

Northern Ireland Office

Introduction

1. This Supplementary Estimate is required for the following purposes:

		Amount (£)	
		<u>Increases</u>	<u>Reductions</u>
<u>Changes in resources</u>			
RfR 1: Playing a full part in implementing the Good Friday Agreement and representing the interests of Northern Ireland in the UK Government; supporting and developing an efficient, effective and responsive Criminal Justice System; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending			
<u>Section</u>	<u>Reason for change</u>		
<u>Changes related to movements in budgets</u>			
<u>Take up of DEL End-Year Flexibility</u>			
<u>Non-cash EYF</u>			
G2	Other resource - Compensation Agency - additional resources for provisions relating to compensation payments	11,523,000	
K2	Other resource - Youth Justice Agency - additional resources for pension scheme	1,200,000	
J2	Other resource - Northern Ireland Prison Service - additional resources for non-cash cost of asset revaluation	690,000	
<u>Transfers of budgetary cover to/from other government departments</u>			
J2	Other current resources - Northern Ireland Prison Service - increase funded by budget transfer from Department of Health, Social Services and Public Safety, Northern Ireland for healthcare costs	5,469,000	
H2	Other current resources - Policing and Security Directorate - increase funded by budget transfer from Ordinance Survey Northern Ireland for mapping services	885,000	
K2	Other current resources - Youth Justice Agency - increase funded by budget transfer from Department of Social Development, Northern Ireland for renewing communities programmes	491,000	
H1	Administration costs - Policing and Security Directorate - reduction to fund budget transfer to Ordinance Survey Northern Ireland for mapping services		-100,000
F2	Other current resources - Criminal Justice Directorate - reduction to fund budget transfer to Department of Health, Social Services and Public Safety, Northern Ireland for domestic violence campaign		-50,000

H2	Other current resources - Policing and Security Directorate - reduction to fund budget transfer to Department of Enterprise, Trade and Industry, Northern Ireland for staff costs		-33,000
H2	Other current resources - Policing and Security Directorate - reduction to fund budget transfer to Office of the First Minister and Deputy First Minister for research programme		-25,000
A1	Administration costs - Central Administration - reduction to fund budget transfer to Office of the First Minister and Deputy First Minister for staff costs		-16,000

Other changesResource transfers within the Request for Resources

H1	Reallocation of administration costs from Policing and Security Directorate to Central Administration		-752,000
A1	Reallocation of administration costs to Central Administration from Policing and Security Directorate	752,000	
H1	Reallocation of administration costs from Policing and Security Directorate to Northern Ireland Prison Service		-215,000
J1	Reallocation of administration costs to Northern Ireland Prison Service from Policing and Security Directorate	215,000	
F1	Reallocation of administration costs from Criminal Justice Directorate to Northern Ireland Prison Service		-152,000
J1	Reallocation of administration costs to Northern Ireland Prison Service from Criminal Justice Directorate	152,000	
F1	Reallocation of administration costs from Criminal Justice Directorate to Bloody Sunday Inquiry		-89,000
L1	Reallocation of administration costs to Bloody Sunday Inquiry from Criminal Justice Directorate	89,000	
F1	Reallocation of administration costs from Criminal Justice Directorate to Ministers		-78,000
B1	Reallocation of administration costs to Ministers from Criminal Justice Directorate	78,000	
C5	Reallocation of appropriations-in-aid from Political Directorate to Forensic Science Northern Ireland		-11,000
E5	Reallocation of appropriations-in-aid to Forensic Science Northern Ireland from Political Directorate	11,000	
A2	Reallocation of other current resources to Central Administration from Political Directorate	2,017,000	
C2	Reallocation of other current resources from Political Directorate to Central Administration		-2,017,000

