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# Department of Health

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## Introduction

### RfR 1:

1. About 94 per cent of central government expenditure on health and personal social services (HPSS) in England is in RfR1: the balance of voted expenditure, including the the Department's costs of administering expenditure is borne on RfR2 and RfR3. Corresponding expenditure in Scotland is shown in Scotland's Supply Estimates 2005-06; and in Wales will be shown as part of the budget for the National Assembly for Wales and in Northern Ireland is published in separate Estimates.

2. Section A covers expenditure on the hospital, community health, personal medical and dental discretionary family health and related services and services provided to or on behalf of the Scottish Executive, the National Assembly for Wales, and Northern Ireland. It is mainly made up of current and capital expenditure of strategic health authorities and primary care trusts from unified budgets which cover hospital and community health services, prescribing costs and all general medical services. Primary care trusts commission the health services needed for their populations from the unified budgets. Section A also covers central expenditure to and on behalf of the NHS including certain national bodies (e.g. special health authorities including the Prescription Pricing Authority, the Dental Practice Board and NHS Pensions Agency), services (e.g purchase of vaccines) and of service specific levies for education and training and research and development.

3. Sections B to E cover expenditure on the non-discretionary family health services provided under Part II of the NHS Act 1977. These comprise expenditure on general dental services, general ophthalmic services and most fees and allowances for dispensing and other pharmaceutical services.

4. Section F covers strategic health authority and primary care trusts grants to local authorities.

5. Section G provides finance for hospital building under the credit guarantee finance pilot project.

6. Sections H and I cover the part of the primary care trust expenditure which relates to NHS trusts' depreciation on capital assets, changes to provisions following the amendment of the discount rate, grant in aid financing of non-departmental public bodies (NDPBs) (e.g. National Blood Authority and Commission for Healthcare Audit and Inspection) and NHS foundation trusts, provision for issues of new public dividend capital (PDC) to and repayments of PDC and payment of dividends on PDC by NHS trusts and NHS foundation trusts, loans to and repayment of loan principal and payment of interest by NHS foundation trusts and an appropriate element of NHS contributions paid by employers and employees.

### RfR 2:

7. Sections A to C covers the gross administration costs of the central department, expenditure on the NHS Purchasing and Supply Authority and associated capital expenditure on the acquisition of buildings, furniture, computer and telecommunications equipment and the acquisition or creation of other tangible and intangible fixed assets and repayment of loans and dividends on PDC by the NHS Estates Agency.

8. Section D covers the Medicines and Healthcare Products Regulatory Agency loans, repayment of loans, subsidies and dividends on PDC.

9. Section E covers central health and miscellaneous services (CHMS) including work on regulatory and protection services and health promotion; and certain other services such as grants to voluntary organisations, research and development, communication services and payments to international organisations.

## Introduction (*continued*)

10. Section F covers non-discretionary European Economic Area medical costs and welfare food expenditure.
11. Section G covers other personal social services related payments (other than grants to local authorities and grant funding for certain NDPBs) for training organisations and certain voluntary organisations, expenditure by the Care Standards Tribunal, expenditure on social work training development projects and payments for joint Social Services Inspectorate and Audit Commission reviews of social services departments.
12. Sections H to S cover certain grants to local authorities including social services workforce development and training, services for people with HIV infection and AIDS, services for people with mental illness, support for carers, the placing of charges on homes, rewarding performance, improving information management, expanding the capacity and range of community based social care and to enable authorities to meet the care cost of clients previously supported by the Department for Work and Pensions. Advances to local authorities for personal social services specific and special grants are charged to the account at the time of issue as final grant expenditure is not known until local authorities' accounts are audited after the end of the financial year, any necessary adjustments may be made in subsequent advances.
13. Section T covers payment of grant in aid funding of NDPBs including the National Biological Standards Board, Human Fertilisation and Embryology Authority, the Commission for Social Care Inspection, the Health Protection Agency and the Health Development Agency.

### **RfR 3:**

14. Section A covers grant in aid funding to the Office of the Independent Regulator for NHS foundation trusts.
15. Symbols are explained in the Introduction to this booklet.

## Part I

|   | £                     |
|---|-----------------------|
| <b>RfR 1: Securing health care for those who need it</b>  | <b>57,771,617,000</b> |
| <b>RfR 2: Securing social care and child protection for those who need it and, at national level, protecting, promoting and improving the nation's health</b> | <b>3,542,076,000</b>  |
| <b>RfR 3: Office of the Independent Regulator for NHS Foundation Trusts</b>   | <b>10,000,000</b>     |
| <b>Total net resource requirement</b>   | <b>61,323,693,000</b> |
| <b>Net cash requirement</b>   | <b>59,575,150,000</b> |

Amounts required in the year ending 31 March 2006 for expenditure by the Department of Health on:

### **RfR 1: Securing health care for those who need it**

Strategic health authorities and primary care trusts under their unified budgets, family health services (including general medical, general ophthalmic, general dental and pharmaceutical services); public dividend capital (PDC) to NHS trusts and NHS foundation trusts, loans to NHS foundation trusts, education, training, research and development; centrally managed expenditure to and on behalf of the NHS; forming, investing in or providing loans or guarantees to companies that will provide facilities or services to the NHS, to provide hospital financing for credit guarantee finance pilot projects, payments to local authorities for use in local area agreements, services provided to or on behalf of the Scottish Executive, National Assembly for Wales and Northern Ireland; and associated non-cash items.

### **RfR 2: Securing social care and child protection for those who need it and, at national level, protecting, promoting and improving the nation's health**

Administration, including certain expenditure on behalf of the Department for Work and Pensions and the National Health Service in England; departmental agencies, centrally funded health and social services (including non-departmental public bodies and special health authorities some of which are administered on a United Kingdom basis); including other local government services, prison health services, medical, scientific and technical services, services for disabled persons, grants to voluntary organisations and other bodies, research and development, information services and health promotion activities; provision of personal social services (including grants to local authorities); payments to local authorities for use in local area agreements; medical treatment given to people from the United Kingdom in other countries of the European Economic Area; welfare food; Home Office inspection of laboratories; grants in aid; payments and subscriptions to international organisations; education and training for all health care professionals (excluding doctors); the Employment Opportunities Fund programme; payments made under Sector Challenge arrangements with the Department of Trade and Industry; services provided to or on behalf of the Scottish Executive, National Assembly for Wales and Northern Ireland; Medicines and Healthcare Products Regulatory Agency; and associated non-cash items.

