
Department for Constitutional Affairs

Introduction

RfR1: To promote the development of a modern, fair, cost effective and efficient system of justice for all

1. RfR1 covers the cost of the Department for Constitutional Affairs and five associated offices (the Council on Tribunals, Law Commission, Legal Services Ombudsman, Official Solicitor and Public Trustee, and the Office of the Judge Advocate General; and payments to the General Commissioner of Income Tax in Great Britain and Northern Ireland).
2. It covers the cost of administration for the Judicial Pensions Scheme Supply Estimate. The full cost of this administration is offset by appropriations in aid received from the scheme.
3. It covers the cost of Her Majesty's Courts Service, including allowances and salaries paid to judicial officers and lay justices. The agency will ensure that appropriate services are provided and there is an efficient and effective system to support the carrying on of the business of all main Courts in England and Wales, namely the Court of Appeal, the Supreme Court, The Crown Court, the county courts and the magistrates' courts (including the committee of justices).
4. It covers the administration of private monies through the Public Guardianship Office. The full cost of the Public Guardianship Office, including the cost of services provided by DCA, is largely offset by fees and costs recovered.
5. It covers grants to the Criminal Defence Service and Community Legal Service, including the administrative grant in aid paid to the Legal Services Commission. The Commission administers civil legal aid, means assessment, advice and assistance schemes and pays criminal legal aid bills in the higher courts and magistrates' courts.
6. It covers grant in aid paid to the Office of the Information Commissioner for promoting good information handling and the development of codes of practice, assessing compliance with the Data Protection Act 1998 and the Freedom of Information Act 2000.
7. It covers provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants towards the costs of magistrates' courts, which are largely paid in advance of final audited claims.
8. It covers the Tribunals Service, which will be launched in April 2006. The purpose of this unified agency is to provide a responsive and efficient tribunals administration, improve the quality of decision making across government and reform the tribunals justice system.
9. Further details of the expenditure contained in Section A to K can be found in the Department for Constitutional Affairs Departmental Report 2006 (Cm 6820).
10. The salaries of the higher judiciary and stipendary magistrates are met directly from the Consolidated Fund. This expenditure is estimated at £88 million for 2006-07.

RfR2: Overseeing the effective operation of the devolution settlement in Scotland and representing the interests of Scotland within the UK Government

11. RfR2 provides for for the administration costs of the Scotland Office and the Office of the Advocate General for Scotland, the salaries of the Parliamentary Under-Secretary of State for Scotland and the Advocate General for Scotland, the costs of the Boundary Commission for Scotland, the Commission on Boundary Differences and Voting Systems in Scotland and a grant to the Scottish consolidated fund.
12. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Executive is the responsibility of the Scottish Parliament. Details of this expenditure can be found in the publication Scotland's Budget Documents 2004-05.
13. A detailed analysis of the appropriations in aid and extra receipts payable to the consolidated fund can be found in the notes to this Estimate.
14. Further information can be found in the Scottish Office Annual Report (Cm 6834).

Introduction

RfR3: To support the Secretary of State in discharging his role of representing Wales in the UK Government, representing the UK Government in Wales and ensuring the smooth working of the devolution settlement in Wales.

15. RfR3 provides for the administration costs of the Wales Office, the salary of the Parliamentary Under-Secretary of State for Wales, and for payments to support expenditure by the National Assembly for Wales.

16. The total Departmental Expenditure Limit (DEL) provision for RfR3 2006-07 is £4,679,000 of which £3,913,000 relates to Administration costs. These figures are included in the overall DEL and administration budget for DCA.

17. Expenditure of £12,180,414,000 in RfR3, section B, classified as non-budget, is in respect of provision for payment of grant to the National Assembly for Wales. Further details are provided in the Wales Office Annual Report (Cm 6835).

18. A detailed analysis of the appropriations in aid and extra receipts payable to the Consolidated Fund can be found in the notes to this Estimate.

