

Foreign and Commonwealth Office

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
A1 Take up of Departmental Unallocated Provision into Administration and Programme Expenditure	10,000,000		
A4 A claim of the Resource Reserve (programme) in respect of the take-up of consular premiums.	36,850,000		
B4 A claim of the Resource Reserve (programme) in respect of the take-up of International Subscriptions.	29,800,000		
I4 A benefit to the Resource Reserve (programme) in respect of Peacekeeping savings.		-38,500,000	
A4 A benefit to the Resource Reserve (programme) in respect of The Foreign Currency Mechanism.		-17,648,000	
H4 A benefit to the Resource Reserve (programme) in respect of conflict prevention savings.		-9,500,000	
C4 An increase in non-cash depreciation (programme) in respect of the reclassification of the BBC World Service into central government.	15,000,000		
H4 A transfer from DFID (programme) in respect of Conflict Prevention work	11,000,000		
H4 A transfer from DFID (programme) in respect of Conflict Prevention work in the Middle East and North Africa.	8,000,000		
A4 A transfer to the Security and Intelligence Agencies (programme) in respect of expansion and capability.		-6,238,000	
H4 A transfer to the MoD (programme) in respect of conflict prevention reimbursements.		-2,100,000	
A4 A transfer from DFID (programme) in respect of migration work.	2,000,000		

A4 A transfer from the UK Borders Agency (programme) in respect of migration work.	2,000,000		
A4 A transfer from DFID (programme) in respect of Official Development Assistance.	1,280,000		
A4 A transfer from DFID (programme) in respect of demining activity.	1,000,000		
H4 A transfer to the Security and Intelligence Agencies (programme) in respect of expansion and capability.		-700,000	
A4 A transfer from DFID (programme) in respect of work in Libya.	597,000		
D4 A transfer from BIS to the British Council (programme) in respect of the GREAT campaign.	500,000		
A4 A transfer from the Security and Intelligence Agencies (programme) in respect of Cyber security.	232,000		
H4 A transfer to the Cabinet Office (programme) in respect of conflict prevention.		-67,000	
A4 A transfer from DFID (programme) in respect of work in Iraq.	28,000		
A4 A switch (programme) to Capital DEL.		-6,000,000	
Decrease in the Departmental Unallocated Provision shown in the 2012-13 Main Estimates		-10,000,000	
Total change in Resource DEL (Voted)	118,287,000	-90,753,000	27,534,000
J4 An increase in non-cash AME in respect of provisions for future liabilities.	62,900,000		
K4 An increase in AME in respect of reimbursement of certain duties, taxes and licence fees.	10,600,000		
Total change in Resource AME (Voted)	73,500,000	0	73,500,000
A7 A switch (programme) to Capital DEL.	6,000,000		
A7, A8 An increase in capital expenditure fully offset by an increase in non-operating receipts.	15,000,000	-15,000,000	
Total change in Capital DEL (Voted)	21,000,000	-15,000,000	6,000,000
Total change in Net Cash Requirement			69,134,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	27,534,000	-	27,534,000
Capital	6,000,000	-	6,000,000
Annually Managed Expenditure			
Resource	73,500,000	-	73,500,000
Capital	-	-	-
Total Net Budget			
Resource	101,034,000	-	101,034,000
Capital	6,000,000	-	6,000,000
Non-Budget Expenditure	-		
Net cash requirement	69,134,000		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Foreign and Commonwealth Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of UK Trade and Investment, Wilton Park Executive Agency, net expenditure of NDPBs, hospitality and facilities, international organisations, scholarships, information services and sponsored visits, special payments and assistance programmes supporting foreign policy objectives including human rights, good governance, international security and the fight against the illicit drug trade, the BBC World Service for broadcasting, the British Council. Conflict prevention, early warning, crisis management, conflict resolution/peacemaking, peacekeeping and peace-building activity and on associated strengthening of international and regional systems and capacity and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Salary refunds of seconded diplomatic staff and locally engaged staff, the sale of information material, sub-letting, sales of surplus material and equipment, legalisation fees collected at both home and abroad, telephone and postage recoveries, medical scheme recoveries, bank interest and sundry receipts, repayment by locally engaged staff of loans for car purchase and medical and other assistance, from other Government Departments including DfID and MoD for the Special Representative on Conflict Resolution, visa and passport services provided at consular offices, Wilton Park Executive Agency receipts from customers for running costs, sales and rents, Hospitality Section, Conference and Visits Group, Lancaster House receipts, repayments of sums advanced to distressed British Nationals, interest and dividends from Public Corporations, sales into Wider Markets and Sponsorships.