### **RfR 3: Office of the Independent Regulator for NHS foundation trusts**

Grant in aid funding for the Office of the Independent Regulator for NHS foundation trusts.

**Part I (continued)**

The **Department of Health** will account for this Estimate.

|                                       | Net total      | Allocated in<br>Vote on Account | Balance to<br>complete |
|---------------------------------------|----------------|---------------------------------|------------------------|
|                                       | £              | £                               | £                      |
| <b>RfR 1:</b>                         | 57,771,617,000 | 22,934,300,000                  | 34,837,317,000         |
| <b>RfR 2:</b>                         | 3,542,076,000  | 1,529,222,000                   | 2,012,854,000          |
| <b>RfR 3:</b>                         | 10,000,000     | 7,200,000                       | 2,800,000              |
| <b>Total net resource requirement</b> | 61,323,693,000 | 24,470,722,000                  | 36,852,971,000         |
| <b>Net cash requirement</b>           | 59,575,150,000 | 24,086,039,000                  | 35,489,111,000         |

## Part II: Subhead detail

£'000

| 2005-06  |  |           |                |            |            | 2004-05<br>Provision | 2003-04<br>Outturn          |                        |                        |
|--|--|-----------|----------------|------------|------------|----------------------|-----------------------------|------------------------|------------------------|
| Resources  |  |           |                |            |            | Capital              |                             | Net Total<br>Resources | Net Total<br>Resources |
| Admin  | Other<br>Current   | Grants    | Gross<br>Total | A in A     | Net Total  | Capital              | Non-<br>operating<br>A in A |                        |                        |
| 1  | 2  | 3         | 4              | 5          | 6          | 7                    | 8                           | 9                      | 10                     |
| <b>RfR 1: Securing health care for those who need it</b> |  |           |                |            |            |                      |                             |                        |                        |
| -  | 75,328,069   | 1,113,564 | 76,441,633     | 18,670,016 | 57,771,617 | 4,331,362            | 1,598,000                   | 51,927,853             | 49,406,570             |
| <b>Spending in Departmental Expenditure Limits (DEL)</b> |  |           |                |            |            |                      |                             |                        |                        |
| <i>Central Government spending</i>                       |  |           |                |            |            |                      |                             |                        |                        |
| A  | Strategic health authorities and primary care trusts unified budgets and central allocations |           |                |            |            |                      |                             |                        |                        |
| -  | 70,558,366   | 547,761   | 71,106,127     | 1,150,000  | 69,956,127 | 1,054,741            | 98,000                      | 63,896,187             | 57,626,840             |
| B  | FHS - pharmaceutical services  |           |                |            |            |                      |                             |                        |                        |
| -  | 1,099,300  | -         | 1,099,300      | -          | 1,099,300  | -                    | -                           | 971,300                | 961,653                |
| C  | FHS - prescription charges income  |           |                |            |            |                      |                             |                        |                        |
| -  | 2,500  | -         | 2,500          | 454,345    | -451,845   | -                    | -                           | -427,700               | -425,957               |
| D  | FHS - general Dental services  |           |                |            |            |                      |                             |                        |                        |
| -  | 886,000  | -         | 886,000        | 228,000    | 658,000    | -                    | -                           | 1,214,748              | 1,283,216              |
| E  | FHS - general ophthalmic services  |           |                |            |            |                      |                             |                        |                        |
| -  | 354,210  | -         | 354,210        | 100        | 354,110    | -                    | -                           | 337,100                | 321,611                |
| <i>Support for Local Authorities</i>                     |  |           |                |            |            |                      |                             |                        |                        |

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

£'000

| 2005-06  |                  |           |                |            |             | 2004-05<br>Provision | 2003-04<br>Outturn          |                        |                        |
|--|------------------|-----------|----------------|------------|-------------|----------------------|-----------------------------|------------------------|------------------------|
| Resources  |                  |           |                |            |             | Capital              |                             | Net Total<br>Resources | Net Total<br>Resources |
| Admin  | Other<br>Current | Grants    | Gross<br>Total | A in A     | Net Total   | Capital              | Non-<br>operating<br>A in A |                        |                        |
| 1  | 2                | 3         | 4              | 5          | 6           | 7                    | 8                           | 9                      | 10                     |
| F Strategic health authorities and primary care trusts grants to local authorities   |                  |           |                |            |             |                      |                             |                        |                        |
| -  | -                | 448,788   | 448,788        | -          | 448,788     | -                    | -                           | 448,788                | 448,788                |
| <b>Spending in Annually Managed Expenditure (AME)</b>  |                  |           |                |            |             |                      |                             |                        |                        |
| <i>Central Government spending</i>   |                  |           |                |            |             |                      |                             |                        |                        |
| G Hospital financing for credit guarantee finance pilot projects   |                  |           |                |            |             |                      |                             |                        |                        |
| -  | 11,193           | -         | 11,193         | -          | 11,193      | 356,957              | -                           | 5,745                  | -                      |
| <b>Non-budget</b>  |                  |           |                |            |             |                      |                             |                        |                        |
| H Grant in aid to non-departmental public bodies, NHS trusts and foundation trusts<br>PDC issues and repayments, foundation trusts loans and repayments and repayment<br>of interest |                  |           |                |            |             |                      |                             |                        |                        |
| -  | 2,416,500        | 117,015   | 2,533,515      | 1,058,192  | 1,475,323   | 2,919,664            | 1,500,000                   | 615,656                | 1,967,090              |
| I NHS contributions  |                  |           |                |            |             |                      |                             |                        |                        |
| -  | -                | -         | -              | 15,779,379 | -15,779,379 | -                    | -                           | -15,133,971            | -12,777,271            |
| <i>MOG transfers to DjES</i>   |                  |           |                |            |             |                      |                             |                        |                        |
| -  | -                | -         | -              | -          | -           | -                    | -                           | -                      | 600                    |
| <b>RfR 2: Securing social care and child protection for those who need it and, at<br/>national level, protecting, promoting and improving the nation's health</b>                    |                  |           |                |            |             |                      |                             |                        |                        |
| 260,694  | 1,166,864        | 2,198,395 | 3,625,953      | 83,877     | 3,542,076   | 19,805               | 11                          | 3,549,279              | 3,581,401              |
| <b>Spending in Departmental Expenditure Limits (DEL)</b>   |                  |           |                |            |             |                      |                             |                        |                        |
| <i>Central Government spending</i>   |                  |           |                |            |             |                      |                             |                        |                        |