19. Symbols are explained in the Introduction to this booklet.

Part I

	£
Request for Resources 1: To promote the development of a modern, fair, cost effective and efficient system of justice for all	3,787,061,000
Request for Resources 2: Overseeing the effective operation of the devolution settlement in Scotland and representing the interests of Scotland within the UK Government	22,660,160,000
Request for Resources 3: To support the Secretary of State in discharging his role of representing Wales in the UK Government, representing the UK Government in Wales and ensuring the smooth working of the devolution settlement in Wales	12,184,327,000
Total net resource requirement	38,631,548,000
Net cash requirement	38,542,199,000

Amounts required in the year ending 31 March 2007 for expenditure by the Department for Constitutional Affairs on:

RfR 1: To promote the development of a modern, fair, cost effective and efficient system of justice for all

HQ and associated offices; administration of the Judicial Pension Scheme; HM Courts Service as formed under the Courts Act 2003 and associated activities including fine income netting off, pre-1990 loan charges debt payments, Justices Clerks' Societies, grants in relation to the Debt Programme and Better Dispute Resolution project, Wider Markets Initiatives; Section 31 grants to Local Authorities; the Public Guardianship Office; Official Solicitor and Public Trustee; Courts Funds Office; Legal Aid paid through the Criminal Defence Service and Community Legal Service; administration for the Legal Services Commission; expenditure relating to the Legal Service Complaints Commissioner and the Legal Services Ombudsman; administration of the Office of the Information Commissioner; administration of central government tribunals via the Tribunals Service (including Asylum); costs paid from central funds; the Appellate Committee of the House of Lords and the Judicial Committee of the Privy Council; grant in aid to the Trafford Law Centre for a pilot to evaluate proposals for providing improved advice and support to tribunal customers) and associated matters; charge fees as set out in its governing legislation; policy on charging and accounting for any fees collected by the Tribunals Service; payments to HM Land Registry; costs in relation to constitutional offices; democracy and constitution costs in relation to policy formulation; human rights workshops and surveys; promotion of information rights through advertising and formal education; electoral policy; research into constitution settlement/devolution; European and international judicial policy; EU Presidency events; Judicial Exchange programmes; research on behalf of the British Institute of International and Competition Law; Constitutional education programmes within schools; costs in relation to the policy on the conduct of all national elections and referendums in the UK and local elections; referendums in England and Wales (except mayoral Referendums in Wales) as provided under the Representation of the People (RPA) Acts and the Political Parties, Elections and Referendums Act 2000 and the European Parliament (Representation) Act 2003; proposals under the Electoral Administration Bill, including the establishment of the Co-ordinated on-line record of Electors (CORE); funding of voting pilots, including electronic voting, all- postal voting and administrative pilots; policy on coroner and cremation services; applications for exhumations, cremating repatriated remains and the closing of burial grounds as provided under Coroners Act 1988, the Coroners Rules 1984 and Local Government Act 1972 applications for exhumations; the Judicial Appointments Commission; other legal services; joint initiatives in the Criminal Justice System; associated non-cash items.

Part I

RfR 2: Overseeing the effective operation of the devolution settlement in Scotland and representing the interests of Scotland within the UK Government

Administration; the Boundary Commission for Scotland; the Commission on Boundary Differences and Voting Systems in Scotland; payments of a grant to the Scottish Consolidated Fund; and associated non-cash items.

RfR 3: To support the Secretary of State in discharging his role of representing Wales in the UK Government, representing the UK Government in Wales and ensuring the smooth working of the devolution settlement in Wales

Administration; Lord Lieutenants' expenditure; the North Wales Child Abuse Inquiry; payments to support expenditure by the National Assembly for Wales; and associated non-cash items.

The **Department for Constitutional Affairs** will account for this Estimate.