F2	Reallocation of other current resources to Criminal Justice Directorate from Political Directorate	11,000	
C2	Reallocation of other current resources from Political Directorate to Criminal Justice Directorate		-11,000
L2	Reallocation of other current resources to Bloody Sunday from Political Directorate	437,000	
C2	Reallocation of other current resources from Political Directorate to Bloody Sunday		-437,000
D2	Reallocation of other current resources to Public Prosecution Service from Political Directorate	343,000	
C2	Reallocation of other current resources from Political Directorate to Public Prosecution Service		-343,000
G2	Reallocation of other current resources to Compensation Agency Service from Political Directorate	2,733,000	
C2	Reallocation of other current resources from Political Directorate to Compensation Agency		-2,733,000
G2	Reallocation of other current resources to Compensation Agency Service from Policing and Security Directorate	2,357,000	
H2	Reallocation of other current resources from Policing and Security Directorate to Compensation Agency		-2,357,000
G2	Reallocation of other current resources to Compensation Agency Service from Northern Ireland Prison Service	2,519,000	
J2	Reallocation of other current resources from Northern Ireland Prison Service to Compensation Agency		-2,519,000
G5	Reallocation of appropriations-in-aid to Compensation Agency from Political Directorate	81,000	
C5	Reallocation of appropriations-in-aid from Political Directorate to Compensation Agency		-81,000
G2	Reallocation of other current resources to Compensation Agency Service from Youth Justice Agency	94,000	
K2	Reallocation of other current resources from Youth Justice Agency to Compensation Agency		-94,000
I2	Reallocation of other current resources to Policing Non-Severance from Youth Justice Agency	32,000	
K2	Reallocation of other current resources from Youth Justice Agency to Policing Non-Severance		-32,000
I2	Reallocation to Policing Non-Severance other current resources from Policing and Security Directorate grants	27,000	
H3	Reallocation from Policing and Security Directorate grants to Policing Non-Severance other current resources		-27,000

Transfers to/from non-voted spending

A2	Increase in other current resources for Central Administration transferred from non-voted Probation Board funds	1,087,000
A2	Increase in other current resources for Central Administration transferred from non-voted Policing Board funds	500,000
A2	Increase in other current resources for Central Administration transferred from non-voted Police Ombudsman funds	150,000
A2	Increase in other current resources for Central Administration transferred from Human Rights Commission funds	106,000

Changes in non-budget spending

N3	Grants - Police Pensions - increase in cash grant required	16,488,000
P3	Grants - Probation Board - increase in cash grant required	125,000
M3	Grants - Police Service of Northern Ireland - reduction in cash grant	-7,862,000
Q3	Grants - Policing Board - reduction in cash grant required	-500,000
O3	Grants - Police Ombudsman - reduction in cash grant required	-350,000
R3	Grants - Human Rights Commission - reduction in cash grant required	-66,000

Changes in operating appropriations-in-aid (fully offset by changes in spending)

A1	Increase in Central Administration administration costs offset by increase in administration receipts	18,000
A5	Increase in administration receipts offsetting administration costs expenditure within Central Administration	-18,000
F1	Reduction in administration costs for Criminal Justice Directorate to offset reduction in Forensic Science Northern Ireland administration receipts	-199,000
E5	Reduction in Forensic Science Northern Ireland receipts offset by reduction in Criminal Justice Directorate administration costs expenditure	199,000
E1	Reduction in administration costs for Forensic Science Northern Ireland to offset reduction in administration receipts	-775,000
E5	Reduction in Forensic Science Northern Ireland administration receipts offset by reduction in administration costs	775,000
C1	Reduction in administration costs for Political Directorate to offset reduction in Forensic Science Northern Ireland administration receipts	-271,000
E5	Reduction in Forensic Science Northern Ireland administration receipts offset by reduction in Political Directorate administration costs	271,000