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

£'000

| 2005-06                              |  |             |                     |             |                | 2004-05<br>Provision | 2003-04<br>Outturn               |                        |                        |         |
|--------------------------------------|--|-------------|---------------------|-------------|----------------|----------------------|----------------------------------|------------------------|------------------------|---------|
| Resources                            |  |             |                     |             |                | Capital              |                                  | Net Total<br>Resources | Net Total<br>Resources |         |
| Admin<br>1                           | Other<br>Current<br>2  | Grants<br>3 | Gross<br>Total<br>4 | A in A<br>5 | Net Total<br>6 | Capital<br>7         | Non-<br>operating<br>A in A<br>8 |                        |                        |         |
| A                                    | Central department   |             |                     |             |                |                      |                                  |                        |                        |         |
|                                      | 260,694  | 59,858      | -                   | 320,552     | 55,513         | 265,039              | 19,475                           | 11                     | 303,514                | 290,042 |
| B                                    | NHS Purchasing and Supplies Authority  |             |                     |             |                |                      |                                  |                        |                        |         |
|                                      | -  | 21,008      | -                   | 21,008      | 508            | 20,500               | 330                              | -                      | 21,215                 | 20,267  |
| C                                    | NHS Estates Agency: dividend on public dividend capital and repayment of loans   |             |                     |             |                |                      |                                  |                        |                        |         |
|                                      | -  | -           | -                   | -           | 13             | -13                  | -                                | -                      | -13                    | -23     |
| D                                    | Medicines and Healthcare Products Regulatory Agency loans, repayment of loans and interest on loans.   |             |                     |             |                |                      |                                  |                        |                        |         |
|                                      | -  | -           | -                   | -           | 15             | -15                  | -                                | -                      | -                      | 3,071   |
| E                                    | Other services including medical, scientific and technical services, grants to voluntary bodies, research and development and information services |             |                     |             |                |                      |                                  |                        |                        |         |
|                                      | -  | 346,660     | 39,336              | 385,996     | 828            | 385,168              | -                                | -                      | 356,644                | 292,534 |
| F                                    | Welfare food and European Economic Area medical costs  |             |                     |             |                |                      |                                  |                        |                        |         |
|                                      | -  | 621,497     | -                   | 621,497     | 27,000         | 594,497              | -                                | -                      | 563,992                | 553,613 |
| G                                    | Other personal social services   |             |                     |             |                |                      |                                  |                        |                        |         |
|                                      | -  | 117,841     | 162                 | 118,003     | -              | 118,003              | -                                | -                      | 84,774                 | 38,095  |
| <i>Support for Local Authorities</i> |  |             |                     |             |                |                      |                                  |                        |                        |         |
| H                                    | AIDS support grant   |             |                     |             |                |                      |                                  |                        |                        |         |
|                                      | -  | -           | 16,500              | 16,500      | -              | 16,500               | -                                | -                      | 16,500                 | 16,353  |

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

£'000

| 2005-06   |  |         |                |        |           | 2004-05<br>Provision | 2003-04<br>Outturn          |                        |                        |
|-----------|--|---------|----------------|--------|-----------|----------------------|-----------------------------|------------------------|------------------------|
| Resources |  |         |                |        |           | Capital              |                             | Net Total<br>Resources | Net Total<br>Resources |
| Admin     | Other<br>Current                             | Grants  | Gross<br>Total | A in A | Net Total | Capital              | Non-<br>operating<br>A in A |                        |                        |
| 1         | 2  | 3       | 4              | 5      | 6         | 7                    | 8                           | 9                      | 10                     |
| I         | Services for people with a mental illness    |         |                |        |           |                      |                             |                        |                        |
| -         | -  | 132,950 | 132,950        | -      | 132,950   | -                    | -                           | 133,500                | 133,022                |
| J         | Carers' grant                                |         |                |        |           |                      |                             |                        |                        |
| -         | -  | 185,000 | 185,000        | -      | 185,000   | -                    | -                           | 124,895                | 99,699                 |
| K         | Preserved rights grant                       |         |                |        |           |                      |                             |                        |                        |
| -         | -  | 348,230 | 348,230        | -      | 348,230   | -                    | -                           | 456,488                | 500,250                |
| L         | Residential allowance grant                  |         |                |        |           |                      |                             |                        |                        |
| -         | -  | 214,455 | 214,455        | -      | 214,455   | -                    | -                           | 409,480                | 182,496                |
| M         | Improving Information management (Capital)   |         |                |        |           |                      |                             |                        |                        |
| -         | -  | 25,000  | 25,000         | -      | 25,000    | -                    | -                           | 25,000                 | 24,693                 |
| N         | National training strategy                   |         |                |        |           |                      |                             |                        |                        |
| -         | -  | 94,859  | 94,859         | -      | 94,859    | -                    | -                           | 30,979                 | 24,884                 |
| O         | Access and systems capacity grant            |         |                |        |           |                      |                             |                        |                        |
| -         | -  | 642,000 | 642,000        | -      | 642,000   | -                    | -                           | 486,000                | 169,999                |
| P         | Human resources development strategy         |         |                |        |           |                      |                             |                        |                        |
| -         | -  | 62,750  | 62,750         | -      | 62,750    | -                    | -                           | 23,900                 | 9,525                  |
| Q         | Children and adolescents mental health grant |         |                |        |           |                      |                             |                        |                        |
| -         | -  | 90,539  | 90,539         | -      | 90,539    | -                    | -                           | 65,092                 | 50,690                 |