	Net total	Allocated in Vote on Account	Balance to complete
RfR 1	3,787,061,000	1,569,502,000	2,217,559,000
RfR 2	22,660,160,000	9,397,652,000	13,262,508,000
RfR 3	12,184,327,000	4,779,885,000	7,404,442,000
Total net resource requirement	38,631,548,000	15,747,039,000	22,884,509,000
Net cash requirement	38,542,199,000	15,692,002,000	22,850,197,000

Part II: Subhead detail

										£'000	
2006-07 Provision										2005-06 Provision	2004-05 Outturn
Resources							Capital Non- operating A in A		Net Total Resources	Net Total Resources	
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	8	9	10		
1	2	3	4	5	6	7	8	9	10		
RfR 1: To promote the development of a modern, fair, cost effective and efficient system of justice for all											
523,520	1,505,464	2,162,717	4,191,701	404,640	3,787,061	128,764	-	3,761,409	3,514,775		
Spending in Departmental Expenditure Limits (DEL)											
<i>Central Government spending</i>											
A	Headquarters and Associated Offices										
365,049	135,159	75	500,283	4,392	495,891	41,500	-	684,174	437,956		
B	Judicial Pensions Administration										
412	-	-	412	400	12	-	-	1	1,564		
C	HM Courts Service										
39,314	1,205,690	-	1,245,004	333,683	911,321	85,881	-	867,104	-		
D	Public Guardianship Office										
18,426	3,152	-	21,578	18,273	3,305	-	-	480	663		
E	Costs from Central Funds										
-	45,000	-	45,000	-	45,000	-	-	45,000	48,694		
	<i>Court Service</i>										
-	-	-	-	-	-	-	-	-	377,077		
F	Tribunals Service										
100,319	116,463	-	216,782	47,892	168,890	1,383	-	142,803	153,035		
<i>Support for Local Authorities</i>											
	<i>Magistrates Courts Grants</i>										
-	-	-	-	-	-	-	-	-	327,119		
	<i>Magistrates Courts Grant on Loan Charges</i>										
-	-	-	-	-	-	-	-	-	8,844		
	<i>CORE Capital Grants to Local Authorities</i>										
-	-	-	-	-	-	-	-	11,300	-		
Non-Budget											
G	Legal Services Commission: Administration										
-	-	80,174	80,174	-	80,174	-	-	86,732	102,260		
H	Criminal Defence Service										
-	-	1,184,774	1,184,774	-	1,184,774	-	-	1,050,935	1,190,013		

Part II: Subhead detail

										£'000	
2006-07 Provision										2005-06 Provision	2004-05 Outturn
Resources							Capital Non- operating A in A		Net Total Resources	Net Total Resources	
Admin 1	Other Current 2	Grants 3	Gross Total 4	A in A 5	Net Total 6	Capital 7	8	9	10		
I	Community Legal Service						-	-	867,881	857,550	
	-	-	886,995	886,995	-	886,995	-	-	-		
J	Information Commissioner's Office						-	-	4,999	10,000	
	-	-	4,999	4,999	-	4,999	-	-	-		
K	Judicial Appointments Commission						-	-	-	-	
	-	-	5,700	5,700	-	5,700	-	-	-		
RfR 2: Overseeing the effective operation of the devolution settlement in Scotland and representing the interests of Scotland within the UK Government											
	7,433	300	22,653,392	22,661,125	965	22,660,160	100	-	20,942,671	19,073,748	
Spending in Departmental Expenditure Limits (DEL)											
<i>Central Government spending</i>											
A	Scotland Office						100	-	4,228	4,028	
	4,608	-	-	4,608	240	4,368	-	-	-		
B	Office of the Advocate General						-	-	2,100	1,484	
	2,825	-	-	2,825	725	2,100	-	-	-		
C	Boundary Commission for Scotland						-	-	300	178	
	-	300	-	300	-	300	-	-	-		
<i>Commission on Boundary Differences and Voting Systems in Scotland</i>											
	-	-	-	-	-	-	-	-	140	108	
Non-Budget											
D	Grant payable to the Scottish Consolidated Fund						-	-	20,935,903	19,067,950	
	-	-	22,653,392	22,653,392	-	22,653,392	-	-	-		
RfR 3: To support the Secretary of State in discharging his role of representing Wales in the UK Government, representing the UK Government in Wales and ensuring the smooth working of the devolution settlement in Wales											
	3,922	-	12,180,414	12,184,336	9	12,184,327	766	-	10,850,145	9,849,007	
Spending in Departmental Expenditure Limits (DEL)											
<i>Central Government spending</i>											
A	Wales Office						766	-	4,519	3,803	
	3,922	-	-	3,922	9	3,913	-	-	-		
Non-Budget											