H5	Reduction in programme receipts within Policing and Security Directorate offset by reduction in other current resources	850,000	
H2	Reduction in other current resources within Policing and Security Directorate to offset reduction in programme receipts		-850,000
G2	Increase in Compensation Agency other current resources offset by increase in Political Directorate programme receipts	35,000	
C5	Increase in Political Directorate programme receipts offsetting increase in Compensation Agency other current resources		-35,000
G2	Increase in Compensation Agency other current resources offset by additional Northern Ireland Prison Service receipts	38,000	
J5	Additional Northern Ireland Prison Service receipts offsetting increase in Compensation Agency other current resources		-38,000
		<u>Total</u>	<u>52,848,000</u>
	Total change in resources for RfR1		-23,136,000
			29,712,000
	Total change in resources for Estimate		29,712,000

Changes in Capital

<u>Section</u>	<u>Reason for change</u>	<u>Increases</u>	<u>Reductions</u>
	<u>Changes related to movements in budgets</u>		
	<u>Transfers of budgetary cover to/from other government departments</u>		
J7	Northern Ireland Prison Service - increase in provision funded in budgetary terms by transfer from Department of Health, Social Services and Public Safety, Northern Ireland for healthcare costs	15,000	
J7	Northern Ireland Prison Service - increase in provision funded in budgetary terms by transfer from Northern Ireland Court Service for video links	20,000	
	<u>Changes in non-operating appropriations-in-aid (not offset by changes in spending)</u>		
A8	Reduction in Central Administration non-operating appropriations-in-aid	650,000	
E8	Reduction in Forensic Science Northern Ireland non-operating appropriations-in-aid	50,000	

Other changesTransfers to/from non-voted spending

A7	Transfer to Central Administration capital from non-voted capital spending	2,856,000	
B7	Transfer to Ministers capital from non-voted capital spending	7,000	
C7	Transfer to Political Directorate capital from non-voted capital spending	158,000	
H7	Transfer to Policing and Security Directorate capital from non-voted capital spending	900,000	
E7	Transfer to Forensic Science Northern Ireland capital from non-voted capital spending	1,140,000	
F7	Transfer to Criminal Justice Directorate capital from non-voted capital spending	951,000	
K7	Transfer to Youth Justice Agency capital from non-voted capital spending	229,000	
D7	Transfer to Public Prosecution Service capital from non-voted capital spending	963,000	
G7	Transfer to Compensation Agency capital from non-voted capital spending	231,000	
		<u>Total</u>	<u>8,170,000</u>
	Total change in capital for Estimate		8,170,000

- As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £32,456,000.
- Symbols are explained in the Introduction to this booklet.

Northern Ireland Office

Part I

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RfR 1: Playing a full part in implementing the Good Friday Agreement and representing the interests of Northern Ireland in the UK Government; supporting and developing an efficient, effective and responsive Criminal Justice System; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending	29,712,000
Total additional net resource requirement	29,712,000
Additional net cash requirement	32,456,000

SUPPLEMENTARY amounts required in the year ending 31 March 2008 for expenditure by the Northern Ireland Office on:

RfR 1: Playing a full part in implementing the Good Friday Agreement and representing the interests of Northern Ireland in the UK Government; supporting and developing an efficient, effective and responsive Criminal Justice System; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending

expenditure on central administrative services; expenditure on Head of State related costs; VIP visits to Northern Ireland; the Bloody Sunday Inquiry; Reviews and Commissions arising from the Good Friday Agreement; expenditure on political development and inquiries; expenditure on Victims of the Troubles; expenditure arising from the Northern Ireland Act 1998 and the Northern Ireland Act 2000; expenditure arising from elections; forensic services; services related to crime; criminal justice including juvenile justice services; probation and after-care; state pathology; Crown prosecution and other legal services; compensation schemes; European Union peace and reconciliation projects and certain other grants; implementation of the Independent Commission on Police findings; security; the Police Ombudsman; Access Northern Ireland; the Independent Assessor of Military Complaints Procedures in Northern Ireland; the Parades Commission; arms decommissioning; policing; prisons including the Prison Service and the Prisoner Ombudsman; the Northern Ireland Law Commission and associated non-cash items.

