

Ministry of Justice

Main Estimate 2021-22: Estimates Memorandum

1 Overview

1.1 Objectives

At the time of publication of this document the Ministry of Justice (MoJ), like other departments, has not yet published its Outcome Delivery Plan for 2021-22.

The department's current objectives are as follows:

Objectives (system outcomes):

1. Reform sentencing and probation to protect the public from harm;
2. Transform the prison estate so it is decent, safe and has the right capacity;
3. Reduce re-offending to turn people's lives around for good;
4. Provide access to justice that best meets people's needs today;
5. Create a modern, transparent and efficient court system; and
6. Foster a flourishing legal services sector that contributes to the economy.

The highest priority for the department continues to be rising to the challenges the pandemic presents the justice system and maintaining focus on the recovery of our frontline services.

MoJ's spending is designed to support its delivery of these objectives and the detail of how we do that is provided at Section 3.1.

1.2 Spending controls

Departmental spending is managed according to spending control totals, for which Parliament's approval is sought.

The spending control totals that Parliament votes are:

- Resource Departmental Expenditure Limit (Resource DEL): the cost of running the department and delivering its programmes;
- Capital Departmental Expenditure Limit (Capital DEL): investment in infrastructure, including net expenditure on capital assets; and
- Resource Annually Managed Expenditure (Resource AME): less predictable day to day spending, which for MoJ mainly comprises impairments of assets to represent true and fair value and movements in provisions.

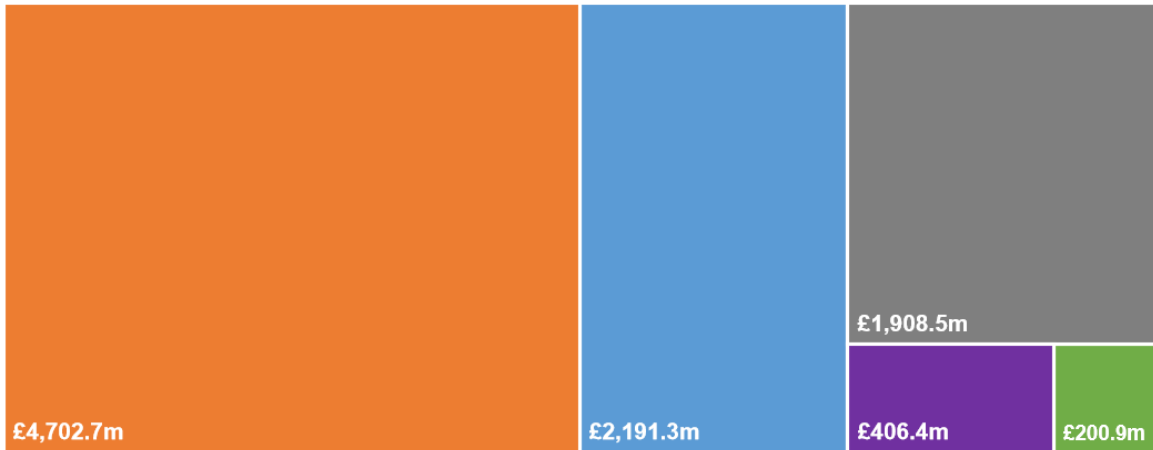
Parliament also votes a Net Cash Requirement designed to cover the cash and other working capital movements to support the spending control totals.

1.3 Main areas of spending

The department's spending totals in the Main Estimate for 2021-22, allocated to each spending body, are presented in the charts which follow.

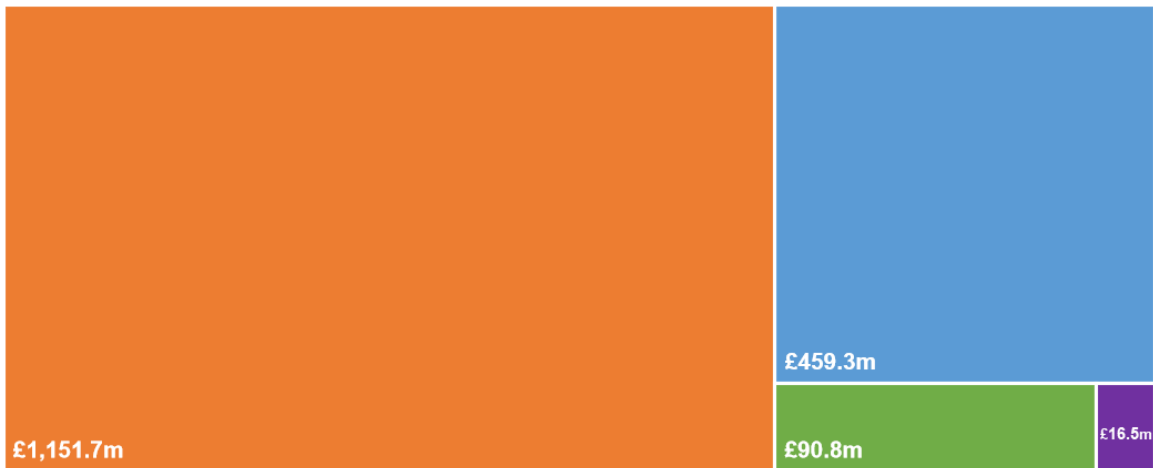
Resource DEL: Total budget £9.4 billion, 2021-22

■ HMCTS ■ HMPPS ■ HQ ■ LAA ■ Other Agencies and Executive NDPBs



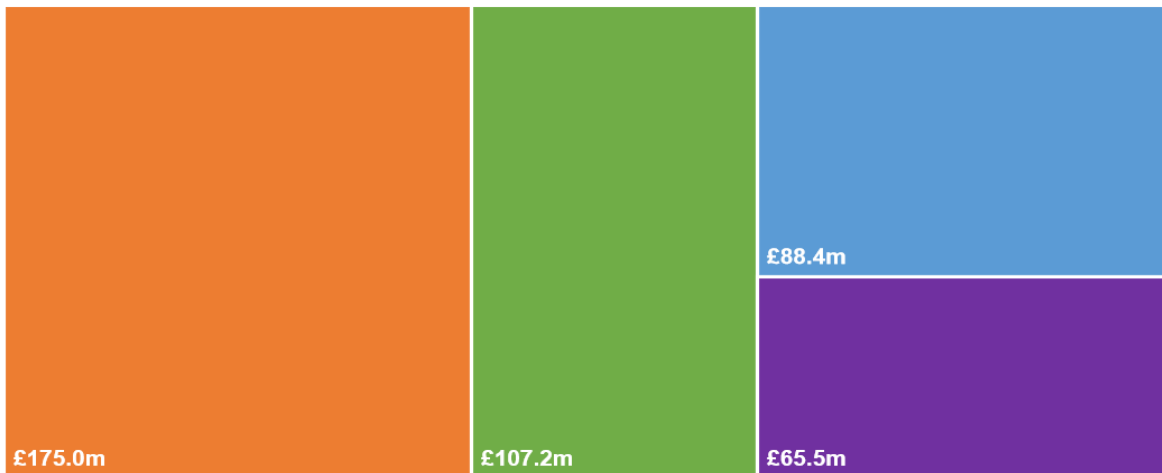
Capital DEL: Total budget £1.7 billion, 2021-22

■ HMCTS ■ HMPPS ■ HQ ■ Other Agencies and Executive NDPBs



AME: Total budget £0.4 billion, 2021-22

■ HMCTS ■ HMPPS ■ HQ ■ Other Agencies and Executive NDPBs



The spending totals for Other Agencies and Executive NDPBs are shown in the table below.