Part II: Subhead detail

										£'000	
2006-07 Provision										2005-06 Provision	2004-05 Outturn
Resources						Capital Non- operating A		Net Total Resources	Net Total Resources		
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	in A	9	10		
1	2	3	4	5	6	7	8				
B	Grant payable to the National Assembly for Wales										
-	-	12,180,414	12,180,414	-	12,180,414	-	-	10,845,626	9,845,204		
Total for Estimate:											
534,875	1,505,764	36,996,523	39,037,162	405,614	38,631,548	129,630	-	35,554,225	32,437,530		

Part II: Resource to cash reconciliation

	£'000		
	2006-07 Provision	2005-06 Provision	2004-05 Outturn
Net Resource Requirement	38,631,548	35,554,225	32,437,530
Voted capital items			
Capital	129,630	168,725	152,182
Less Non-operating A-in-A	-	11,663	21,948
Total net voted capital	129,630	157,062	130,234
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-114,921	-155,160	-61,517
Depreciation	-124,353	-117,863	-81,108
New provisions and adjustments to previous provisions	-	-89,400	-11,550
Profit/loss on sale of assets	-	5,178	3,666
Prior period adjustments	-	-	-
Other non-cash items	-63	-49	-15
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-1,642	-1,642	-136,485
Use of provisions	22,000	22,000	17
Total accruals to cash adjustments	-218,979	-336,936	-286,992
Excess cash to be CFERd	-	-	-
Net Cash Requirement	38,542,199	35,374,351	32,280,772

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					
	2006-07		2005-06		2004-05	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as A in A	-	-	-	-	-	<i>2,418</i>
Non-operating income not classified as A in A	-	-	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	244,353	<i>244,353</i>	244,478	<i>244,353</i>	414,959	<i>382,864</i>
Excess cash receipts to be surrendered to the Consolidated Fund	-	-	-	-	-	-
Total	244,353	<i>244,353</i>	244,478	<i>244,353</i>	414,959	<i>385,282</i>

Forecast Operating Cost Statement

	£'000		
	2006-07 Provision	2005-06 Provision	2004-05 Outturn
Net Administration Costs			
RfR 1	517,367	522,231	476,589
RfR 2	6,468	6,328	5,512
RfR 3	3,913	4,519	3,803
Total Net Administration costs	527,748	533,078	485,904
Net Programme Costs			
RfR 1	3,269,694	3,239,178	3,038,186
RfR 2	22,653,692	20,936,343	19,068,236
RfR 3	12,180,414	10,845,626	9,845,204
Non-voted	88,000	159,000	176,007
Total Net Programme costs	38,191,800	35,180,147	32,127,633
Total Net Operating Cost	38,719,548	35,713,225	32,613,537
<i>of which:</i>			
Net Resource Requirement	38,631,548	35,554,225	32,437,530
Non-voted expenditure	88,000	159,000	176,007
Consolidated Fund Extra Receipts	-	-	-
Resource Budget	3,748,649	3,745,807	3,098,022