RfR 2: Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998 and the Northern Ireland Act 2000

grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

The Northern Ireland Office will account for this Estimate.

Part II: Changes proposed

Resources	Present Net Provision	Change in Gross Provision	Change in A in A	Change in Net Provision	£'000	
					New Net Provision	
RfR 1: Playing a full part in implementing the Good Friday Agreement and representing the interests of Northern Ireland in the UK Government; supporting and developing an efficient, effective and responsive Criminal Justice System; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending						
Spending in Departmental Expenditure Limits (DEL)						
<i>Central Government spending</i>						
RfR 1 - A	Central Administration	44,846	4,614	18	4,596	49,442
RfR 1 - B	Ministers	2,710	78	-	78	2,788
RfR 1 - C	Political Directorate	41,315	-5,812	127	-5,939	35,376
RfR 1 - D	Department of the Director of Public Prosecutions	35,831	343	-	343	36,174
RfR 1 - E	Forensic Science Northern Ireland	1,446	-775	-1,256	481	1,927
RfR 1 - F	Criminal Justice	31,010	-557	-	-557	30,453
RfR 1 - G	Compensation Agency	36,950	19,299	-81	19,380	56,330
RfR 1 - H	Policing & Security	16,320	-3,474	-850	-2,624	13,696
RfR 1 - I	Policing- Non-Severance	2,100	59	-	59	2,159
RfR 1 - J	Northern Ireland Prison Service	131,076	4,007	38	3,969	135,045
RfR 1 - K	Youth Justice Agency	20,631	1,565	-	1,565	22,196
RfR 1 - L	Bloody Sunday	4,054	526	-	526	4,580
Non-Budget						
RfR 1 - M	Police	817,691	-7,862	-	-7,862	809,829
RfR 1 - N	Police Pensions	55,271	16,488	-	16,488	71,759
RfR 1 - O	Police Ombudsman for Northern Ireland	9,076	-350	-	-350	8,726
RfR 1 - P	Probation Board for Northern Ireland	15,642	125	-	125	15,767
RfR 1 - Q	Northern Ireland Policing Board	9,274	-500	-	-500	8,774
RfR 1 - R	Northern Ireland Human Rights Commission	1,746	-66	-	-66	1,680
Total RfR 1			27,708	-2,004	29,712	
Total Changes to RfRs			27,708	-2,004	29,712	

Part II: Changes proposed

Resources	Present Net Provision	Change in Gross Provision	Change in A in A	Change in Net Provision	£'000
					New Net Provision
Capital and Cash					
Total Capital Expenditure	94,355	7,470	101,825		
Non-Operating A in A	69,261	-700	68,561		
Net cash requirement	11,623,994	32,456	11,656,450		

Part II: Revised subhead detail including additional provision

Resources						Capital		£'000
1	2	3	4	5	6	7	8	
Admin	Other current	Grants	Gross Total	A in A	Net Total	Capital	Non-operating A in A	
RFR 1: Playing a full part in implementing the Good Friday Agreement and representing the interests of Northern Ireland in the UK Government; supporting and developing an efficient, effective and responsive Criminal Justice System; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending								
94,835	268,826	958,907	1,322,568	14,561	1,308,007	101,825	68,561	
Spending in Departmental Expenditure Limits (DEL)								
Central Government spending								
A Central Administration								
48,358	4,786	-	53,144	3,702	49,442	70,033	68,561	
B Ministers								
2,788	-	-	2,788	-	2,788	7	-	
C Political Directorate								
5,418	30,385	-	35,803	427	35,376	386	-	
D Department of the Director of Public Prosecutions								
2,242	34,007	-	36,249	75	36,174	1,281	-	
E Forensic Science Northern Ireland								
11,016	-	-	11,016	9,089	1,927	1,524	-	
F Criminal Justice								
5,155	22,098	3,200	30,453	-	30,453	6,106	-	
G Compensation Agency								
-	23,098	33,451	56,549	219	56,330	255	-	
H Policing & Security								
5,284	7,047	2,175	14,506	810	13,696	1,063	-	
I Policing- Non-Severance								
-	209	1,950	2,159	-	2,159	-	-	
J Northern Ireland Prison Service								
13,839	121,125	290	135,254	209	135,045	20,920	-	
K Youth Justice Agency								
-	22,226	-	22,226	30	22,196	250	-	
L Bloody Sunday								
735	3,845	-	4,580	-	4,580	-	-	
Non-Budget								
M Police								
-	-	809,829	809,829	-	809,829	-	-	
N Police Pensions								
-	-	71,759	71,759	-	71,759	-	-	
O Police Ombudsman for Northern Ireland								
-	-	8,726	8,726	-	8,726	-	-	
P Probation Board for Northern Ireland								
-	-	15,767	15,767	-	15,767	-	-	
Q Northern Ireland Policing Board								
-	-	8,774	8,774	-	8,774	-	-	