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

£'000

| 2005-06           |   |         |                |        |           | 2004-05<br>Provision | 2003-04<br>Outturn          |                        |                        |
|-------------------|---|---------|----------------|--------|-----------|----------------------|-----------------------------|------------------------|------------------------|
| Resources         |   |         |                |        |           | Capital              |                             | Net Total<br>Resources | Net Total<br>Resources |
| Admin             | Other<br>Current  | Grants  | Gross<br>Total | A in A | Net Total | Capital              | Non-<br>operating<br>A in A |                        |                        |
| 1                 | 2   | 3       | 4              | 5      | 6         | 7                    | 8                           | 9                      | 10                     |
| R                 | Delayed discharge grant   |         |                |        |           |                      |                             |                        |                        |
| -                 | -   | 100,000 | 100,000        | -      | 100,000   | -                    | -                           | 99,990                 | 50,795                 |
| S                 | Young persons substance misuse planning grant   |         |                |        |           |                      |                             |                        |                        |
| -                 | -   | 4,500   | 4,500          | -      | 4,500     | -                    | -                           | -                      | 6,784                  |
|                   | <i>Training for social support staff</i>  |         |                |        |           |                      |                             |                        |                        |
| -                 | -   | -       | -              | -      | -         | -                    | -                           | 53,300                 | 56,500                 |
|                   | <i>Performance fund</i>   |         |                |        |           |                      |                             |                        |                        |
| -                 | -   | -       | -              | -      | -         | -                    | -                           | -                      | 96,000                 |
|                   | <i>Care direct</i>  |         |                |        |           |                      |                             |                        |                        |
| -                 | -   | -       | -              | -      | -         | -                    | -                           | -                      | 2,305                  |
|                   | <i>Deferred Payments Grant</i>  |         |                |        |           |                      |                             |                        |                        |
| -                 | -   | -       | -              | -      | -         | -                    | -                           | -                      | 23,169                 |
|                   | <i>Children's services grant</i>  |         |                |        |           |                      |                             |                        |                        |
| -                 | -   | -       | -              | -      | -         | -                    | -                           | -                      | 2,700                  |
| <b>Non-budget</b> |   |         |                |        |           |                      |                             |                        |                        |
| T                 | Grant in Aid funding of non-departmental public bodies and special health authorities |         |                |        |           |                      |                             |                        |                        |
| -                 | -   | 242,114 | 242,114        | -      | 242,114   | -                    | -                           | 294,029                | 282,422                |

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

£'000

| 2005-06   |                       |             |                     |             |                | 2004-05<br>Provision | 2003-04<br>Outturn               |                        |                        |            |            |           |           |            |            |
|---|-----------------------|-------------|---------------------|-------------|----------------|----------------------|----------------------------------|------------------------|------------------------|------------|------------|-----------|-----------|------------|------------|
| Resources   |                       |             |                     |             |                | Capital              |                                  | Net Total<br>Resources | Net Total<br>Resources |            |            |           |           |            |            |
| Admin<br>1  | Other<br>Current<br>2 | Grants<br>3 | Gross<br>Total<br>4 | A in A<br>5 | Net Total<br>6 | Capital<br>7         | Non-<br>operating<br>A in A<br>8 |                        |                        |            |            |           |           |            |            |
| <i>Other</i>  |                       |             |                     |             |                | -                    | -                                | -                      | 24                     |            |            |           |           |            |            |
| <i>MOG transfers to DfES</i>  |                       |             |                     |             |                | -                    | -                                | -                      | 651,492                |            |            |           |           |            |            |
| <b>RfR 3: Office of the Independent Regulator for NHS Foundation Trusts</b>                 |                       |             |                     |             |                | -                    | -                                | 16,000                 | -                      |            |            |           |           |            |            |
| <b>Non-budget</b>   |                       |             |                     |             |                |                      |                                  |                        |                        |            |            |           |           |            |            |
| A Grant in aid funding to the Office of the Independent Regulator for NHS foundation trusts |                       |             |                     |             |                | -                    | -                                | 16,000                 | -                      |            |            |           |           |            |            |
| <b>Total for Estimate:</b>  |                       |             |                     |             |                | 260,694              | 76,494,933                       | 3,321,959              | 80,077,586             | 18,753,893 | 61,323,693 | 4,351,167 | 1,598,011 | 55,493,132 | 52,987,971 |

## Part II: Resource to cash reconciliation

|   | £'000      |  |            |  |            |  |
|---|------------|--|------------|--|------------|--|
|   | 2005-06    |  | 2004-05    |  | 2003-04    |  |
|   | Provision  |  | Provision  |  | Outturn    |  |
| <b>Net Total Resources</b>                            | 61,323,693 |  | 55,493,132 |  | 52,987,971 |  |
| <b>Voted capital items</b>                            |            |  |            |  |            |  |
| Capital   | 4,351,167  |  | 4,726,800  |  | 2,385,289  |  |
| Less Non-operating A-in-A                             | 1,598,011  |  | 1,980,076  |  | 1,084,210  |  |
| <b>Total net voted capital</b>                        | 2,753,156  |  | 2,746,724  |  | 1,301,079  |  |
| <b>Accruals to cash adjustment</b>                    |            |  |            |  |            |  |
| Adjustments to remove non-cash items:                 |            |  |            |  |            |  |
| Cost of Capital charges                               | -1,854,724 |  | -830,490   |  | -2,149,357 |  |
| Depreciation  | -610,376   |  | -510,362   |  | -348,622   |  |
| New provisions and adjustments to previous provisions | -2,709,147 |  | -2,044,192 |  | -1,982,814 |  |
| Profit (+) / loss (-) on sale of assets               | 10         |  | 10         |  | 6          |  |
| Prior period adjustments                              | -          |  | -          |  | -          |  |
| Other non-cash items                                  | -722       |  | -715       |  | -670       |  |
| Increase (+) / Decrease (-) in stock                  | -          |  | -          |  | 19         |  |
| Increase (+) / Decrease (-) in debtors                | 139,783    |  | -183,217   |  | 339,783    |  |
| Increase (-) / Decrease (+) in creditors              | -276,198   |  | -519,140   |  | -276,198   |  |
| Use of provisions                                     | 809,675    |  | 738,875    |  | 724,898    |  |
| <b>Total accruals to cash adjustments</b>             | -4,501,699 |  | -3,349,231 |  | -3,692,955 |  |
| <b>Excess cash to be CFERd</b>                        | -          |  | -          |  | -          |  |
| <b>Net Cash Requirement</b>                           | 59,575,150 |  | 54,890,625 |  | 50,596,095 |  |

## Part III: Extra receipts payable to the Consolidated Fund

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):-

|   | £'000     |                 |           |                 |         |                 |
|---|-----------|-----------------|-----------|-----------------|---------|-----------------|
|   | 2005-06   |                 | 2004-05   |                 | 2003-04 |                 |
|   | Provision |                 | Provision |                 | Outturn |                 |
|   | Income    | <i>Receipts</i> | Income    | <i>Receipts</i> | Income  | <i>Receipts</i> |
| Operating income not classified as AinA                         | -         | -               | 2         | -               | 85      | 85              |
| Non-operating income not classified as AinA                     | -         | -               | -         | -               | -       | -               |
| Other amounts collectable on behalf of the Consolidated Fund    | -         | -               | -         | -               | -       | -               |
| Excess cash receipts to be surrendered to the Consolidated Fund | -         | -               | -         | -               | -       | -               |
| <b>Total</b>  | -         | -               | 2         | -               | 85      | 85              |

