

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in expected income		-255,000	
Non Cash write down - non depreciation	331,000		
Funding for costs covered by provisions		-300,000	
Non Cash Funding for depreciations and impairments arising from PHSO's assets.		-100,000	
Additional cash reduction for additional income		-76,000	
Total change in Resource DEL (Voted)	331,000	-731,000	-400,000
Non cash funding for new provisions	260,000		
Non cash funding for release / reductions in existing provisions	300,000		
Provision for 20th floor Millbank	100,000		
Total change in Resource AME (Voted)	660,000	0	660,000
Total change in Net Cash Requirement			-555,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-400,000	-	-400,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	660,000	-	660,000
Capital	-	-	-
Total Net Budget			
Resource	260,000	-	260,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-555,000		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

Departmental Expenditure Limit:Expenditure arising from:

Operational and administration costs, capital expenditure, and associated depreciation and other non-cash costs falling in DEL.

Providing services to support the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman.

Cost sharing arrangements with the Commission for Local Administration in England.

Income arising from:

Providing services to support the work of public services ombudsmen.

Cost sharing arrangements with the Commissioner for Local Administration in England and other public sector bodies.

Recovery of costs of staff on loan or secondment.

Sub-letting accommodation on the Ombudsman's estate.

*Monies received from sale of goods or services and recovery of costs or miscellaneous income not classified elsewhere.

Annually Managed Expenditure:Expenditure arising from:

Use of provisions, including provisions for early departure, legal costs and dilapidations.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	33,813	-	-400	-	33,413	725	-	725
<i>Of which:</i>								
A Administration								
-	33,813	-	-400	-	33,413	725	-	725
Total Spending in DEL								
			-	-400				
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-400	-	660	-	260	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-400	-	660	-	260	-	-	-
Total Spending in AME								
			-	660				
Total for Estimate								
			-	260				
<i>Of which:</i>								
Voted Expenditure								
		-	260					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	32,938	-555	32,383

Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	-	-	34,088	-675	33,413	725	-	725
<i>Of which:</i>								
A Administration								
-	-	-	34,088	-675	33,413	725	-	725
Non-voted expenditure								
-	-	-	187	-	187	-	-	-
<i>Of which:</i>								
B Ombudsman's salary and social security								
-	-	-	187	-	187	-	-	-
Total Spending in DEL								
-	-	-	34,275	-675	33,600	725	-	725
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	260	-	260	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-	-	260	-	260	-	-	-
Total Spending in AME								
-	-	-	260	-	260	-	-	-
Total for Estimate								
-	-	-	34,535	-675	33,860	725	-	725
<i>Of which:</i>								
Voted Expenditure								
-	-	-	34,348	-675	33,673	725	-	725
Non Voted Expenditure								
-	-	-	187	-	187	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	33,600	260	33,860
Net Capital Requirement	725	-	725
Accruals to cash adjustments	-1,200	-815	-2,015
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-155	-1,755
New provisions and adjustments to previous provisions	-	-660	-660
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	400	-	400
Removal of non-voted budget items	-187	-	-187
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-	-187
Other adjustments	-	-	-
Net Cash Requirement	32,938	-555	32,383

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

£'000

	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	34,535
<i>Less:</i>	
Programme DEL Income	-675
Programme AME Income	-
Non-budget income	-
Net Programme Costs	33,860
Total Net Operating Costs	33,860
<i>Of which:</i>	
Resource DEL	33,200
Capital DEL	-
Resource AME	660
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	33,860
<i>Of which:</i>	
Resource DEL	33,600
Resource AME	260
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	33,860

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-675
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-320
<i>Of which:</i>	
Section A: Administration	-320
Other Income	-355
<i>Of which:</i>	
Section A: Administration	-355
Total Programme	<u>-675</u>
 Total Voted Resource Income	 <u>-675</u>

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

No CFER income or receipts are expected in 2012-13.

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: Dame Julie Mellor

Dame Julie Mellor 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 (FReM), 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.

Part III: Note F - Accounting Policy changes

Non-current assets to be valued at cost as a proxy for fair value.