

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
(Section A) Switch from Resource DEL to Capital DEL to fund investment in the FSA's IT infrastructure as part of the IT Transformation Programme		-1,100,000	
Total change in Resource DEL (Voted)		-1,100,000	-1,100,000
(Section A) Switch from Resource DEL to Capital DEL to fund investment in the FSA's IT infrastructure as part of the IT Transformation Programme	1,100,000		
Total change in Capital DEL (Voted)	1,100,000		1,100,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-1,100,000	-	-1,100,000
Capital	1,100,000	-	1,100,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-1,100,000	-	-1,100,000
Capital	1,100,000	-	1,100,000
Non-Budget Expenditure	-		
Net cash requirement	-		

Supplementary amounts required in the year ending 31 March 2013 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								
43,327	65,718	-	-1,100	43,327	64,618	310	1,100	1,410
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
43,327	65,718	-	-1,100	43,327	64,618	310	1,100	1,410
Total Spending in DEL								
		-	-1,100				1,100	
Total for Estimate								
		-	-1,100				1,100	
<i>Of which:</i>								
Voted Expenditure								
		-	-1,100				1,100	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	108,253	-	108,253

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		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								
48,026	-4,699	43,327	99,705	-35,087	64,618	1,410	-	1,410
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
48,026	-4,699	43,327	99,705	-35,087	64,618	1,410	-	1,410
Total Spending in DEL								
48,026	-4,699	43,327	99,705	-35,087	64,618	1,410	-	1,410
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								
48,026	-4,699	43,327	109,658	-35,087	74,571	1,410	-	1,410
<i>Of which:</i>								
Voted Expenditure								
48,026	-4,699	43,327	109,658	-35,087	74,571	1,410	-	1,410
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	118,998	-1,100	117,898
Net Capital Requirement	310	1,100	1,410
Accruals to cash adjustments	-11,055	-	-11,055
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-977	-	-977
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	-125	-	-125
<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	108,253	-	108,253

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

£'000

Revised
Plans

Gross Administration Costs	47,455
<i>Less:</i>	
Administration DEL Income	-4,699
Net Administration Costs	42,756
Gross Programme Costs	110,229
<i>Less:</i>	
Programme DEL Income	-35,087
Programme AME Income	-
Non-budget income	-
Net Programme Costs	75,142
Total Net Operating Costs	117,898
<i>Of which:</i>	
Resource DEL	105,368
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 SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	117,898
<i>Of which:</i>	
Resource DEL	107,945
Resource AME	9,953
<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)	117,898

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL
-39,786*Of which:*

Administration

Sales of Goods and Services

-4,699

Of which:

A Food Standards Agency Westminster (DEL)

-4,699

Total Administration

-4,699

Programme

Sales of Goods and Services

-35,087

Of which:

A Food Standards Agency Westminster (DEL)

-35,087

Total Programme

-35,087

Total Voted Resource Income

-39,786

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: Catherine Brown

Catherine Brown 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.