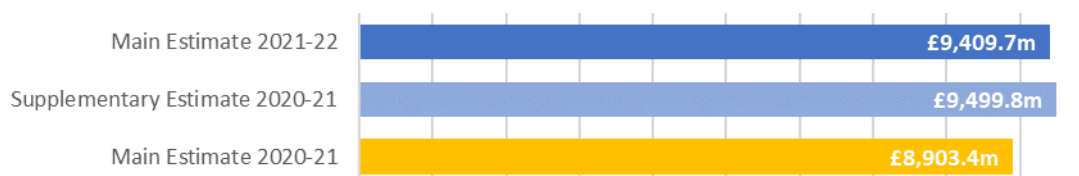
	Resource DEL £m	Capital DEL £m	AME £m
Legal Aid Agency	1,908.5	3.5	17.0
Criminal Injuries Compensation Authority	137.9	0.1	30.0
Office of the Public Guardian	-8.0	5.3	1.4
Youth Justice Board	94.3	0.6	0.2
Parole Board	23.5	-	0.2
Legal Services Board	-	0.0	-
Office for Legal Complaints	-	0.3	-
Judicial Appointments Commission	8.7	0.3	-
Cafcass	135.8	5.6	16.5
Criminal Cases Review Commission	7.3	0.9	0.3
Gov Facility Services Limited	-	-	-
Independent Monitoring Authority for the Citizens' Rights Agreements	6.9	-	-
Totals	2,314.9	16.5	65.6

1.4 Comparison of spending totals sought

The table and charts below show how the totals sought for MoJ compare with the Main and Supplementary Estimates 2020-21.

Spending total Amounts sought this year (Main Estimate 2021-22)		Changes from final budget last year (Supplementary Estimate 2020-21)		Changes from original budget last year (Main Estimate 2020-21)	
Control Budget	£m	£m	%	£m	%
Resource DEL	9,409.7	-90.1	-0.9%	506.3	+5.7%
Capital DEL	1,718.3	641.6	+59.6%	845.3	+96.8%
AME	436.1	-166.3	-27.6%	21.7	+5.2%

Resource DEL: total budget



Capital DEL: total budget



AME: total budget



1.5 Key drivers of spending changes since last year

Further details of the following changes in spending are provided at section 2.1.

At the Main Estimate, Resource DEL has decreased by £90.1m (0.9%). This reduction is principally driven by the receipt of funding in the 2020-21 Supplementary Estimate to cover loss of income as a result of the pandemic. Capital DEL has increased by £641.6m (59.6%) compared to last year's final budget.

Funding agreed with HM Treasury at Spending Round 2020

At Spending Round 2020, the Chancellor announced funding for MoJ in 2021-22 of £8,687m Fiscal Resource DEL and £1,395m Capital DEL.

Other funding changes

In addition to the above, the Main Estimate includes additions comprising:

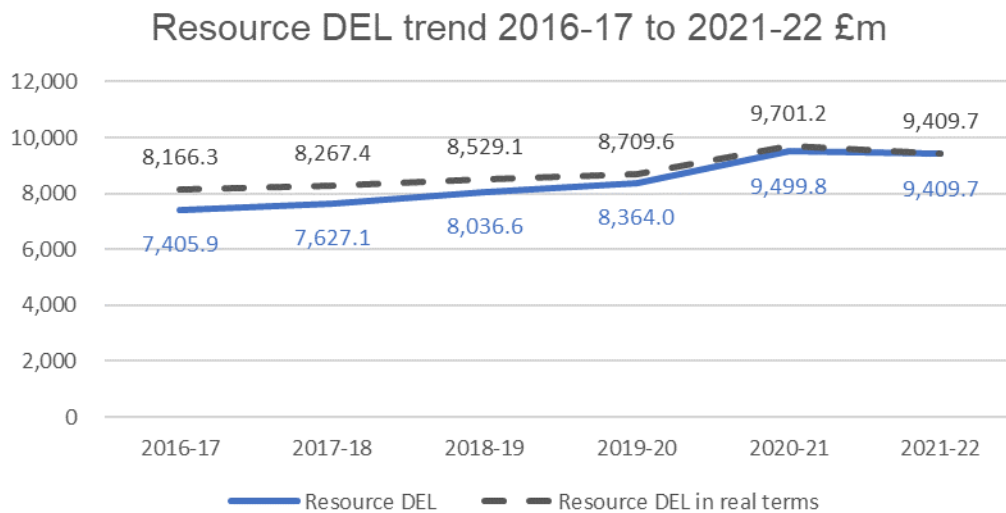
- £50m Resource DEL to fund reduced re-offending measures as prioritised by the Crime and Justice Taskforce;
- £12m Resource DEL for projects from the Shared Outcomes Fund;
- £28m Resource DEL budget cover transfers to/from other government departments; and
- Funding to support implementation of the new International Financial Reporting Standard (IFRS) 16 Leases. This comprises £24m Resource DEL, £324m Capital DEL and £43m AME.

1.6 New policies and programmes; and other ambit changes

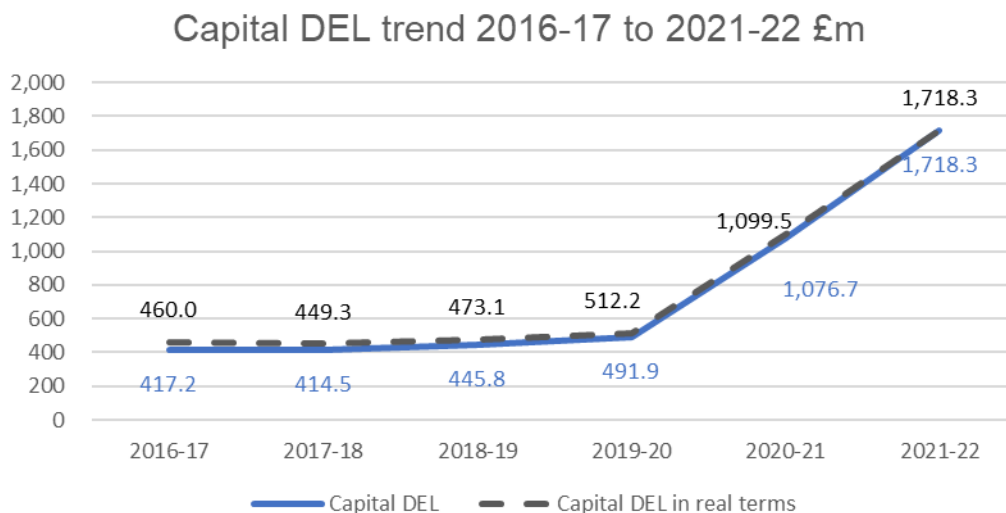
There have been no new policies and programmes since the Supplementary Estimate 2020-21. Some minor drafting changes have however been made to the ambit for clarification purposes.

1.7 Spending trends

The charts below show overall spending trends covering the last four years, plans presented in the 2020-21 Supplementary Estimate and 2021-22 Main Estimate. All figures described as 'real terms' are quoted at 2021-22 prices.



In real terms, Resource DEL is 15% higher in 2021-22 than it was in 2016-17. This is largely as a result of increased spend on prisons, including additional prison officers and additional safety, decency and security measures, and increased demand in family law. This increased spend has been partly mitigated by efficiencies delivered by MoJ's functional services.



In real terms, Capital DEL is 273% higher in 2021-22 than it was in 2016-17. The increase is largely driven by investment in court reform, new prison builds in response to projected

growth in capacity requirements, and prison estate maintenance to meet health and safety regulations and keep cells in use.

1.8 Administration costs and efficiency plans

Admin DEL funding is 6.6% higher compared to last year's final budget. This increase is driven by assumptions at Spending Round 2020. This position will be closely monitored in-year and any appropriate adjustments will be discussed with HM Treasury at the Supplementary Estimate.

Spending total Amounts sought this year (Supplementary Estimate 2021-22)		Changes from final budget last year (Supplementary Estimate 2020-21)		Changes from original budget last year (Main Estimate 2020-21)	
Control total	£m	£m	%	£m	%
Resource DEL Admin	496.6	30.6	+6.6%	30.7	+6.6%

In real terms, Admin DEL is 12% lower in 2021-22 than it was in 2016-17 and the proportion of Admin DEL to total Resource DEL budget has decreased from 7% to 5%. Savings in administration budgets have been achieved by a comprehensive restructuring of back office functions, including a move to a functional leadership model, smarter working practices maximising use of technology, and moving staff from central London locations.

2. Spending detail

2.1 Explanations of changes in spending

Resource DEL

The table below shows how the department's 2021-22 Main Estimate Resource DEL spending plans compare with last year.