## Forecast Operating Cost Statement

|                                       | £'000                |                      |                    |
|---------------------------------------|----------------------|----------------------|--------------------|
|                                       | 2005-06<br>Provision | 2004-05<br>Provision | 2003-04<br>Outturn |
| <b>Net Administration Costs</b>       |                      |                      |                    |
| RfR 1                                 | -                    | -                    | -                  |
| RfR 2                                 | 248,688              | 279,688              | 286,632            |
| RfR 3                                 | -                    | -                    | -                  |
| <b>Total Net Administration costs</b> | <b>248,688</b>       | <b>279,688</b>       | <b>286,632</b>     |
| <b>Net Programme Costs</b>            |                      |                      |                    |
| RfR 1                                 | 57,771,617           | 51,927,853           | 49,406,570         |
| RfR 2                                 | 3,293,388            | 3,269,589            | 3,294,684          |
| RfR 3                                 | 10,000               | 16,000               | -                  |
| <b>Total Net Programme costs</b>      | <b>61,075,005</b>    | <b>55,213,442</b>    | <b>52,701,254</b>  |
| <b>Total Net Operating Cost</b>       | <b>61,323,693</b>    | <b>55,493,130</b>    | <b>52,987,886</b>  |
| <i>of which:</i>                      |                      |                      |                    |
| <b>Net Resource Outturn</b>           | <b>61,323,693</b>    | <b>55,493,132</b>    | <b>52,987,971</b>  |
| CFERs                                 | -                    | -2                   | -85                |
| Non-voted expenditure                 | -                    | -                    | -                  |
| <b>Resource Budget Outturn</b>        | <b>74,958,189</b>    | <b>69,187,661</b>    | <b>62,555,566</b>  |

## Notes to the Main Estimate

### Reconciliation of resource expenditure between Estimates, Accounts and Budgets

|   | £'000             |                   |                   |
|---|-------------------|-------------------|-------------------|
|   | 2005-06           | 2004-05           | 2003-04           |
|   | Provision         | Provision         | Outturn           |
| <b>Net Resource Outturn (Estimates)</b>                     | <b>61,323,693</b> | <b>55,493,132</b> | <b>52,987,971</b> |
| <i>Adjustments to remove:</i>                               |                   |                   |                   |
| provision voted for earlier years                           | -                 | -                 | -                 |
| <i>Adjustments to additionally include:</i>                 |                   |                   |                   |
| non-voted expenditure in the OCS                            | -                 | -                 | -                 |
| Consolidated Fund Extra Receipts in the OCS                 | -                 | -2                | -85               |
| Other adjustments   | -                 | -                 | -                 |
| <b>Net Operating Cost (Accounts)</b>                        | <b>61,323,693</b> | <b>55,493,130</b> | <b>52,987,886</b> |
| <i>Adjustments to remove:</i>                               |                   |                   |                   |
| capital grants to local authorities                         | -125,000          | -136,848          | -82,263           |
| capital grants financed from the Capital Modernisation Fund | -                 | -                 | -                 |
| European Union income and related adjustments               | -                 | -                 | -                 |
| voted expenditure outside the budget                        | 14,421,071        | 14,643,803        | 10,277,010        |
| <i>Adjustments to additionally include:</i>                 |                   |                   |                   |
| other Consolidated Fund Extra Receipts                      | -                 | 2                 | 85                |
| resource consumption of non departmental public bodies      | 1,517             | 9,112             | 63,799            |
| unallocated resource provision                              | 300,000           | -                 | -                 |
| Other adjustments   | -963,092          | -821,538          | -690,951          |
| <b>Resource Budget Outturn (Budget)</b>                     | <b>74,958,189</b> | <b>69,187,661</b> | <b>62,555,566</b> |
| <i>of which:</i>  |                   |                   |                   |
| Departmental Expenditure Limits (DEL)                       | 74,946,996        | 69,183,416        | 62,555,799        |
| Annually Managed Expenditure (AME)                          | 11,193            | 4,245             | -233              |

### Reconciliation of capital expenditure between Estimates and Budgets

|   | £'000            |                  |                  |
|---|------------------|------------------|------------------|
|   | 2005-06          | 2004-05          | 2003-04          |
|   | Provision        | Provision        | Outturn          |
| <b>Net Voted Capital Outturn (Estimates)</b>              | <b>2,753,156</b> | <b>2,746,724</b> | <b>1,301,079</b> |
| <i>Adjustments to remove:</i>                             |                  |                  |                  |
| gains / losses from sale of capital assets                | 10               | 10               | 6                |
| <i>Adjustments to additionally include:</i>               |                  |                  |                  |
| other Consolidated Fund Extra Receipts                    | -                | -                | -                |
| capital spending by non-departmental public bodies        | 40,778           | 54,228           | 43,072           |
| capital grants to local authorities                       | 125,000          | 136,848          | 82,263           |
| capital grants financed by the Capital Modernisation Fund | -                | -                | -                |
| local authority credit approvals                          | 53,420           | 56,020           | 49,348           |
| capital spending by levy funded bodies                    | -                | -                | -                |
| unallocated capital provision                             | 200,000          | -                | -                |
| Other adjustments   | 1,503,000        | 814,668          | 1,060,063        |
| <b>Capital Budget Outturn (Budget)</b>                    | <b>4,675,364</b> | <b>3,808,498</b> | <b>2,535,831</b> |
| <i>of which:</i>  |                  |                  |                  |
| Departmental Expenditure Limits (DEL)                     | 3,818,407        | 3,130,298        | 2,535,831        |
| Annually Managed Expenditure (AME)                        | 856,957          | 678,200          | -                |

## Notes to the Main Estimate *(continued)*

### Explanation of Accounting Officer responsibilities

In accordance with Government Resources and Accounts Act 2000 the Treasury has made the following Accounting Officer appointment for the Requests for Resources within this Estimate.

