

Food Standards Agency

Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Switch from Resource DEL to Capital DEL for capital investment in an enhanced intelligence network for food fraud, incidents and emerging risks. (section A)		-265,000	
ii. Switch from Resource DEL to Capital DEL for investment in network, storage and servers needed to facilitate the IT Service Refresh transition to the new service provider. (section A)		-485,000	
iii. Budget Exchange transfer 2% of 11/12 Administration Budget to fund 12/13 on going work on Official Controls Delivery Review and on the IT Service Refresh Programme. (section A)		-900,000	
Total change in Resource DEL (Voted)		-1,650,000	-1,650,000
i. Switch to Capital DEL from Resource DEL for capital investment in an enhanced intelligence network for food fraud, incidents and emerging risks. (section A)	265,000		
ii. Switch to Capital DEL from Resource DEL for investment in network, storage and servers needed to facilitate the IT Service Refresh transition to the new service provider. (section A)	485,000		
Total change in Capital DEL (Voted)	750,000		750,000
Revisions in the net cash requirement reflect the changes to resources and capital as set out above.			
Total change in Net cash requirement			-900,000

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-1,650,000	-	-1,650,000
Capital	750,000	-	750,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-1,650,000	-	-1,650,000
Capital	750,000	-	750,000
Non-Budget Expenditure	-		
Net cash requirement	-900,000		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:Expenditure arising from:

protecting the public from public health risks related to food safety and protecting related consumer interests; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; advice and education, marketing and publications; funding for depreciation, audit fee and other non-cash items.

Income arising from:

meat hygiene inspections; approvals and delivery of official controls and controls on primary production of food and feed hygiene enforcement, wine standards and other food-related activities; risk assessments, evidence and research, testing, sampling, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; and sub-letting of accommodation and associated services.

Annually Managed Expenditure:Expenditure arising from:

creation, adjustment and utilisation of provisions relating to pensions, early retirements, bad debts, onerous leases, personal injury and legal claims; revaluations and write off of bad debts; and other non-cash items.

Food Standards Agency 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								
46,225	67,601	-900	-750	45,325	66,851	307	750	1,057
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
46,225	67,601	-900	-750	45,325	66,851	307	750	1,057
Total Spending in DEL								
		-900	-750			750		
Total for Estimate								
		-900	-750			750		
<i>Of which:</i>								
Voted expenditure								
		-900	-750			750		
Non-voted expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net cash requirement	112,831	-900	111,931

Part II: Revised subhead detail including additional provision**£'000**

Revised Plans								
Resources						Capital		
Gross	Administration	Net	Gross	Programme	Net	Gross	Income	Net
1	Income	3	4	Income	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
49,916	-4,591	45,325	100,756	-33,905	66,851	1,057	-	1,057
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
49,916	-4,591	45,325	100,756	-33,905	66,851	1,057	-	1,057
Total Spending in DEL								
49,916	-4,591	45,325	100,756	-33,905	66,851	1,057	-	1,057
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	9,953	-	9,953	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,953	-	9,953	-	-	-
Total Spending in AME								
-	-	-	9,953	-	9,953	-	-	-
Total for Estimate								
49,916	-4,591	45,325	110,709	-33,905	76,804	1,057	-	1,057
<i>Of which:</i>								
Voted expenditure								
49,916	-4,591	45,325	110,709	-33,905	76,804	1,057	-	1,057
Non-voted expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	123,779	-1,650	122,129
Net Capital Requirement	307	750	1,057
Accruals to cash adjustments	-11,255	-	-11,255
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,180	-	-1,180
New provisions and adjustments to previous provisions	-12,530	-	-12,530
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-122	-	-122
<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	2,577	-	2,577
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	112,831	-900	111,931

Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	49,345
<i>Less:</i>	
Administration DEL Income	-4,591
Net Administration Costs	44,754
Gross Programme Costs	111,280
<i>Less:</i>	
Programme DEL Income	-33,905
Programme AME Income	-
Non-budget income	-
Net Programme Costs	77,375
Total Net Operating Costs	122,129
<i>Of which:</i>	
Resource DEL	109,599
Capital DEL	-
Resource AME	12,530
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
Total Resource Budget	122,129
<i>Of which:</i>	
Resource DEL	112,176
Resource AME	9,953
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	122,129

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-38,496
<i>Of which:</i>	
Administration	
Sale of goods and services	-4,591
<i>Of which:</i>	
Section A: Food Standards Agency Westminster (DEL)	-4,591
Total Administration	<u>-4,591</u>
Programme	
Sale of goods and services	-33,905
<i>Of which:</i>	
Section A: Food Standards Agency Westminster (DEL)	-33,905
Total Programme	<u>-33,905</u>
Total Voted Resource Income	<u>-38,496</u>

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

No CFER income or receipts are expected in 2011-12.

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	Tim Smith
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Tim Smith 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 (FRM), 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*.