Estimate Subheads	System Outcome	This year Main Estimate 2021-22	Last year Supplementary Estimate 2021-22	Change from original budget	
		£m	£m	£m	%
A, C, D, E, F, G, H	Access to justice	1,925.0	1,839.1	85.9	5%
A, J, K, P	A flourishing legal services sector	18.6	21.0	-2.4	-12%
A, C, I, O	A transparent and efficient court system	1,559.0	1,405.0	154.1	11%
A, B	Decent and safe prisons	3,086.1	3,185.5	-99.4	-3%
A, B, L, N	Public protection	1,366.0	1,203.9	162.1	13%
A, B, M	Reduced re-offending	433.1	416.6	16.5	4%
A	Functional support	1,021.9	1,428.8	-406.9	-40%
	Totals	9,409.7	9,499.8	-90.1	-1%

Changes that are more than 10% and more than £10m are explained below. Further detail of spending within these totals is given in the Table at Annex A.

Transparent court system

- Funding to modernise and transform courts and tribunal services delivery through the HMCTS Reform Programme.

Public protection

- Increased funding to deliver the Probation Reform Programme and associated demand impacts.

Functional support

- Reduction in funding held centrally at the start of the year for change projects that will be allocated under MoJ's change management processes;
- Funding expected at the Supplementary Estimate 2021-22 for HMCTS Reform and OGD transfers which has already been allocated to delivery areas; and
- Supplementary Estimate 2020-21 included funding which was held centrally towards the loss of court fee income as a result of the Covid-19 pandemic.

Capital DEL

The table below shows how the department's 2021-22 Main Estimate Capital DEL spending plans compare with last year.

Estimate Subheads	System Outcome	This year Main Estimate 2021-22	Last year Supplementary Estimate 2021-22	Change from original budget	
		£m	£m	£m	%
A,D,E,F,G,H	Access to justice	15.4	1.3	14.1	1062%
J,K	A flourishing legal services sector	0.3	0.3	-0.0	0%
A,C,I	A transparent and efficient court system	459.6	300.8	158.8	53%
A,B	Decent and safe prisons	1,036.5	454.3	582.2	128%
A,B	Public protection	95.9	72.0	23.9	33%
A,B,M	Reduced re-offending	21.7	9.8	11.9	121%
A	Functional support	89.0	238.2	-149.2	-63%
	Totals	1,718.3	1,076.7	641.6	60%

Changes that are more than 10% and more than £10m are explained below. Further detail of spending within these totals is given in the Table at Annex A.

Access to justice

- Funding to support implementation of the new International Financial Reporting Standard (IFRS) 16 Leases.

Transparent court system

- Funding to support implementation of the new International Financial Reporting Standard (IFRS) 16 Leases; and
- Supplementary Estimate 2020-21 included one-off funding for measures as announced in the Summer Economic Update for investment in the court estate.

Decent and safe prisons

- Funding for maintenance of the custodial estate pending agreement of works programme to be undertaken by MoJ Property function.

- Increased spend to deliver 13,000 additional prison places programme in line with multi-year funding agreed with HMT.

Public protection

- Funding to deliver the Probation Reform Programme.

Reduced re-offending

- Funding to support the Youth Custody estate and reform.

Functional support

- The Supplementary Estimate 2020-21 reflected funding for maintenance of the custodial estate which at the Main Estimate is being held by HMPPS pending agreement of the works programme.

AME

The following table shows how the department's 2021-22 Main Estimate AME spending plans compare with last year.

Estimate Subheads	System Outcome	This year Main Estimate 2021-22	Last year Supplementary Estimate 2021-22	Change from original budget	
		£m	£m	£m	%
S,U,V,W,X,Y	Access to justice	67.7	216.1	-148.4	-69%
	A flourishing legal services sector	-	-	-	-
S,T	A transparent and efficient court system	88.4	71.4	17.0	24%
S	Decent and safe prisons	175.0	75.0	100.0	133%
R,Y	Public protection	0.2	0.1	0.0	27%
R,Z	Reduced re-offending	0.2	0.1	0.1	150%
Q	Functional support	104.6	239.7	-135.1	-56%
	Totals	436.1	602.4	-166.3	-28%

The Supplementary Estimate 2021-22 included Resource AME funding for a number of provisions that have not been included in the Main Estimate and which will be calculated later in the year and considered at Supplementary Estimate 2021-22.

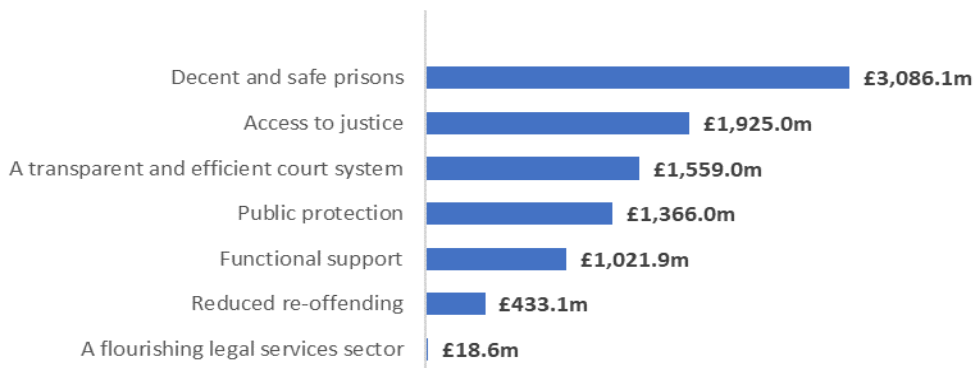
These include provisions to cover the impact of a change in discount rates, movements in provision for our compensation funds and impairments. These are by their nature volatile and the figures used in the Estimates reflect the best assessment of their valuation at the time.

The Main Estimate also includes funding in respect of the implementation of IFRS 16; further changes may be required at Supplementary Estimate 2021-22. This is largely reflected in the functional support system outcome.

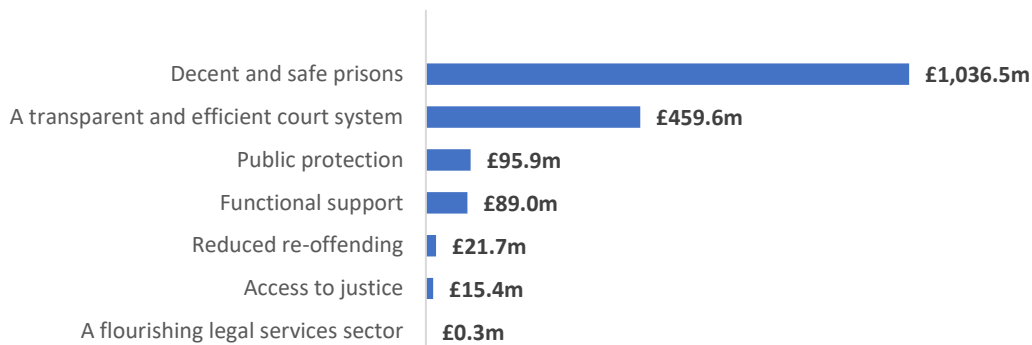
Main Estimate totals

The department's spending totals for 2021-22, allocated to its objectives (system outcomes) and functional support services are presented in the charts below.

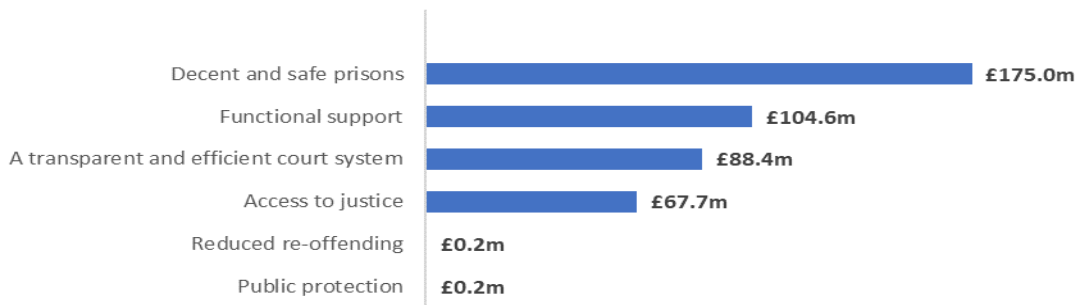
Resource DEL by Objective



Capital DEL by Objective



AME by Objective



2.2 Restructuring

There have been no machinery of government changes, restructuring of Estimates subheads or changes to recording of similar spending since the department's Supplementary Estimate Memorandum 2020-21.

