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Subject: Ame by Type differences between ME and SE
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Attachments: [Ame by Type differences between ME and SE.xlsx](#)

Raj

You requested a breakdown by type of the increase shown in AME between the grant calculation at Main Estimates and that provided at Supplementary estimates. Attached spreadsheet shows this but a little explanation is required to put some of the items into context.

Some non cash costs were recorded in AME in 2010-11 which are now recorded in DEL in 2011-12 as ME reflected the last AME forecast which included these costs the differences are shown here as minus numbers e.g. exchange rate gains/losses.

The Chancellors Budget 2011 included some AME Barnett additions which at ME were held centrally, decisions have since been taken to properly record these values hence the negative difference shown.

If you have any questions on this do not hesitate to contact me.

Pamela

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Please note any attachment with the suffix .tr5 is a TRIM reference which can only be accessed by DFP and OFMDFM

Ame - Differences between ME and SE by Type

	£m
	2011-12
PENSIONS	-180.7
BENEFITS	-21.2
SOCIAL FUND	6.1
RATES	2.4
OTHER AME (PC CAPITAL SPEND)	116.7
PROVISIONS	106.0
DEPRECIATION	66.9
PROFIT/LOSS	0.1
IMPAIRMENT	37.5
STUDENT LOANS	-57.9
NOTIONAL COST OF AUDIT	0.0
RELEASE OF GOV.GRANT	1.0
EXCHANGE RATE LOSS/GAIN	-6.8
BAD DEBT	0.0
NI RENEWABLE HEAT INCENTIVE SCHEME	-1.8
ENTERPRISE ALLOWANCES	0.0
Chancellors Budget 2011 Barnett	-3.5
Total	64.6