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

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## Introduction

1. The Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England, now known generally as the Office of the Parliamentary and Health Service Ombudsman (PHSO), exists to support the Ombudsman in the investigation of: complaints about government departments, their agencies and some other public bodies in the UK; and complaints about NHS services provided by hospitals, health authorities, trusts, general practitioners, dentists, pharmacists, opticians and other healthcare practitioners.
2. The work of PHSO is governed by the Parliamentary Commissioners Act 1967 and the Health Service Commissioners Act 1993. The Ombudsman is an independent office-holder appointed by the Crown.

**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	33,663,000	187,000	33,850,000
Capital	700,000	-	700,000
<b>Annually Managed Expenditure</b>			
Resource	-400,000	-	-400,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,263,000	187,000	33,450,000
Capital	700,000	-	700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>32,763,000</b>		

Amounts required in the year ending 31 March 2014 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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	33,663,000	15,216,000	<b>18,447,000</b>
Capital	700,000	326,000	<b>374,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-400,000	-	<b>-400,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>32,763,000</b>	<b>14,822,000</b>	<b>17,941,000</b>

**Part II: Subhead detail**

£'000

2013-14 Plans									2012-13 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	34,083	-420	33,663	700	-	700	33,413	725
<i>Of which:</i>										
A Administration										
-	-	-	34,083	-420	33,663	700	-	700	33,413	725
<b>Non-voted expenditure</b>										
-	-	-	187	-	187	-	-	-	187	-
<i>Of which:</i>										
B Ombudsman's salary and social security										
-	-	-	187	-	187	-	-	-	187	-
<b>Total Spending in DEL</b>										
-	-	-	34,270	-420	33,850	700	-	700	33,600	725
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-400	-	-400	-	-	-	260	-
<i>Of which:</i>										
C Use of provisions										
-	-	-	-400	-	-400	-	-	-	260	-
<b>Total Spending in AME</b>										
-	-	-	-400	-	-400	-	-	-	260	-
<b>Total for Estimate</b>										
-	-	-	33,870	-420	33,450	700	-	700	33,860	725
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	33,683	-420	33,263	700	-	700	33,673	725
<b>Non Voted Expenditure</b>										
-	-	-	187	-	187	-	-	-	187	-

**Part II: Resource to cash reconciliation**

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	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
<b>Net Resource Requirement</b>	<b>33,450</b>	<b>33,860</b>	<b>32,850</b>
<b>Net Capital Requirement</b>	<b>700</b>	<b>725</b>	<b>611</b>
<b>Accruals to cash adjustments</b>	<b>-1,200</b>	<b>-2,015</b>	<b>-1,457</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-1,755	-1,569
New provisions and adjustments to previous provisions	-	-660	-2
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-48
<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	162
<b>Removal of non-voted budget items</b>	<b>-187</b>	<b>-187</b>	<b>-179</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-187	-182
Other adjustments	-	-	3
<b>Net Cash Requirement</b>	<b>32,763</b>	<b>32,383</b>	<b>31,825</b>

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

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	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	33,870	34,535	33,091
<i>Less:</i>			
Programme DEL Income	-420	-675	-241
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>33,450</b>	<b>33,860</b>	<b>32,850</b>
<b>Total Net Operating Costs</b>	<b>33,450</b>	<b>33,860</b>	<b>32,850</b>
<i>Of which:</i>			
Resource DEL	33,450	33,200	32,848
Capital DEL	-	-	-
Resource AME	-	660	2
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>33,450</b>	<b>33,860</b>	<b>32,850</b>
<i>Of which:</i>			
Resource DEL	33,850	33,600	33,010
Resource AME	-400	260	-160
<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	-	-	3
Other adjustments	-	-	-3
<b>Total Resource (Estimate)</b>	<b>33,450</b>	<b>33,860</b>	<b>32,850</b>

**Part III: Note B - Analysis of Departmental Income**

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	2013-14 Plans	2012-13 Provision	2011-12 Outturn
<b>Voted Resource DEL</b>	<b>-420</b>	<b>-675</b>	<b>-238</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-320	-320	-195
<i>Of which:</i>			
A: Administration	-320	-320	-195
Other Income	-100	-355	-43
<i>Of which:</i>			
A: Administration	-100	-355	-43
Total Programme	-420	-675	-238
<b>Total Voted Resource Income</b>	<b>-420</b>	<b>-675</b>	<b>-238</b>

### 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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-3	-3
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-3	-3

#### Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
General Income in relation to Services					-3	-3
<b>Total</b>	-	-	-	-	-3	-3



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## 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 (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.