2.3 Ringfenced budgets

Within the totals, the amounts in the tables which follow are ringfenced.

Resource DEL

Spending total Amounts sought this year (Main Estimate 2021-22)		Changes from final budget this year (Supplementary Estimate 2020-21)		Changes from original budget last year (Main Estimate 2020-21)	
	£m	£m	%	£m	%
Depreciation	725.8	119.0	+19.6%	119.0	+19.6%
Covid response	246.0	246.0	-	246.0	-
Reduced re-offending measures	50.0	50.0	-	50.0	-
EU exit funding	20.0	-10.5	-34.4%	-10.5	-34.4%
Shared Outcomes Fund	12.4	11.0	+785.7%	12.4	-

Capital DEL

Spending total Amounts sought this year (Main Estimate 2021-22)		Changes from final budget this year (Supplementary Estimate 2020-21)		Changes from original budget last year (Main Estimate 2020-21)	
	£m	£m	%	£m	%
Delivery of additional prison places*	403.8	262.8	+186.4%	262.8	+186.4%
Prison builds**	251.0	75.0	+42.6%	101.0	+67.3%
Research and development	2.0	2.0	-	2.0	-

* Referred to as Delivery of 10,000 prison places in the Supplementary Estimate Memorandum 2020-21. This ringfence now includes an additional 3,000 places.

**Refers to delivery of HMP Five Wells and HMP Glen Parva only.

2.4 Changes to contingent liabilities

Update on contingent liabilities reported in the 202-21 Supplementary Estimate Memorandum

The contingent liabilities set out below have changed since the publication of the department's 2020-21 Supplementary Estimate Memorandum 2020-21 and an additional contingent liability has been recognised. Unless otherwise stated, the amount of each contingent liability cannot be determined with sufficient reliability or to quantify it would jeopardise the outcome of legal cases.

Liability	Value at Main Estimate 2021-22	Value at Supplementary Estimate 2020-21
Employment Tribunal refunds: In July 2017, the UK Supreme Court handed down a judgment that quashed the Employment Tribunals and the Employment Appeal Tribunal Fees Order 2013/1893. HMCTS is making refunds of fees paid under the order to those who paid them.	£13.98m	£14.2m
Other European Court of Human Rights claims: The department is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liabilities and others which are unquantifiable.	£0.5m	£0.5m

Liability	Value at Main Estimate 2021-22	Value at Supplementary Estimate 2020-21
Data Protection Act: There are claims against the department for alleged failure to comply with the Data Protection Act. These cases are ongoing.	£0.1m	£0.2m
HMPPS: Claims against HMPPS by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.	£70.1m	£51.7m
Judicial review: The department is currently defending several Judicial Review claims at various stages.	£0.2m	n/a

3. Priorities and performance

3.1 How spending relates to objectives

The following table shows how expenditure against each subhead contributes to the department's objectives (system outcomes) and functional support services.

Estimates subhead:		System Outcome						Functional support services
		Access to justice	A flourishing legal services sector	A transparent and efficient court system	Decent and safe prisons	Public protection	Reduced re-offending	
DEL:								
A	Policy, Corporate Services and Associated Offices	x	x	x	x	x	x	x
B	HM Prison and Probation Service				x	x	x	x
C	HM Courts and Tribunals Service	x		x				
D	Legal Aid Agency	x						
E	Criminal Injuries Compensation Authority	x						
F	Office of The Public Guardian	x						
G	Children and Family Court Advisory and Support Service	x						
H	Criminal Cases Review Commission (net)	x						
I	Judicial Appointments Commission (net)			x				
J	Legal Services Board		x					
K	Office for Legal Complaints		x					
L	Parole Board (net)					x		
M	Youth Justice Board (net)						x	
N	Gov Facility Services Limited (net)							
O	Independent Monitoring Authority for the Citizens' Rights Agreements (net)					x		x
AME:								
Q	Policy, Corporate Services and Associated Offices				x			
R	HM Prison and Probation Service			x				
S	HM Courts and Tribunals Service	x						x
T	Legal Aid Agency	x						
U	Criminal Injuries Compensation Authority	x						
V	Office of the Public Guardian	x						
W	Children and Family Court Advisory and Support Service	x						
X	Criminal Cases Review Commission (net)	x						
Y	Office for Legal Complaints		x					
Z	Parole Board (net)					x		
AA	Youth Justice Board (net)						x	

3.2 Measures of performance against each priority

The indicators that the department uses to measure performance for each objective (system outcome) are listed below.

System Outcomes:

1. The public are protected from harm caused by offenders:
 - Escapes from prison and prison escorts; and
 - Serious further offences.
2. Rates of reoffending are reduced, and life chances of offenders are improved:

- Adult reoffending;
 - Youth reoffending; and
 - Prison population.
3. Prisons are decent and safe, productive places to live and work:
 - Assaults on prisoners by prisoners;
 - Assaults on staff by prisoners; and
 - Self-inflicted deaths in prison custody.
 4. People can access justice in a way that best suits their needs:
 - Family court timeliness;
 - First Tier Tribunal (Immigration and Asylum Chamber) timeliness;
 - Social Security and Child Support Tribunal timeliness; and
 - Employment Tribunal timeliness (single cases).
 5. The court system is efficient, and cases are resolved in a timely way:
 - Work in hand in the Criminal Courts.
 6. The legal services sector flourishes and continues to contribute to the UK's economy:
 - No measures specified.

3.3 Commentary on steps being taken to address performance issues

Funding in the Main Estimate designed specifically to address performance issues includes:

- £247m Resource DEL to address Covid-related backlogs in the courts and probation system, fund victim support services and fund safety measures across the MoJ estate;
- £50m Resource DEL to fund re-offending reduction measures as prioritised by the Crime and Justice Taskforce; and
- £315m Capital DEL to fund maintenance across the prison estate.

3.4 Major projects

This section provides information on the MoJ projects included in the Government Major Projects Portfolio (GMPP) from the Infrastructure and Projects Authority (IPA). The information reflects that contained in the IPA's Annual Report 2019-20, published in July 2020.

Public protection

Electronic Monitoring

The Electronic Monitoring Programme is set up to implement a new electronic monitoring system and a service for the day-to-day monitoring of subjects wearing the devices.

Project start date (latest approved start date)	10/05/2011
Project end date (latest approved end date)	31/08/2024
Whole Life Cost TOTAL Baseline (including non-government costs)	£580.5m

Youth Justice Reform

The Programme has two aims to: make youth custody a place of safety, both for children and those who work there; and improve the life chances of children in custody.

Project start date (latest approved start date)	12/12/2016
Project end date (latest approved end date)	31/12/2022
Whole Life Cost TOTAL Baseline (including non-government costs)	£345.1m

Decent and safe prisons

Glen Parva New Build Prison

This project is to design, build and procure private services to operate a new Category C resettlement prison at Glen Parva.

Project start date (latest approved start date)	31/01/2019
Project end date (latest approved end date)	05/11/2023
Whole Life Cost TOTAL Baseline (including non-government costs)	£6,104.8m

Prisoner Escort and Custody Services (PECS) Gen. 4

Re-procurement of business-critical PECS contracts which are set to expire on 28 August 2020. PECS contracts enable the Criminal Justice System by providing for the physical movement of prisoners between police stations, courts and prisons, inter-prison transfers and the movement of children and young people between Secure Children's Homes, Secure Training Centres and courts.

Project start date (latest approved start date)	01/04/2017
Project end date (latest approved end date)	31/09/2020
Whole Life Cost TOTAL Baseline (including non-government costs)	£1,635.8m

Prison Technology Transformation (PTTP)

The programme has been commissioned to replace the common technology solution across all public prisons in England and Wales and will provide new technology services to HMPPS HQ and Prisons (staff/users) who are still on the legacy Quantum prison system. Modern, mobile technology services will make the duties of prison service staff easier to perform.

Project start date (latest approved start date)	Data not provided.
Project end date (latest approved end date)	Data not provided.
Whole Life Cost TOTAL Baseline (including non-government costs)	Data not provided.

HMT approval for Prison Technology Transformation's business case had not been received at the time data was collected for the 2019-20 Annual Report. Data will be provided for the upcoming 2020-21 Annual Report.