**Request for Resources 1:** Sir Nigel Crisp, Permanent Head/NHS Chief Executive

**Request for Resources 2:** Sir Nigel Crisp, Permanent Head/NHS Chief Executive

**Request for Resources 3:** Sir Nigel Crisp, Permanent Head/NHS Chief Executive

Sir Nigel Crisp as the Principal Accounting Officer (PAO) of the Department of Health has personal responsibility for the proper presentation of the department's resource accounts as prescribed in legislation or by the Treasury and their transmission to the Comptroller and Auditor General. The PAO as the permanent head, remains in general overall charge of the Department of Health.

The responsibilities of an Accounting Officer are set out in Annex 4.1 of Government Accounting. In essence these responsibilities include a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all the available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the Department of Health's policies, aims, and objectives; and should regularly review the effectiveness of that system.

Notes to the Main Estimate *(continued)*

## Analysis of appropriations in aid (A in A)

|   | £'000                |                             |                      |                             |                     |                             |
|---|----------------------|-----------------------------|----------------------|-----------------------------|---------------------|-----------------------------|
|   | 2005-06<br>provision |                             | 2004-05<br>provision |                             | 2003-04<br>outturn  |                             |
|   | Operating<br>A in A  | Non-<br>operating<br>A in A | Operating<br>A in A  | Non-<br>operating<br>A in A | Operating<br>A in A | Non-<br>operating<br>A in A |
| <b>RfR 1: Securing health care for those who need it</b>  |                      |                             |                      |                             |                     |                             |
| Charges for accommodation, goods and services to private and NHS patients, local authorities, Ministry of Defence, and others; income from income generation schemes; income from local authorities under joint finance arrangements; income from medical and dental education levy; income from the licensing of software; income from the Mental Health Act Commission, the Centre for Pharmacy Postgraduate Education, the Prescription Pricing Authority, the Dental Practice Board; settlement of legal claims; dividends and interest from investments; income from the Scottish Executive, the National Assembly for Wales, Northern Ireland, Channel Islands and Isle of Man for services provided for devolved or reserved work; rebates and discounts from manufacturers under the Pharmaceutical Price Regulation Scheme and Purchasing and Supply Agency arrangements; income from maintenance of the National Joint Registry; income of the Commission for Patient and Public Involvement in Health, income secured by counter fraud services from all sources including compensatory elements and refunds; compensation income for the National Programme for IT. | 1,150,000            | —                           | 1,105,946            | —                           | 776,000             | —                           |
| NHS prescription charges.   | 454,345              | —                           | 430,200              | —                           | 441,200             | —                           |
| Dental charges.   | 228,000              | —                           | 427,413              | —                           | 491,000             | —                           |
| Recoveries from patients in respect of incorrect claims for eligibility for general ophthalmic services   | 100                  | —                           | 100                  | —                           | 50                  | —                           |
| Contribution by employers and employees towards the cost of the NHS   | 15,779,379           | —                           | 15,133,971           | —                           | 12,777,271          | —                           |
| Repayments of PDC and payments of dividends on PDC by NHS trusts and NHS foundation trusts, and repayments of loan principal and payments of interest by NHS foundation trusts.   | 1,058,192            | 1,500,000                   | 916,638              | 1,500,000                   | 833,000             | 1,100,000                   |
| Capital income from sale of land, buildings, surplus vehicles and equipment.  | —                    | 98,000                      | —                    | 480,000                     | —                   | 175,000                     |
| <b>Total RfR 1</b>  | <b>18,670,016*</b>   | <b>1,598,000**</b>          | <b>18,014,268</b>    | <b>1,980,000</b>            | <b>15,318,521</b>   | <b>1,275,000</b>            |

\*Amount that may be applied as appropriations in aid in addition to the net total arising from: charges for accommodation, goods and services to private and NHS patients, local authorities, Ministry of Defence and others; income from income generation schemes; income from local authorities under joint finance arrangements; income in respect of medical and dental education levy; income from the licensing of software; income in respect of settlement of legal claims; dividends and interest from investments; income from intellectual property; income of the Prescription Pricing Authority and Dental Practice Board; prescription fraud charges; income from NHS prescription and dental charges; recoveries from patients in respect of incorrect claims for eligibility for general ophthalmic services; rebates and discounts from manufacturers under the Pharmaceutical Price Regulation Scheme and the Purchasing and Supply Agency arrangements; contributions from employers and employees towards the cost of the NHS; income from the Scottish Executive, the National Assembly for Wales, Northern Ireland, Channel Islands and Isle of Man for services provided for devolved or reserved work; income from provision of policy and advice to other countries and care trusts; income in connection with the maintenance of the National Joint Registry; income of the Commission for Patient and Public Involvement in Health; income secured by counter fraud services from all sources including compensatory elements and refunds; compensation income for the National Programme for IT and payments on interest and dividends on PDC by NHS trusts and NHS foundation trusts.

\*\*Amounts that may be applied as non-operating appropriations in aid arising from capital income from the sale of land, buildings, surplus vehicles and equipment, repayments of PDC by NHS trusts and NHS foundation trusts, and repayments of principal by NHS trusts and NHS foundation trusts.

Notes to the Main Estimate *(continued)*Analysis of appropriations in aid (A in A) *(continued)*

