>	<b>123,347</b>	<b>47,569</b>
<b>Accruals to cash adjustments</b>	<b>19,522</b>	<b>-13,491</b>	<b>-27,918</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,715	-2,849	-1,947
Add cash grant-in-aid	2,715	2,849	2,438
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-55,000	-42,412	-21,983
New provisions and adjustments to previous provisions	-	-17,142	128
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-478	-450	-3,515
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-11,946
Increase (-) / Decrease (+) in creditors	75,000	45,000	4,423
Use of provisions	-	1,513	4,484
<b>Removal of non-voted budget items</b>	<b>-8,870</b>	<b>-125,802</b>	<b>-49,723</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-9,000	-125,925	-49,851
Other adjustments	130	123	128
<b>Net Cash Requirement</b>	<b>451,971</b>	<b>686,566</b>	<b>415,029</b>

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	612,713	466,766	300,706
<i>Less:</i>			
Administration DEL Income	-434,452	-274,955	-110,524
<b>Net Administration Costs</b>	<b>178,261</b>	<b>191,811</b>	<b>190,182</b>
Gross Programme Costs	259,696	581,194	264,111
<i>Less:</i>			
Programme DEL Income	-30,864	-82,369	-13,139
Programme AME Income	-	-	-
Non-budget income	-	-727	-
<b>Net Programme Costs</b>	<b>228,832</b>	<b>498,098</b>	<b>251,018</b>
<b>Total Net Operating Costs</b>	<b>407,093</b>	<b>689,909</b>	<b>441,202</b>
<i>Of which:</i>			
Resource DEL	404,162	675,549	443,258
Capital DEL	-2,069	-9,126	-1,625
Resource AME	5,000	24,213	-302
Capital AME	-	-	-
Non-budget	-	-727	-129
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	2,069	9,126	1,625
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	727	129
Other adjustments	2,500	2,750	2,145
<b>Total Resource Budget</b>	<b>411,662</b>	<b>702,512</b>	<b>445,101</b>
<i>Of which:</i>			
Resource DEL	406,662	679,812	449,887
Resource AME	5,000	22,700	-4,786
<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	130	123	128
Other adjustments	-130	-123	-128
<b>Total Resource (Estimate)</b>	<b>411,662</b>	<b>702,512</b>	<b>445,101</b>

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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
<b>Voted Resource DEL</b>	<b>-463,247</b>	<b>-348,198</b>	<b>-122,038</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-288,050	-263,356	-102,164
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-1,684	-949
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-9,008	-10,827	-5,734
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-278,078	-232,173	-25,425
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	-964	-18,672	-70,056
Interest and Dividends	-12,800	-7,939	-1,720
<i>Of which:</i>			
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-12,800	-7,939	-1,720
Other Income	-133,602	-3,660	-6,640
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-113	-	-472
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-660	-160	-763
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-2,448
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	-3,500	-3,500	-2,957
E Government Property Agency - Executive Agency	-129,329	-	-
Total Administration	-434,452	-274,955	-110,524
Programme			
EU Grants Received	-1,896	-1,896	-
<i>Of which:</i>			
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-1,896	-1,896	-
Sales of Goods and Services	-21,499	-69,157	-9,268
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-9,125	-6,616	-486
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	1,767	-887
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-10,292	-64,003	-5,681
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-305	-2,214
E Government Property Agency - Executive Agency	-2,082	-	-

## Part III: Note B - Analysis of Departmental Income *(continued)*

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Interest and Dividends	-5,400	-2,000	-2,000
<i>Of which:</i>			
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	-5,400	-2,000	-2,000
Other Grants	-	-	-70
<i>Of which:</i>			
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-70
Other Income	-	-190	-176
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-	-2
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-190	-174
Total Programme	-28,795	-73,243	-11,514
<b>Total Voted Resource Income</b>	<b>-463,247</b>	<b>-348,198</b>	<b>-122,038</b>
<b>Voted Capital DEL</b>	<b>-2,069</b>	<b>-9,126</b>	<b>-1,625</b>
<i>Of which:</i>			
Programme			
Other Grants	-2,069	-9,126	-1,625
<i>Of which:</i>			
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-9,126	-1,625
E Government Property Agency - Executive Agency	-2,069	-	-
Total Programme	-2,069	-9,126	-1,625
<b>Total Voted Capital Income</b>	<b>-2,069</b>	<b>-9,126</b>	<b>-1,625</b>

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

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

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-130	-130	-123	-123	-128	-126
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-727	-727	-129	-48
<b>Total</b>	<b>-130</b>	<b>-130</b>	<b>-850</b>	<b>-850</b>	<b>-257</b>	<b>-174</b>

#### Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Registration fees from Consultant Lobbyists	-130	-130	-123	-123	-128	-126
<b>Non-Budget</b>						
Forfeited deposits in respect of Elections in England and Wales	-	-	-727	-727	-129	-48
<b>Total</b>	<b>-130</b>	<b>-130</b>	<b>-850</b>	<b>-850</b>	<b>-257</b>	<b>-174</b>

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## 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>	John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary
<b>Additional Accounting Officers:</b>	
William Priest	Director, Geospatial Commission
<b>Executive Agency Accounting Officers:</b>	
Malcolm Harrison	Chief Executive, Crown Commercial Service
Michael Parsons	Director General, Government Property and Chief Executive, Government Property 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:

Alison J White	Registrar of Consultant Lobbyists
Peter J Lawrence, OBE	Chief Executive, Civil Service Commission

John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary 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 (FRM), 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.

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**Part III: Note E - Arm's Length Bodies (ALBs)****£'000**

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
DEL - F1	Civil Service Commission	2,489	-	2,489
DEL - F4	Registrar of Consultant Lobbyists	226	-	226
<b>Total</b>		<b>2,715</b>	<b>-</b>	<b>2,715</b>

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Civil Service Commission includes one advisory Non-Departmental Public Body, Advisory Committee on Business Appointments, and the Officer of the Commissioner for Public Appointments.



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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
<p><b>Indemnity for Returning Officers at the European Parliamentary elections, May 2014</b></p> <p>For the purposes of European Parliamentary elections, Regional Returning Officers and Local Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary general election held on 22 May 2014 and any subsequent by-elections before the next general election due in 2019. This indemnity is to cover the costs of any claims against them which are not covered under the existing insurance policies which Regional and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to the employees.</p>	Unquantifiable
<p><b>Indemnity for Returning Officers at the UK Parliamentary elections, May 2015</b></p> <p>For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs.</p> <p>The Cabinet Office provided an indemnity to Returning Officers for the UK Parliamentary general election held on 7 May 2015. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold.</p> <p>The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is before the next scheduled general election in May 2022. This will cover the extraordinary general election held on 8 June 2017 and by-elections up to April 2022.</p>	Unquantifiable
<p><b>Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016</b></p> <p>For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 5 May 2016. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections in May 2020.</p>	Unquantifiable

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

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Nature of liability	£'000
<b>Indemnity for Petition Officers</b>	Unquantifiable
<p>The Cabinet Office has provided an indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020. For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall legislation has only recently been created. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary election held on 7 May 2015, as well as other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p>	
<b>Indemnity for the Official Receiver</b>	Unquantifiable
<p>The Government has indemnified the Official Receiver, appointed as Liquidator of Carillion Plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by Government giving not less than 14 day's notice.</p>	