Probation Reform

The Probation Reform Programme aims to: open commercial discussions with Community Rehabilitation Companies (CRCs) that run probation services; to agree an option for early termination of contracts by mutual agreement; and negotiate amendments to contracts to secure service improvements during an exit period.

Project start date (latest approved start date)	01/10/2017
Project end date (latest approved end date)	01/04/2021
Whole Life Cost TOTAL Baseline (including non-government costs)	£8,235.2m

The project has subsequently been extended and the revised end date will feature in the 2020-21 Annual Report.

Wellingborough New Build Prison

This project is to design, build and procure private services to operate a new Category C resettlement prison at Wellingborough.

Project start date (latest approved start date)	17/08/2018
Project end date (latest approved end date)	14/06/2022
Whole Life Cost TOTAL Baseline (including non-government costs)	£6,316.0m

A transparent and efficient courts system

HMCTS Reform

The aim of the Programme is to modernise the infrastructure and deliver a better and more flexible service to court users, and to modernise and transform courts and tribunal services to increase efficiency, improve service quality and reduce the cost to the tax payer.

Project start date (latest approved start date)	05/01/2015
Project end date (latest approved end date)	31/12/2023
Whole Life Cost TOTAL Baseline (including non-government costs)	£2,153.2m

Progress reports on Major Projects are available via the link below:

<https://www.gov.uk/government/publications/infrastructure-and-projects-authority-annual-report-2020>

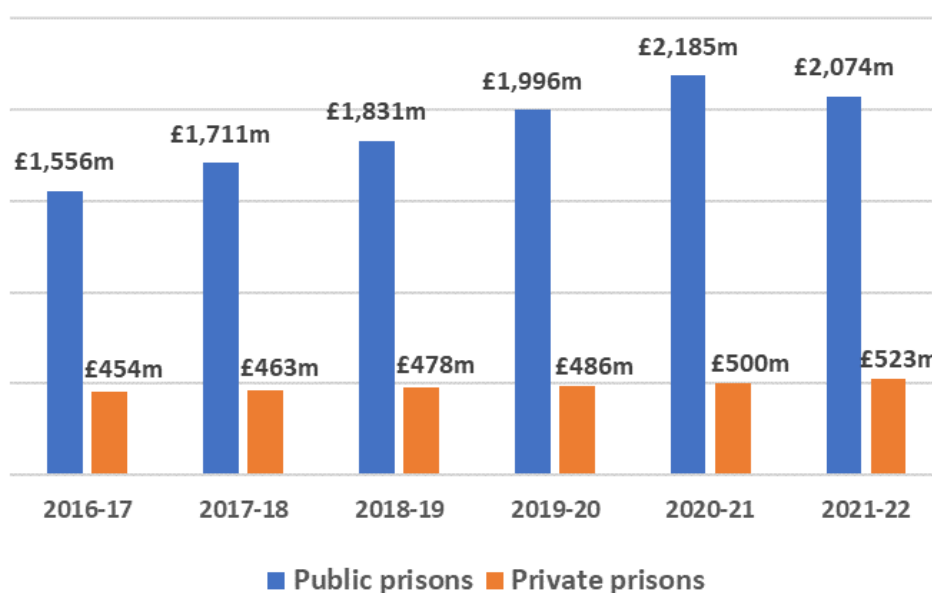
The next Annual Report covering data for the 2020-21 Financial Year will be published in July 2021.

4. Other information

4.1 Additional specific information required by the Select Committee

HMPPS: Split of funding between public and private prisons

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Public prisons	1,556	1,711	1,831	1,996	2,185	2,074
Private prisons	454	463	478	486	500	523
Total	2,010	2,174	2,309	2,482	2,685	2,597



2016-17 to 2020-21 figures reflect the full year outturn (as per HMPPS's year-end position against its Management Accounts). The 2021-22 figures reflect HMPPS's best estimate at the start of the year. No funding has yet been agreed beyond 2021-22.

Public prison funding includes all public-sector prisons under the responsibility of the Prisons Directorate, HMPPS in Wales and Youth Custody Service, Prison Group Directors and Public Sector Prisons HQ.

Public prison funding up to 2017-18 is shown net of income received from the Youth Justice Board in respect of expenditure by young offender prisons accommodating 15-17 year-old young offenders.

Public prisons also include Immigration Removal Centres at Dover, Haslar and The Verne for all years and, from 2019-20, Morton Hall. These are shown net of UK Border Agency income.

The increase in public prisons funding since 2017-18 includes the build-up of Berwyn, which opened in February 2017, and the investment in front line staffing to reduce violence and create a safer environment. The increase also reflects the inclusion of accrued holiday pay entitlement costs backdated to March 2016, increased pay award costs and additional investment in safe and decent programmes.

The uplift in 2020-21 was driven by the impact of Covid-19 costs within prisons for staff pay (environmental allowances and additional payment plus), and increased operational costs on PPE, cleaning, etc.

The 2021-22 figures are based on opening allocations and will be subject to changes during the year. The reduction is due to adjustments made to the baseline to remove exceptional costs such as Covid-driven funding in 2020-21.

Legal Aid Agency: Expenditure analysed by Administration, Civil, Criminal and Central Funds

Category	2021-22 Main Estimate	2020-21 Supplementary Estimate	2020-21 Main Estimate
	£m	£m	£m
Administration	60.6	62.2	61.7
Criminal Legal Aid	924.4	797.4	868.2
Civil Legal Aid	873.5	872.9	801.9
Central Funds	49.9	49.9	50.4
Total	1,908.5	1,782.4	1,782.2

5. Accounting Officer approval

This memorandum has been prepared according to the requirements and guidance set out by the House of Commons Scrutiny Unit, available on the Scrutiny Unit website.

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

Yours ever



Antonia Romeo
Principal Accounting Officer
Permanent Secretary
Ministry of Justice
17 May 2021

Table A / Annex A

Sub-heads	Description	Programme	Resource DEL				Capital DEL							
			Main Estimate		Supplementary Estimate		Change from Main Estimate		Main Estimate		Supplementary Estimate		Change from Main Estimate	
			2021-22		2020-21				2021-22		2020-21			
			£m	£m	£m	%	£m	%	£m	%	£m	%	£m	%
A, C, D, E, F, G, H	Access to justice	Cafcass	135.8	126.6	9.2	7%	5.6	0.4	5.2	1306%				
		Centrally Managed Budgets	-807.5	-721.6	-85.9	12%	-	-	-	-				
		Change		2.3	-2.3	-100%	-	0.6	-0.6					
		CICA	137.9	138.5	-0.6	0%	0.1	0.1	0.0					
		HMCTS	489.1	467.8	21.3	5%	-	-	-					
		Legal Aid Fund	1,847.9	1,720.2	127.7	7%	-	-	-					
		Legal Aid Operations	60.6	61.0	-0.4	-1%	3.5	-	3.5					
		Office of the Public Guardian	-8.0	-14.7	6.7	-46%	5.3	0.1	5.2	5154%				
		Other ALBs and NDPBs inc OAG	18.9	9.4	9.5	102%	0.9	0.1	0.8	768%				
		Policy	50.3	49.6	0.6	1%	-	-	-					
	Sub total		1,925.0	1,839.1	85.9	5%	15.4	1.3	14.1	1062%				
A, J, K, P	A flourishing legal services sector	ALBs	0.0	0.0	0.0	-	0.3	0.3	0.0	0%				
		Policy	18.6	21.0	-2.4	-12%	-	-	-					
		Sub total		18.6	21.0	-2.4	-12%	0.3	0.3	-	0%			
A, C, I, O	A transparent and efficient courts system	ALBs and NDPBs	55.3	43.4	11.9	27%	0.3	0	0.3	-				
		Centrally Managed Budgets	-270.1	-297.0	26.9	-9%	-	-	-					
		Change	50.9	56.6	-5.7	-10%	102.3	77.8	24.5	32%				
		HMCTS	1,651.3	1,532.6	118.7	8%	357.0	223	134.0	60%				
		Victims and Witnesses Services	71.7	69.3	2.4	3%	-	-	-					
		Sub total		1,559.0	1,405.0	154.0	11%	459.6	300.8	158.8	53%			
A,B	Decent and safe prisons	ALBs and NDPBs	12.8	12.0	0.8	7%	-	0.3	0.30	-				
		Change	28.8	39.3	-10.5	-27%	734.6	336.4	398.2	118%				
		Contracts	466.6	393.2	73.4	19%	-	46	-46.0					
		Policy	9.4	10.2	-0.8	-8%	-	-	-					
		Prisons	2,568.5	2,730.8	-162.3	-6%	301.9	71.6	230.3	322%				
	Sub total		3,086.1	3,185.5	-99.4	-3%	1036.5	454.3	582.2	128%				