Part II: Revised subhead detail including additional provision

		Resources				Capital		£'000	
	1	2	3	4	5	6	7	8	
	Admin	Other current	Grants	Gross Total	A in A	Net Total	Capital	Non-operating A in A	
R	Northern Ireland Human Rights Commission	-	-	1,680	1,680	-	1,680	-	-
S	Criminal Justice Inspectorate	-	-	1,306	1,306	-	1,306	-	-
RfR 2: Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998 and the Northern Ireland Act 2000									
	-	-	10,334,001	10,334,001	-	10,334,001	-	-	
Non-Budget									
A	Grants to the Northern Ireland Consolidated Fund	-	-	10,334,000	10,334,000	-	10,334,000	-	-
B	European Insitutions (Net)	-	-	1	1	-	1	-	-
Total for Estimate:									
	94,835	268,826	11,292,908	11,656,569	14,561	11,642,008	101,825	68,561	

Part II: Resource to cash reconciliation

	<u>Present</u>	<u>Increase (+)/ Decrease (-)</u>	<u>£'000</u> <u>Revised</u>
Net Resource Requirement	11,612,296	29,712	11,642,008
Voted capital items			
Capital	94,355	7,470	101,825
<i>Less:</i> Non-operating A in A	<u>69,261</u>	<u>-700</u>	<u>68,561</u>
Total net voted capital	25,094	8,170	33,264
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-9,831	744	-9,087
Depreciation	-17,275	-743	-18,018
New provisions and adjustments to previous provisions	-36,260	-12,736	-48,996
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-742	-691	-1,433
Increase(+)/decrease (-) in stock	-13	-	-13
Increase(+)/decrease (-) in debtors	-1,799	-	-1,799
Increase(-)/decrease (+) in creditors	-200	-	-200
Use of provisions	<u>52,724</u>	<u>8,000</u>	<u>60,724</u>
Total accruals to cash adjustments	-13,396	-5,426	-18,822
Excess cash to be CFERd	-	-	-
Net Cash Requirement	11,623,994	32,456	11,656,450

Part III: Extra receipts payable to the Consolidated Fund

As in existing provision

Forecast Operating Cost Statement

	£'000
	2007-08 provision
Net Administration Costs	
RfR1	81,753
RfR2	-
Total Net Administration Costs	81,753
Net Programme Costs	
RfR1	1,226,254
RfR2	10,334,001
Non-voted	-
Total Net Programme costs	11,560,255
Total Net Operating Cost	11,642,008
<i>of which:</i>	
Net Resource Requirement	11,642,008
Non-voted expenditure	-
Consolidated Fund Extra Receipts	-
Resource Budget	1,621,078