Notes to the Main Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000		
	2006-07 Provision	2005-06 Provision	2004-05 Outturn
Net Resource Requirement (Estimates)	38,631,548	35,554,225	32,437,530
<i>Adjustments to remove:</i>			
Provision voted for earlier years	-	-	-
<i>Adjustments to additionally include:</i>			
Non-voted expenditure in the OCS	88,000	159,000	176,007
Consolidated Fund Extra Receipts in the OCS	-	-	-
Other adjustments	-	-	-
Net Operating Cost (Accounts)	38,719,548	35,713,225	32,613,537
<i>Adjustments to remove:</i>			
Capital grants	-	-11,300	-36,953
European Union income related to capital grants	-	-	-
Voted expenditure outside the budget	-34,833,806	-31,781,529	-28,913,154
<i>Adjustments to additionally include:</i>			
Other Consolidated Fund Extra Receipts	-	-	-
Resource consumption of non departmental public bodies	-137,093	-174,589	-565,408
Unallocated resource provision	-	-	-
Other adjustments	-	-	-
Resource Budget (Budget)	3,748,649	3,745,807	3,098,022
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	3,748,649	3,745,807	3,098,022
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between Estimates and Budgets

	£'000		
	2006-07 Provision	2005-06 Provision	2004-05 Outturn
Net Voted Capital (Estimates)	129,630	157,062	130,234
<i>Adjustments to remove:</i>			
Gains / losses from sale of capital assets	-	5,178	3,666
<i>Adjustments to additionally include:</i>			
Other Consolidated Fund Extra Receipts	-	-	-
Capital spending by non-departmental public bodies	-	2,029	4,943
Capital grants	-	11,300	36,953
European Union income related to capital grants	-	-	-
Supported capital expenditure (revenue)	-	-	8,800
Capital spending by levy funded bodies	-	-	-
Unallocated capital provision	-	-	-
Other adjustments	-	-	-
Capital Budget (Budget)	129,630	175,569	184,596
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	129,630	175,569	184,596
Annually Managed Expenditure (AME)	-	-	-

Notes to the Main Estimate (*continued*)

Explanation of Accounting Officer responsibilities

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

Request for Resources 1: Alex Allan, Permanent Head of Department

Request for Resources 2: Jim Wildgoose, Head of Scotland Office

Request for Resources 3: Alan Cogbill, Head of Wales Office

Alex Allan as the Principal Accounting Officer of the Department for Constitutional Affairs 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 for Constitutional Affairs.

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 organisation's policies, aims and objectives and should regularly review the effectiveness of that system.

In accordance with Government Accounting requirement the relationship between the Principal Accounting Officer and the Additional Accounting Officer(s) and with their Ministers, together with their respective responsibilities, is set out in writing.

Notes to the Main Estimate (*continued*)

Analysis of operating appropriations in aid (A in A)

	£'000		
	2006-07 Provision	2005-06 Provision	2004-05 Outturn
RfR 1: To promote the development of a modern, fair, cost effective and efficient system of justice for all			
Administration	6,153	10,605	5,799
<i>of which:</i>			
Sale of goods and services	6,153	10,605	5,799
Programme	398,487	580,284	468,987
<i>of which:</i>			
Sale of goods and services	398,487	580,284	405,558
Regulatory licences, fines, penalties and taxes	-	-	63,429
Total RfR 1	404,640†	590,889	474,786
† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: civil court fees; fees charged by the Public Trustee and the Court of Protection; recoveries from the National Investment and Loans Office for the cost of administering funds in court; recovery from the investment managers for the cost of administering the Commons Investment Schemes; recoveries for research and recommendation work undertaken by the Law Commission; recoveries by the Official Solicitor pursuant to his duties under the Supreme Court Act 1981 and Public Trustee Act 1906; fees charged by the Lands Tribunal, recoveries from the National Insurance Fund for the cost of Social Security Commissioners; fees from the Land Registry; receipts relating to the Land Registry Adjudicator; income from National Insurance Fund in relation to the Tribunals Appeals Service; fees relating to the Office of the Information Commissioner; fees from nursery facilities and other fees; charges and receipts received;			
sale of publications; reimbursements from the ARAMIS PFI supplier of the costs of seconded staff and banking charges; receipts from rents; service charges and site usage; recovery for magistrates' courts accommodation; contributions paid by legally aided defendants in the higher courts; receipts of VAT refunds on contracted out services; judicial superannuation contributions, receipts from the European Commission; receipts from the Financial Services and Markets Tribunal; receipts under the New Deal Scheme; receipts from Wider Markets Initiatives; receipts from Royal Licences; receipts from the Judicial Pensions supply Estimate to fund administrative costs; recovery of costs from Twinning projects; recovery of costs relating to the Hunting Bill; receipts in relation to Enforcement Improvement schemes; receipts in relation to the devolution Service Level Agreement; receipts in relation to by-election funding; receipts in relation to the use of DDJs			
as prison adjudicators; receipts in relation to Legal Services Complaints Commission, receipts in relation to Scotland Office secondees, receipts in relation to Data Protection enquiries and income arising from Machinery of Government changes.			
RfR 2: Overseeing the effective operation of the devolution settlement in Scotland and representing the interests of Scotland within the UK Government			
Administration	965	965	816
<i>of which:</i>			
Sale of goods and services	965	965	816
Total RfR 2	965†	965	816
† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: receipts in respect of rent, payments from other departments for legal services and other receipts.			
RfR 3: To support the Secretary of State in discharging his role of representing Wales in the UK Government, representing the UK Government in Wales and ensuring the smooth working of the devolution settlement in Wales			
Administration	9	9	1
<i>of which:</i>			
Sale of goods and services	9	9	1
Total RfR 3	9†	9	1
† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: income from rent for use of accommodation in Gwydyr House by the National Assembly of Wales.			
Total Operating A in A	405,614	591,863	475,603