Sub-heads	Description	Programme	Resource DEL				Capital DEL				
			Main Estimate	Supplementary Estimate	Change from Main Estimate		Main Estimate	Supplementary Estimate	Change from Main Estimate		
			2021-22	2020-21	£m	%	2021-22	2020-21	£m	%	
		Change	82.4	128.7	-46.3	-36%	93.0	66.1	26.9	41%	
		Contracts		8.1	-8.1	-	0.0	2.5	-2.5	-	
		CRCs	141.5	374.8	-233.3	-62%	-	-	-	-	
		Electronic Monitoring	61.6	92.6	-31.0	-33%	2.9	2.8	0.1	3%	
		IMA	6.9	6.0	0.9	16%	-	-	-	-	
		National Probation Service	498.8	547.1	-48.3	-9%	-	-	-	-	
		Other ALBs and NDPBs	8.1	7.9	0.2	3%	-	-	-	-	
		Parole Board	23.5	21.1	2.4	11%	0.0	0.6	-0.6	-	
		Policy	10.9	17.7	-6.8	-38%	-	-	-	-	
		Probation Group	532.2	-	532.2	-	-	-	-	-	
		Sub total	1,366.0	1,203.9	162.1	13%	95.9	72	23.9	33%	
A,B,L, N	Public Protection	Change	3.4	1.6	1.8	112%	11.0	1.4	9.6	686%	
		Contracts	8.7	8.4	0.3	3%	-	-	-	-	
		Prisons	314.5	319.6	-5.1	-2%	9.0	7.6	1.4	19%	
		Youth Justice Board	94.3	87.0	7.3	8%	0.6	0.8	-0.2	-25%	
		Policy	12.3	-	12.3	-	1.1	-	1.1	-	
		Sub total	433.1	416.6	16.5	4%	21.7	9.8	11.9	122%	
A,B,M	Reduced reoffending	Centrally Managed Budgets	-	133.6	268.1	-401.7	-150%	-92.2	-161.3	69.1	-43%
		Change	23.4	88.3	-64.9	-73%	45.2	147.1	-101.9	-69%	
		HQ	231.6	227.7	3.9	2%	4.3	1.6	2.7	169%	
		Human Resources	96.2	97.0	-0.8	-1%	0.5	0.5	0.0	0%	
		MoJ Estates	511.4	456.1	55.3	12%	60.3	178	-117.7	-66%	
		MoJ Technology	292.8	291.6	1.2	0%	70.9	72.2	-1.3	-2%	
		Sub total	1,021.9	1,428.8	-406.9	-28%	89.0	238.2	-149.2	-63%	
		Total voted and non-voted	9,409.7	9,499.8	-90.1	-1%	1718.3	1,076.70	641.6	60%	

Explanatory notes of movements since Supplementary Estimate 2020-21

The net overall movement since the 2020-21 Supplementary Estimate is (1%) Resource DEL and 60% Capital DEL. The key drivers of change are explained in sections 1.5 and 2.1.

Table B / Annex B

How DEL funding plans for 2021-22 have altered since Spending Round 2020		Resource DEL	Capital DEL
SR20 funding settlement		£9,291.1m	£1,395.0m
<i>of which</i>			
Fiscal Resource DEL		£8,441.9m	
Covid response funding		£246.0m	-
Non-Fiscal Resource DEL		£603.2m	
Main Estimate 2021-22 funding agreements:			
Reduced re-offending measures (Crime & Justice Taskforce)		£50.0m	
Shared Outcomes Fund		£12.4m	
IFRS 16 implementation		£24.4m	£324.3m
Cash management scheme rebate		£0.04m	
Non-Fiscal Resource adjustments by HMT		£3.6m	
Transfer of funds between departments:			
Department for Business, Energy & Industrial Strategy	Payslips regulations	£0.1m	
Department for Business, Energy & Industrial Strategy	Removal of the Swedish Derogation	£0.3m	
Department for Business, Energy & Industrial Strategy	National Security and Investment	£0.1m	
Department for Business, Energy & Industrial Strategy	Law Commission funding contribution	£0.04m	
Cabinet Office	Civil Service Live Contribution	(£0.1m)	
Cabinet Office	Geospatial Strategy		(£1.0m)
Cabinet Office	Special Advisors Cost	(£0.3m)	
Crown Prosecution Service	Emergency Workers Bill	(£1.3m)	
Department for Digital, Culture, Media & Sport	Data Protection Regulation	£0.01m	
Department for Digital, Culture, Media & Sport	Single Payment Plan	£0.2m	
Department for Environment, Food and Rural Affairs	Notice Orders for Rogue Waste Management Companies	£0.02m	
Department for Environment, Food and Rural Affairs	Consultation on Microbeads	£0.01m	
Department for Environment, Food and Rural Affairs	Control of Trade in Endangered Species Regulations (COTES)	£0.01m	
Department for Environment, Food and Rural Affairs	Domestic Combustion	£0.01m	
Department for Transport	Registration and leisure competency tests for drone users v3	£0.01m	
Department for Transport	400ft flying ban and airport flying restriction for drones	£0.01m	
Department for Transport	Air Navigation Order - Restriction zone	£0.01m	
Department of Health & Social Care	NHS employer discrimination	£0.1m	
Department of Health & Social Care	Death in Custody	£0.1m	
Department of Health & Social Care	Transition to Adulthood	(£0.1m)	
Foreign, Commonwealth & Development Office	Conflict, Stability, Security Funds - Overseas Territories	£1.0m	
HM Revenue & Customs	Landfill Tax	£0.03m	
HM Revenue & Customs	Illicit Excise Tobacco	£7.0m	
HM Revenue & Customs	Accelerated Payments (tax expansion)	£5.1m	
HM Treasury	Criminal Market Abuse	£0.1m	
HM Treasury	Market in Financial Instruments Directive II	£0.03m	
HM Treasury	PRIPs regulation	£0.1m	
HM Treasury	Breathing Space	£5.7m	
Home Office	Facilities Management Function	£0.2m	
Home Office	Modern Day Slavery	(£4.0m)	
Home Office	Controlling and Coercive Behaviour	£4.8m	
Home Office	Estates Cluster staff	£3.8m	
Home Office	Illicit tobacco smuggling	£0.1m	
Home Office	Joint Extremism Unit (JExU) Funding	£6.3m	
Home Office	Pre-charge bail	£3.2m	
Welsh Government	Berwyn Prison Education Programme	(£4.0m)	
2020-21 Main Estimate totals		£9,409.7m	£1,718.3m

Ministry of Justice

Introduction

1. This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, Her Majesty's Prison and Probation Service, Her Majesty's Courts and Tribunals Service, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.
2. It covers costs of the Youth Justice Board, Criminal Injuries Compensation Authority, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Office for Legal Complaints, Legal Services Board, Independent Monitoring Authority and Gov Facility Service Limited.
3. It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.
4. The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £166m for 2021-22. Total voted and non-voted judicial costs are estimated at £607m.
5. Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2020-21 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	9,262,444,000	147,263,000	9,409,707,000
Capital	1,718,265,000	-	1,718,265,000
Annually Managed Expenditure			
Resource	404,220,000	-	404,220,000
Capital	31,831,000	-	31,831,000
Total Net Budget			
Resource	9,666,664,000	147,263,000	9,813,927,000
Capital	1,750,096,000	-	1,750,096,000
Non-Budget Expenditure	-		
Net Cash Requirement	10,774,195,000		

Amounts required in the year ending 31 March 2022 for expenditure by Ministry of Justice on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration of the Ministry of Justice, its Agencies, Arm's Length Bodies and associated offices including the Office of the Accountant General; administration of judicial pay and of the Judicial Pensions Scheme.

