



Memorandum on the Supplementary Estimate 2018/19

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Introduction

The Department for Exiting the European Union (DExEU) was established by the Prime Minister on 14 July 2016 to oversee the United Kingdom's (UK) exit from the European Union (EU).

This memorandum provides an overview and analysis of the 2018-19 provision sought by DExEU, and has been prepared in accordance with HM Treasury's 'Supply Estimates: a guidance manual'.

Key points

Our ambit

DExEU supports the Prime Minister to deliver the Government's objective of exiting the EU. This includes the negotiation of the UK's future relationship with the EU, the associated capital, other related expenditure and other non-cash items.

Our purpose

The Department for Exiting the European Union leads on all of the Government's preparations for leaving the European Union, domestic preparations in both a deal and a no deal scenario, the necessary legislation to ensure a smooth exit, and preparations for the negotiations to implement the detail of the future framework. This work extends to engagement with the Devolved Administrations, Parliament, EU Member States and Institutions and a wide range of other interested parties, institutions and a wide range of other stakeholders throughout the negotiations to leave the EU. The department also works across Whitehall and in Brussels to coordinate European business, exercise our rights and meet our obligations as a member of the EU until we exit.

Key responsibilities

DExEU's responsibilities are outlined in our single departmental plan. Our objectives are to

1. Secure the best possible deal on the United Kingdom's departure from the EU; and build a deep and comprehensive future partnership between the UK and the EU.
2. Deliver and legislate for the UK's smooth and orderly exit from the EU.
3. Inform, engage and mobilise interested parties to help shape and secure a successful exit from the EU.
4. Attract, develop and retain great people and organise ourselves flexibly to deliver our objectives efficiently and effectively.



Department
for Exiting the
European Union

Main Estimate 2018-19 provision by budgetary limits

2018-19	£m
Resource Departmental Expenditure Limit (RDEL) - Administration	92.2
<i>Of which ring-fenced Depreciation</i>	0.5
Capital Departmental Expenditure Limit (CDEL)	0.8
Resource Annually Managed Expenditure (RAME)	3.0
Control total	96.0

Departmental Expenditure Limit (DEL)

Expenditure arising from:

Supporting the Prime Minister and the Secretary of State in the negotiations to leave the European Union and in establishing the future relationship between the United Kingdom and the European Union including all administrative and operational expenditure, associated capital expenditure and other related expenditure and non-cash items.

Annually Managed Expenditure (AME)

Expenditure arising from:

Provisions for legal activity, dilapidations, onerous contracts, relevant revaluations and impairments of assets and associated non-cash items in AME.



Supplementary Information

Budgetary limits

The following table details DExEU's budgetary limits from the 2013-14 to 2019-20 financial years updated for the Machinery of Government move, all of which is voted budget (Supplementary Estimate for 2018-19):

Year	RDEL Admin, £m	CDEL, £m	RAME, £m
2019-20	92.9	0.1	0.5
2018-19	90.5	0.8	3
2017-18	74.7	0.8	3
2016-17	47.7	1.5	0.5
2015-16	6.5	-	-
2014-15	6.4	-	-
2013-14	6.5	-	-

2018-19 Main to Supplementary Estimate Transition £m	Main Estimate	Supplementary Estimate	Change	Description
RDEL	92.2	90.5	-1.7	-£1,667k to Cabinet Office, in relation to the MOG
CDEL	0.8	0.8	-0.0	-£20k to Cabinet Office, in relation to the MOG
AME	3	3	-	
Total	96.0	94.3	-1.7	



Machinery of Government transfers

During the 18/19 Financial Year a Machinery of Government (MOG) change involving the transfer of responsibilities from DExEU to the Cabinet Office (CO) to further support their Europe Unit. The impact of these changes total £6.3m over 4 years, dating back to 2016-17.

As required for MOG reporting by HM Treasury, a retrospective expenditure transfer for 2016-17 and 2017-18, in addition to 2018-19 and 2019-20 budgets, are moved to CO to reflect changes to the structure of government and the allocation of government functions between departments and ministers.

Year	MOG transfers to CO
	£m
2019-20	1.7
2018-19	1.7
2017-18	1.7
2016-17	1.2
TOTAL	6.3

Accounting Officer Declaration

DExEU's Accounting Officer, Philip Rycroft, has formally approved the material contained within this memorandum.