Analysis of non-operating appropriations in aid (A in A)

	£'000		
	2006-07 Provision	2005-06 Provision	2004-05 Outturn
RfR 1: To promote the development of a modern, fair, cost effective and efficient system of justice for all			
Administration	-	-	4,820
<i>of which:</i>			
Sale of assets	-	-	4,820
Programme	-	11,663	17,128
<i>of which:</i>			
Sale of assets	-	11,663	17,128
Total RfR 1	-	11,663	21,948
Total Non-Operating A in A	-	11,663	21,948

Notes to the Main Estimate (*continued*)

Analysis of Consolidated Fund extra receipts

	£'000					
	2006-07		2005-06		2004-05	
	Provision		Provision		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Operating income not classified as A in A ●	-	-	-	-	-	2,418
Magistrates Courts ●	244,353	244,353	244,353	244,353	290,718	265,623
Other Amounts Collectable on Behalf of the Consolidated Fund* ●	-	-	-	-	117,241	117,241
Loan charges received from Dyfed Powys in respect of Cleddau Bridge ●	-	-	125	-	100	-
EU funding for Tir Gofal ●	-	-	-	-	2,400	-
ESF receipts relating to pre 2001 training programmes formerly administered by the Department of Education ●	-	-	-	-	4,500	-
Total	244,353	244,353	244,478	244,353	414,959	385,282

* Sums received by the Scottish Executive, which are to be paid to the Consolidated Fund and remitted by the Secretary of State.

Notes to the Main Estimate (*continued*)

Departmental Expenditure Limits and Administration budgets

	£'000		
	Voted	Non-voted	Total
Resource DEL	1,635,100	2,113,549	3,748,649
<i>of which:</i> *			
Administration budget	527,748	-	527,748
Near-cash in RDEL	1,395,642	2,272,642	3,668,284
Capital DEL**	129,630	-	129,630
Less Depreciation†	-124,353	-832	-125,185
Total DEL	1,640,377	2,112,717	3,753,094

* The total of the 'Administration Budget' and 'Near-cash in Resource DEL' figures may well be greater than total resource DEL, due to the definitions overlapping.

** Capital DEL includes items treated as resource in Estimates and accounts but which are treated as Capital DEL in budgets.

† 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.

Comparison of provision sought with final provision for the previous year

The total net resource budget sought for 2006-07 of £38,631,548,000 is 8.7 per cent higher than the final net provision for 2005-06 of £35,554,225,000.

Cash which may be retained to offset expenditure

	£'000		
	2006-07 Provision	2005-06 Provision	2004-05 Outturn
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.	405,614	603,526	497,551