Policy and activities relating to the justice system including: civil, family and criminal justice; support for victims and witnesses; miscarriages of justice; judicial and legal services policy.

Policy and activities related to coroner, burial and cremation services including the administration of the Children's Funeral Fund.

Policy and activities relating to sentencing and offender reform, including prison, probation and youth justice; support for youth, women and vulnerable offenders; commissioning of prison, probation, youth custody services including safety and security.

Policy and activities relating to human rights, both domestic and in relation to the UK's international obligations; management of the Government's constitutional relationship with the Crown Dependencies; European and international business in the justice field including costs arising from UK's exit of the European Union.

Payments in respect of public inquests and inquiries; fee refund schemes; grants and other payments to Police and Crime Commissioners, local authorities, other justice system partners, support providers and public sector bodies.

Compensation to judicial office holders, including payments in lieu of pension where this cannot be met by the Judicial Pensions Scheme.

Expenditure by the following Executive Agencies: Her Majesty's Prison and Probation Service; Her Majesty's Courts and Tribunals Service including the Court of Protection; the Office of the Public Guardian; the Criminal Injuries Compensation Authority and the Legal Aid Agency, including costs paid from central funds.

Net expenditure by the following executive Arm's Length Bodies: Criminal Cases Review Commission; Children and Family Court Advisory and Support Service; Independent Monitoring Authority for the Citizens' Rights Agreements, Judicial Appointments Commission; Legal Services Board; Office for Legal Complaints; Parole Board; Youth Justice Board and Gov Facility Services Limited.

Expenditure of advisory Arm's Length Bodies on inspectorates, monitoring boards, lay observers, the UK National Preventive Mechanism, the Prisons and Probation Ombudsman, Judicial Appointments and Conduct Ombudsman; support for the judiciary and other monitoring and advisory activities; the Law Commission, the Office of the Official Solicitor and the Public Trustee; the Sentencing Council for England and Wales and the Victims' Commissioner.

Governmental response to the coronavirus Covid-19 pandemic.

Capital, depreciation and other non-cash costs falling in DEL.

Income arising from:

Income related to the activities of Her Majesty's Courts and Tribunals Service, including Civil and Family Court fee income; Tribunals fee income; Probate Fee Income.

Fine income, including retention of legacy criminal court charging income; receipts relating to the asset recovery incentive scheme; receipts from the Victims Surcharge; receipts retained in relation to the costs of fine enforcement and pre-1990 loan charge debt payments.

Income related to the activities of Her Majesty's Prison and Probation Service, including share of gross profits from sales and services; prisoners' earnings and contributions related to damage to property; and receipts from external organisations, subsidies and sales; receipts from local authorities for secure remand places.

Fees charged by the Public Trustee, Office of the Public Guardian and Court of Protection.

Income related to the activities of the Legal Aid Agency including, client contributions, recoveries, interest and grants from other third parties; and repayment of criminal injuries compensation.

Recoveries from the Debt Management Office for the cost of administering funds in court; from investment managers for the cost of administering the Lord Chancellor's Strategic Investment Board; for research and recommendation work undertaken by the Law Commission; recoveries by the Office of the Official Solicitor.

Legal services regulation; judicial superannuation contributions and receipts from the Judicial Pensions Scheme supply estimate for administrative costs.

Receipts from: the European Commission; Royal Licences; Crown Office fees; Design 102 activities; the New Deal Scheme and wider markets initiatives; the Scottish Government, Northern Ireland Executive and the Welsh Assembly Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Skills Funding Agency; the Heritage Lottery Fund and Sport England.

The general administration receipts of the Department and its executive agencies, including the recovery of salaries, the disposal of capital assets, charges for accommodation, sale of goods and services, and interest from bank accounts; other charges and receipts received from other government departments.

Annually Managed Expenditure:Expenditure arising from:

Maintenance of Departmental, Executive Agencies and ALBs' provisions and other non-cash items including bad debts, impairments, tax and pension costs and corporation tax.

Additional Universal Credit expenditure associated with the early release of prisoners.

Ministry of Justice will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	9,262,444,000	3,945,253,000	5,317,191,000
Capital	1,718,265,000	627,750,000	1,090,515,000
Annually Managed Expenditure			
Resource	404,220,000	186,480,000	217,740,000
Capital	31,831,000	-	31,831,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,774,195,000	4,484,565,000	6,289,630,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
-	-	-	165,763	-18,500	147,263	-	-	-	137,856	-
<i>Of which:</i>										
O Higher Judiciary Judicial Salaries										
-	-	-	165,763	-	165,763	-	-	-	155,031	-
P Office for Legal Complaints/Legal Services Board - Consolidated Fund Extra Receipts										
-	-	-	-	-18,500	-18,500	-	-	-	-17,175	-
Total Spending in DEL										
538,443	-41,808	496,635	10,571,303	-1,658,231	8,913,072	1,718,265	-	1,718,265	9,499,807	1,076,681
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	404,220	-	404,220	31,831	-	31,831	602,400	-
<i>Of which:</i>										
Q Policy, Corporate Services and Associated Offices										
-	-	-	84,490	-	84,490	22,672	-	22,672	242,255	-
R HM Prison and Probation Service										
-	-	-	175,000	-	175,000	-	-	-	75,000	-
S HM Courts and Tribunals Service										
-	-	-	81,488	-	81,488	6,871	-	6,871	71,400	-
T Legal Aid Agency										
-	-	-	17,000	-	17,000	-	-	-	147,658	-
U Criminal Injuries Compensation Authority Agency										
-	-	-	30,000	-	30,000	-	-	-	50,000	-
V Office of the Public Guardian										
-	-	-	300	-	300	1,088	-	1,088	300	-
W Children and Family Court Advisory and Support Service (Net)										
-	-	-	15,319	-	15,319	1,200	-	1,200	15,319	-
X Criminal Cases Review Commission (Net)										
-	-	-	258	-	258	-	-	-	258	-
Y Parole Board (Net)										
-	-	-	165	-	165	-	-	-	130	-
Z Youth Justice Board (Net)										
-	-	-	200	-	200	-	-	-	80	-
Total Spending in AME										
-	-	-	404,220	-	404,220	31,831	-	31,831	602,400	-
Total for Estimate										
538,443	-41,808	496,635	10,975,523	-1,639,731	9,317,292	1,750,096	-	1,750,096	10,102,207	1,076,681
<i>Of which:</i>										
Voted Expenditure										
538,443	-41,808	496,635	10,809,760	-1,639,731	9,170,029	1,750,096	-	1,750,096	9,964,351	1,076,681
Non Voted Expenditure										
-	-	-	165,763	-18,500	147,263	-	-	-	137,856	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	9,813,927	10,102,207	8,424,519
Net Capital Requirement	1,750,096	1,076,681	491,925
Accruals to cash adjustments	-642,565	-805,507	-676,074
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-319,744	-292,225	-277,201
Add cash grant-in-aid	284,608	266,802	253,511
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-870,951	-753,471	-551,722
New provisions and adjustments to previous provisions	-139,758	-	-1,913,971
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-48,128
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-4,819
Increase (+) / Decrease (-) in debtors	-	-	17,893
Increase (-) / Decrease (+) in creditors	640,000	410,000	-92,921
Use of provisions	-236,720	-436,613	1,941,284
Removal of non-voted budget items	-147,263	-137,856	-134,138
<i>Of which:</i>			
Consolidated Fund Standing Services	-165,763	-155,031	-159,886
Other adjustments	18,500	17,175	25,728
Net Cash Requirement	10,774,195	10,235,525	8,106,232

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	538,443	511,556	454,993
<i>Less:</i>			
Administration DEL Income	-41,808	-44,616	-54,986
Net Administration Costs	496,635	466,940	400,007
Gross Programme Costs	10,722,861	10,909,247	11,456,721
<i>Less:</i>			
Programme DEL Income	-1,658,231	-1,273,906	-1,706,495
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	9,064,630	9,635,341	9,750,226
Total Net Operating Costs	9,561,265	10,102,281	10,150,233
<i>Of which:</i>			
Resource DEL	9,409,707	9,951,949	8,113,204
Capital DEL	-	74	2,615
Resource AME	151,558	150,258	2,034,414
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-74	-2,615
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	252,662	-	-1,723,099
Total Resource Budget	9,813,927	10,102,207	8,424,519
<i>Of which:</i>			
Resource DEL	9,409,707	9,499,807	8,302,134
Resource AME	404,220	602,400	122,385
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	18,500	17,175	25,728
Other adjustments	-18,500	-17,175	-25,728
Total Resource (Estimate)	9,813,927	10,102,207	8,424,519