£'000

|  | 2005-06<br>provision |                             | 2004-05<br>provision |                             | 2003-04<br>outturn  |                             |
|--|----------------------|-----------------------------|----------------------|-----------------------------|---------------------|-----------------------------|
|  | Operating<br>A in A  | Non-<br>operating<br>A in A | Operating<br>A in A  | Non-<br>operating<br>A in A | Operating<br>A in A | Non-<br>operating<br>A in A |
| <b>RfR 2: Securing social care and child protection for those who need it, at national level, protecting, promoting and improving the nation's health</b>  |                      |                             |                      |                             |                     |                             |
| Administration receipts for: seconded officers; welfare to work/<br>New Deal programmes; staff telephone calls; costs of legal<br>proceedings; staff lease cars scheme; European Fast Stream<br>programme; recoveries from other government departments,<br>non-departmental public bodies and the NHS, local authorities,<br>NHS Estates and Medicines and Healthcare Products Regulatory<br>Agency for goods and services, staff accommodation,<br>reimbursement of meeting expenses and selling services into<br>wider markets, library income and open government. Income<br>from the European Union for the reimbursement of staff travel<br>expenses, goods and services.  | 55,513               | —                           | 60,991               | —                           | 25,318              | —                           |
| NHS Purchasing and Supplies Authority: receipts for<br>seconded officers, staff telephone calls, reimbursement of<br>meeting expenses, staff lease cars scheme and health<br>protection work.  | 508                  | —                           | 1,267                | —                           | 526                 | —                           |
| Licence fees, royalties and sales of publications, evaluation<br>reports, contributions by members of the public, insurance<br>claims, sale of cars, Sector Challenge receipts from<br>Department of Trade and Industry, mobile phone<br>research contributions.   | 828                  | —                           | 12,973               | —                           | 4,198               | —                           |
| Income from Human Fertilisation and Embryology Authority,<br>National Biological Standards Board, Health Protection Agency,<br>Health Development Agency, Commission for<br>Social Care Inspection.  | —                    | —                           | —                    | —                           | 1,040               | —                           |
| European Economic Area countries for NHS treatment of<br>their residents.  | 25,000               | —                           | 32,560               | —                           | 23,000              | —                           |
| Income from sale of subsidised dried milk.   | 2,000                | —                           | 19,000               | —                           | 2,168               | —                           |
| Dividends on public dividend capital and repayment of loans<br>by NHS Estates Agency and the Medicines and Healthcare<br>Products Regulatory Agency.   | 28                   | —                           | 13                   | 65                          | 38                  | 64                          |
| Sales of land, buildings and equipment.  | —                    | 11                          | —                    | 11                          | —                   | 12                          |
| <b>Total RfR 2</b>   | <b>83,877*</b>       | <b>11**</b>                 | <b>126,804</b>       | <b>76</b>                   | <b>56,288</b>       | <b>76</b>                   |
| *Amount that may be applied as appropriations in aid in addition to the net total arising from: administration income from seconded officers; cost of legal proceedings; Employment Opportunities Fund programme; staff telephone calls; staff lease cars scheme; European Fast Stream programme; recoveries from other government departments and non-departmental public bodies; income from the NHS, local authorities, NHS Estates and Medicines and Healthcare Products Regulatory Agency for goods and services; staff accommodation; reimbursement of meetings expenses and selling services into wider markets, library income and open government; income from commercial tenants in DH buildings; NHS Purchasing and Supplies Authority income for seconded officers, staff telephone calls, reimbursement of meeting expenses, staff lease car scheme and health protection work; licence fees and royalties; sales of publications on equipment for the disabled; sale of publications; contributions by members of the public; insurance claims; income by the Human Fertilisation and Embryology Authority, National Biological Standards Board, Health Protection Agency, Health Development Agency, Commission for Social Care Inspection; income from other European economic area countries for NHS treatment of their residents; sale of subsidised dried milk; income made under sector challenge arrangements with the Department of Trade and Industry, income from the European Community and contributions from the mobile phone industry; charitable contributions for developing pilot projects with voluntary organisations; contributions to local authority grant schemes; refunds from communication campaigns contracts and contributions towards the cost of communication campaigns; income from publications; income from penalty charges; interest repayment on trading fund loans; income from the Scottish Executive, the National Assembly for Wales, Northern Ireland, Channel Islands and Isle of Man for services provided for devolved or reserved work; income from the European Union for the reimbursement of staff travel expenses and for goods and services. |                      |                             |                      |                             |                     |                             |
| **Amounts that may be applied as non-operating appropriations in aid arising from capital income from the sale of land, buildings, surplus vehicles and equipment, principal repayment of trading fund loans, repayments of Public Dividend Capital advances to the NHS Estates Agency.  |                      |                             |                      |                             |                     |                             |
| <b>Total A in A</b>  | <b>18,753,893</b>    | <b>1,598,011</b>            | <b>18,141,072</b>    | <b>1,980,076</b>            | <b>15,374,809</b>   | <b>1,275,076</b>            |
| <i>of which: Administration Budgets</i>  | <i>12,006</i>        | <i>—</i>                    | <i>14,584</i>        | <i>—</i>                    | <i>12,758</i>       | <i>—</i>                    |

## Notes to the Main Estimate *(continued)*

### Analysis of Consolidated Fund Extra Receipts (CFERs)

|   | £'000                |          |                      |          |                    |          |
|---|----------------------|----------|----------------------|----------|--------------------|----------|
|   | 2005-06<br>provision |          | 2004-05<br>provision |          | 2003-04<br>outturn |          |
|   | Income               | Receipts | Income               | Receipts | Income             | Receipts |
| NHS Estates Agency – interest on loans ●  | —                    | —        | 2                    | —        | 4                  | 4        |
| Medicines and Healthcare Products Regulatory Authority –<br>interest on loans ● | —                    | —        | —                    | —        | 81                 | 81       |
| <b>Total</b>  | —                    | —        | 2                    | —        | 85                 | 85       |

## Notes to the Main Estimate *(continued)*

### Administration costs limits and Departmental Expenditure Limits

#### Departmental Expenditure Limits and Administration Budgets £'000

Details of 2005-06 Departmental Expenditure Limits (DEL) and Administration budget limits

|  | Voted*         | Non-voted | Total          |
|--|----------------|-----------|----------------|
| Resource DEL                           | 75,239,442     | -292,446  | 74,946,996     |
| <i>of which: Administration Budget</i> | <i>248,688</i> | <i>—</i>  | <i>248,688</i> |
| Capital DEL**                          | 1,101,545      | 2,716,862 | 3,818,407      |
| Less depreciation†                     | -610,376       | -51,669   | -662,045       |
| Total DEL                              | 75,730,611     | 2,372,747 | 78,103,358     |

\* Excludes EU receipts included in Estimates, but excluded in Budgets.

\*\* Capital DEL includes items treated as resource in Estimates and Accounts, but which are treated as part of Capital DEL, under stage 2 of Resource Accounting and Budgeting, as implemented in the 2002 Spending Review.

† Depreciation, which forms part of resource DEL, is excluded from total DEL since capital DEL includes capital spending and to include depreciation of those assets would lead to double counting.

### Comparisons of provision sought with final provision and forecast outturn for the previous year

The total net resource sought for 2005-06 of £61,323,693,000 is 10.5 per cent higher than the final provision of £55,493,132,000 and 10.9 per cent higher than the forecast outturn for 2004-05 of £55,293,132,000.

### Cash which may be retained to offset expenditure

£'000

Cash which may be retained by the department to offset expenditure in the year due to its relationship with income (operating and non-operating) that has been or will be appropriated in aid.

|  | 2005-06<br>provision | 2004-05<br>provision | 2003-04<br>outturn |
|--|----------------------|----------------------|--------------------|
|  | 20,351,904           | 20,121,148           | 16,649,885         |

### Grants in aid

Section RfR 1 line H, RfR 2 line T and RfR 3 line A includes grant in aid provision to non-departmental public bodies £369.129 million.