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2007-08 Provision
Net Resource Requirement (Estimates)	11,642,008
<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	-
Other adjustments	-
Net Operating Costs (Accounts)	11,642,008
<i>Adjustments to remove:</i>	
Gains/losses from sale of capital assets	-
Capital grants	-
European Union income related to capital grants	-
voted expenditure outside the budget	-10,521,130
<i>Adjustments to additionally include:</i>	
other Consolidated Fund Extra Receipts	-
resource consumption of non departmental public bodies	313,071
unallocated resource provision	-
Other adjustments	187,129
Resource Budget (Budget)	1,621,078
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	1,384,636
Annually Managed Expenditure (AME)	236,442

Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2007-08 Provision
Net Voted Capital (Estimates)	33,264
<i>Adjustments to additionally include:</i>	
other Consolidated Fund Extra Receipts	-
capital spending by non departmental public bodies	38,674
capital grants	-
European Union income related to capital grants	-
supported capital expenditure (revenue)	-
capital spending by levy funded bodies	-
unallocated capital provision	-
Other adjustments	-
Capital Budget (Budget)	71,938
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	71,938
Annually Managed Expenditure (AME)	-

Notes to the 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 Jonathan Phillips, Permanent Secretary of the Northern Ireland Office

Request for Resources 2 Jonathan Phillips, Permanent Secretary of the Northern Ireland Office

Jonathan Phillips as the Accounting Officer of the Northern Ireland Office 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 AO as the permanent head, remains in general overall charge of the Northern Ireland Office.

The responsibilities of an Accounting Officer are set out in chapter 3 of Managing Public Money. 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.

Notes to the Estimate (*continued*)

Analysis of operating appropriations in aid (A in A)

	£'000
	2007-08
RfR 1: Playing a full part in implementing the Good Friday Agreement and representing the interests of Northern Ireland in the UK Government; supporting and developing an efficient, effective and responsive Criminal Justice System; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending	
Administration	13,082
<i>of which:</i>	
Income from licences	40
Income from fees and charges	75
Recovery of Costs	12,758
Income from other sales	209
Programme	1,479
<i>of which:</i>	
Recovery of Costs	1,406
Income from fees and charges	73
Total RfR1	14,561 †

† Amount that may be appropriated in aid in addition to the net total arising from : recoupment of electoral expenses, shared accommodation costs, receipts from the sale of video conference facilities, certain pensions contributions, receipts from accruing superannuation liability charges, fees and costs recovered for work done for other departments, freedom of information receipts, data protection receipts; recovery of compensation paid, recoupment of grant funding, recovery of costs associated with supplying forensic science services, costs and fees awarded in favour of the Crown, receipts arising from arms decommissioning, proceeds of prison occupational services, sale of surplus stores and catering equipment, creche fees, contributions to community programmes from health and voluntary sectors, dividend interest and tuck shop receipts.

Total Operating A in A	14,561
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Analysis of non - operating appropriations in aid (A in A)

RfR 1: Playing a full part in implementing the Good Friday Agreement and representing the interests of Northern Ireland in the UK Government; supporting and developing an efficient, effective and responsive Criminal Justice System; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending

Programme	68,561
<i>of which:</i>	
Sale of assets	68,561
Total RfR1	68,561 †
<i>† Amount that may be applied as non-operating appropriations in aid arising from: receipts from the sale of residential properties, surplus IT and office equipment</i>	
Total Non-Operating A in A	68,561

Notes to the Estimate (*continued*)

Departmental Expenditure Limits and Administration Budgets

	Change		New DEL		£'000
	Voted	Non-voted	Voted	Non-voted	Total
Resource DEL	21,877	19,831	390,166	994,470	1,384,636
<i>of which:</i>					
Administration budget †	-116	-	81,753	-	81,753
Near-cash in RDEL	8,451	5,857	312,632	719,263	1,031,895
Capital DEL ††	8,170	-8,135	33,264	38,674	71,938
Less Depreciation †††	-743	-1,187	-18,018	-45,068	-63,086
Total DEL	29,304	10,509	405,412	988,076	1,393,488

† The total of '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.

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	83,122