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-1,681,539	-1,301,347	-1,759,314
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-41,808	-44,616	-14,221
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-39,635	-42,443	-11,434
B HM Prison and Probation Service	-848	-848	-1,381
C HM Courts and Tribunals Service	-	-	-9
D Legal Aid Agency	-	-	-69
E Criminal Injuries Compensation Authority Agency	-1,325	-1,325	-1,328
Other Income	-	-	-40,765
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-40,637
B HM Prison and Probation Service	-	-	-120
D Legal Aid Agency	-	-	-8
Total Administration	-41,808	-44,616	-54,986
Programme			
Sales of Goods and Services	-1,639,731	-842,454	-1,653,645
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-1,223,248	-380,055	-1,135,137
B HM Prison and Probation Service	-206,555	-218,017	-271,865
C HM Courts and Tribunals Service	-66,623	-90,072	-94,198
D Legal Aid Agency	-54,415	-54,355	-58,526
E Criminal Injuries Compensation Authority Agency	-14,590	-14,090	-14,559
F Office of The Public Guardian	-74,300	-85,865	-79,360
Other Income	-	-	-11,324
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-1,926
B HM Prison and Probation Service	-	-	-9,411
C HM Courts and Tribunals Service	-	-	148
F Office of The Public Guardian	-	-	-135
Taxation	-	-414,277	-39,363
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-414,277	-39,361
E Criminal Injuries Compensation Authority Agency	-	-	-2
Total Programme	-1,639,731	-1,256,731	-1,704,332
Total Voted Resource Income	-1,681,539	-1,301,347	-1,759,318

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Capital DEL	-	-18,837	-61,242
<i>Of which:</i>			
Programme			
Sales of Assets	-	-18,837	-59,075
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	12,495	-2,252
B HM Prison and Probation Service	-	-8,837	-10,514
C HM Courts and Tribunals Service	-	-22,495	-45,953
D Legal Aid Agency	-	-	-337
F Office of The Public Guardian	-	-	-19
Other Grants	-	-	-2,167
<i>Of which:</i>			
B HM Prison and Probation Service	-	-	-2,167
Total Programme	-	-18,837	-61,242
Total Voted Capital Income	-	-18,837	-61,242

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

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

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-18,500	-18,500	-17,175	-17,175	-16,137	-16,137
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-18,500	-18,500	-17,175	-17,175	-16,137	-16,137

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Resource DEL						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-18,500	-18,500	-17,175	-17,175	-16,137	-16,137
Total	-18,500	-18,500	-17,175	-17,175	-16,137	-16,137

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Antonia Romeo
Executive Agency Accounting Officers:	
Jo Farrar for Sections B, R	Chief Executive, HM Prison and Probation Service
Kevin Sadler for Sections C, S	Interim Chief Executive, HM Courts and Tribunals Service
Jane Harbottle for Sections D, T	Chief Executive, Legal Aid Agency
Linda Brown for Sections E, U	Chief Executive, Criminal Injuries Compensation Authority
Nick Goodwin for Sections F, V	Interim Public Guardian and Chief Executive, Office of the Public Guardian

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:	
Jacky Tiotto	Chief Executive, Children and Family Court Advisory and Support Service
Karen Kneller	Chief Executive, Criminal Cases Review Commission
Dr Richard Jarvis	Chief Executive, Judicial Appointments Commission
Matthew Hill	Chief Executive, Legal Services Board
Paul McFadden	Chief Executive, Office for Legal Complaints
Martin Jones	Chief Executive, Parole Board
Claudia Sturt	Chief Executive, Youth Justice Board
Paul Ryder	Chief Executive, Gov Facility Services Ltd
Kathryn Chamberlain	Chief Executive, Independent Monitoring Authority for Citizens' Rights Agreements

Antonia Romeo has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant -in-aid
G	Children and Family Court Advisory and Support Service	135,821	5,622	137,966
H	Criminal Cases Review Commission	7,303	868	6,557
I	Judicial Appointments Commission	8,661	250	8,716
J	Legal Services Board	4,014	24	3,827
K	Office for Legal Complaints	14,485	250	11,359
L	Parole Board	23,478	-	23,060
M	Youth Justice Board	94,281	600	93,123
N	Independent Monitoring Authority for the Citizens' Rights Agreements	6,945	-	-
W	Children and Family Court Advisory and Support Service	15,319	1,200	-
X	Criminal Cases Review Commission	258	-	-
Y	Parole Board	165	-	-
Z	Youth Justice Board	200	-	-
Total		310,930	8,814	284,608

Part III: Note F - Accounting Policy changes

A new International Financial Reporting Standard for Leases (IFRS 16) came into effect for periods starting 1 January 2019 or afterwards.

The Ministry of Justice will adopt the new standard for its 2021-22 accounts.

This has a significant impact on the department's budgets, although it is an effect of accounting treatment, not cash related.

The Statement of Comprehensive Net Expenditure impact is unaffected over the life of the leases. We have an initial dual impact of first capitalising the value of the leases held (over the term of the lease) and then recognising any necessary impairments to reflect fair value.

This results in budget adjustments in 2021-22 of:

- + £24.5m Resource DEL
- + £324.3m Capital DEL
- + £11.5m Resource AME
- + £31.8m Capital AME

IFRS 16 has been introduced to improve transparency and comparability. By adopting IFRS16, the budgeting effect of purchasing and leasing assets will become more equivalent, meaning decisions on how to acquire assets can take greater account of Value for Money.

Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
A	The Law Society	55
A	The Bar Council	61

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
HM Courts and Tribunals Service (HMCTS): Schemes to refund court fees which were charged in error, or incorrectly set.	5,900
Employment Tribunal Refunds: In July 2017, the UK Supreme Court handed down a judgment that quashed the Employment Tribunals and the Employment Appeal Tribunal Fees Order 2013/1893. HMCTS is making refunds of fees paid under the order to those who paid them.	13,980
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	1,300
In November 2017 a review of other fees for courts and tribunal proceedings identified that in some cases fees had been incorrectly charged and in other cases fees had inadvertently been set above cost without the legal authority to do so. In July 2018 a Written Ministerial Statement announced that a refund scheme would be established to reimburse people the amounts they had been over-charged.	1,000
Employment Tribunals: The Department is currently defending a number of Employment Tribunal claims.	Unquantifiable
Other European Court of Human Rights claims: The Department is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liabilities and others which are unquantifiable.	500
Headquarters legal claims: There is a number of outstanding legal claims against the Department Headquarters, some of which involve possible financial liabilities. These legal claims include judicial reviews challenging refusal to pay compensation for miscarriages of justice and legal aid funding.	Unquantifiable
Data Protection Act: There are claims against the Department for alleged failure to comply with the Data Protection Act. These cases are ongoing.	100
The Lord Chancellor's discount rate: In deriving an award value for pre-tariff cases CICA applies a discount rate on expected future care costs and loss of earnings. The rate applied to these cases is -0.25%, being the Lord Chancellor's discount rate. Given that the value of provision for the remaining pre-tariff cases is high, there is an outstanding risk that until all pre-tariff cases are resolved, changes in the Lord Chancellor's discount rate may have material financial impacts to CICA.	Unquantifiable
Incidents Incurred But Not Yet Received (IBNYR): CICA has an unquantifiable contingent liability in respect of individuals who have been victims of violent crime but have not yet applied to CICA. This depends upon an application being submitted which meets the criteria set out in the relevant Criminal Injuries Compensation Scheme in force at the date of the application. CICA therefore recognises that a contingent liability exists for IBNYR. It is not practicable to estimate the financial effect of IBNYR because it is not possible to establish the total number of eligible criminal injuries or other relevant factors, such as the likelihood of an application being made.	Unquantifiable
HM Prisons and Probation Service: Claims against HMPPS by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.	70,100