### International subscriptions

The UK subscription to the World Health Organisation (£14 million) is included in RfR 2 line E.

## Notes to the Main Estimate *(continued)*

### Expenditure resting on the sole authority of the Appropriation Act

|         | <b>Programme</b>   |   | <b>£'000</b> |
|---------|--|---|--------------|
| RfR 2 A | United Kingdom Xenotransplantation Interim Regulatory Authority  | ■ | 112          |
| RfR 2 E | Payment to local authorities for public health services at airports  | ■ | 2,430        |
| RfR 2 E | Grants to voluntary organisations to expand opportunities for unemployed people to participate in voluntary work | ■ | 6,900        |

### Contingent Liabilities

As at 31 March 2005, the following liabilities fell to be met from the Department's Estimate:

| <b>Nature of Liability</b>  | <b>Amount outstanding<br/>as at 31 March 2005<br/>(£m)</b> |
|---|--|
| <b>RfR 1:</b>   |  |
| Statutory contingent liabilities exists to meet:  |  |
| i) an indemnity to water undertakers in respect of costs, damages, and expenses not otherwise covered by insurance arising from claims or proceedings on the grounds of alleged harm to health arising solely from fluoridation; and  | unquantifiable   |
| ii) overdraft guarantees for NHS trusts.  | £2   |
| Non-statutory contingent liabilities.   |  |
| i) a letter which the Department sent to the Association of British Health Care Industries on 9 June 1992 may be construed as a letter of comfort in respect of contracts entered into by NHS trusts and hence result in a non-statutory liability. The letter was withdrawn on 17 August 1993, but a residual contingent liability may remain in respect of contracts entered into between the issue of the letter and its withdrawal; | unquantifiable   |
| ii) the Department has undertaken to meet the legal and other costs of medical and nursing staff engaged on clinical trials approved by the National Blood Authority (NBA) of new blood products manufactured by the Bio-Products Laboratory, a part of the NBA, and the costs of any claims for damages from patients arising from clinical trials of the new products;  | unquantifiable   |
| iii) an indemnity to water undertakers in respect of costs, damages and expenses not otherwise covered by insurance arising from claims or proceedings on the grounds of alleged harm to health arising solely from supplying water which has been fluoridated by another water undertaker and which therefore is not covered by the statutory guarantee;   | unquantifiable   |
| iv) an indemnity to higher education providers to cover a proportion of any redundancy costs, which may arise in respect of pre-registration nurse education which has now moved to the higher education sector, should a contract of education not be renewed;   | £60  |
| v) in the event of a nuclear emergency it would be necessary to distribute stable iodine tablets to the general public to prevent take up of radioactive iodine. The Department has undertaken to indemnify those other than qualified medical personnel distributing the tablets against any action resulting from adverse reactions; and  | unquantifiable   |

## Notes to the Main Estimate *(continued)*

### Contingent Liabilities *(continued)*

vi) the Department has given an undertaking to pay legal or other costs of any damage claims arising from infections contracted by foreign nationals through contaminated blood products. These claims, should they arise, would result from a contract between the Bio-Products Laboratory (BPL) (part of the National Blood Authority) and the Canadian company Haemacure for the manufacture of a plasma-based fibrin sealant product. The product would be sold exclusively in the USA. unquantifiable

#### RfR 2:

##### Statutory contingent liabilities:

i) the department has issued an exemption certificate to the National Radiological Protection Board in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969; and unquantifiable

ii) the Department has issued an exemption certificate to the National Biological Standards Board in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969. unquantifiable

##### Non-statutory contingent liabilities:

i) the Department has undertaken to meet the cost of compensation payments arising from claims for injury arising from the immunisation of voluntary donors with specialised immunoglobulin subsequently harvested and used in the treatment of new-born babies; unquantifiable

ii) an indemnity for members of the independent inquiry into the backlog of histopathology samples at the Royal National Orthopaedic Hospital NHS Trust. The Department has given an undertaking to grant an indemnity in relation to any legal action against the chairman and members of the inquiry team; unquantifiable

iii) indemnity against possible legal action against members of the team reviewing renal services at Portsmouth Hospital Trust; unquantifiable

iv) indemnity against civil action against members in the course of the review into the handling of retained organs at Birmingham Children's Hospital; unquantifiable

v) indemnity for members of the review team examining paediatric neurology services at Leicester; unquantifiable

vi) inquiry into issues arising from the management of homes for adults with severe learning difficulties in Newcastle-upon-Tyne; unquantifiable

vii) indemnity for members of the independent review into issues arising from paediatric services at Medway Maritime Hospital; unquantifiable

viii) indemnity for members of the independent inquiry into issues arising from the case of Harold Shipman; unquantifiable

ix) indemnity for members of the inquiry into the handling of complaints against Drs Ayling, Kerr, Haslem and Neale; unquantifiable

x) indemnity for members of the inquiry into allegations about the conduct of C. Ayling; unquantifiable

xi) indemnity for members of the inquiry into allegations about the conduct of R. Neale; unquantifiable

## Notes to the Main Estimate *(continued)*

|  |                |
|--|----------------|
| xii) indemnity review into the issues arising from the treatment and standards of care provided to C. Bacon; | unquantifiable |
| xiii) indemnity for investigations into the case of C. Isaacs;   | unquantifiable |
| xiv) indemnity for members of the independent review into Wyre Forest birthing centre;                       | unquantifiable |
| xv) indemnity for members of the review of Breakspear hospital;  | unquantifiable |
| xvi) indemnity for members of the review into levels of safety at New Cross hospital maternity unit;         | unquantifiable |
| xvii) indemnity against procurement of smallpox vaccine; and   | unquantifiable |
| xviii) indemnity for the Council for the Regulation of Health Care Professionals.                            | unquantifiable |

### Expenditure in the form of adjustable advances

Sections H to S contain certain grants to local authorities including social services training, services for people with HIV infection and AIDS, services for people with a mental illness, services for alcohol and drug misusers, support for carers, initiatives to promote the independence of people living in the community, the placing of charges on homes and improving information management. Advances to local authorities for personal social services specific and special grants are charged to the Estimate at the time of issue and as final grant expenditure is not known until local authorities' accounts are audited after the end of the financial year, any necessary adjustments may be made in subsequent advances.