Annually Managed Expenditure:Expenditure arising from:

the refund of certain taxes and duties paid by certain foreign and commonwealth governments, and non-cash items.

Foreign and Commonwealth Office will account for this Estimate.

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								
309,998	-80,000	229,998	2,143,385	-210,000	1,933,385	133,000	-25,000	108,000
<i>Of which:</i>								
A Administration and programme expenditure								
309,998	-80,000	229,998	976,763	-210,000	766,763	90,000	-25,000	65,000
B Programme and international organisation grants								
-	-	-	237,300	-	237,300	21,000	-	21,000
C BBC World Service Broadcasting								
-	-	-	266,596	-	266,596	-	-	-
D British Council								
-	-	-	165,500	-	165,500	-	-	-
E BBC World Service - Capital								
-	-	-	-	-	-	16,000	-	16,000
F British Council - Capital grant								
-	-	-	-	-	-	6,000	-	6,000
G Net Funding for NDPBs								
-	-	-	5,693	-	5,693	-	-	-
H Conflict Prevention Programme expenditure								
-	-	-	129,033	-	129,033	-	-	-
I Peacekeeping								
-	-	-	362,500	-	362,500	-	-	-
Total Spending in DEL								
309,998	-80,000	229,998	2,143,385	-210,000	1,933,385	133,000	-25,000	108,000
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	153,500	-	153,500	-	-	-
<i>Of which:</i>								
J AME Programme								
-	-	-	112,900	-	112,900	-	-	-
K Reimbursement of certain duties taxes and licence fees								
-	-	-	35,600	-	35,600	-	-	-
L BBC World Service Broadcasting								
-	-	-	5,000	-	5,000	-	-	-
Total Spending in AME								
-	-	-	153,500	-	153,500	-	-	-
Total for Estimate								
309,998	-80,000	229,998	2,296,885	-210,000	2,086,885	133,000	-25,000	108,000
<i>Of which:</i>								
Voted Expenditure								
309,998	-80,000	229,998	2,296,885	-210,000	2,086,885	133,000	-25,000	108,000
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,215,849	101,034	2,316,883
Net Capital Requirement	102,000	6,000	108,000
Accruals to cash adjustments	-200,596	-37,900	-238,496
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-159,977	-	-159,977
New provisions and adjustments to previous provisions	-20,000	-62,900	-82,900
Departmental Unallocated Provision	-10,000	10,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-278,289	-15,000	-293,289
Add cash grant-in-aid	247,670	-	247,670
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	30,000	30,000
Use of provisions	20,000	-	20,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,117,253	69,134	2,186,387

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

£'000

	Revised Plans
Gross Administration Costs	289,998
<i>Less:</i>	
Administration DEL Income	-80,000
Net Administration Costs	209,998
Gross Programme Costs	2,343,885
<i>Less:</i>	
Programme DEL Income	-210,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	2,133,885
Total Net Operating Costs	2,343,883
<i>Of which:</i>	
Resource DEL	2,143,383
Capital DEL	27,000
Resource AME	173,500
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	-27,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	2,316,883
<i>Of which:</i>	
Resource DEL	2,163,383
Resource AME	153,500
<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)	2,316,883

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-290,000
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-80,000
<i>Of which:</i>	
Section A: Administration and programme expenditure	-80,000
Total Administration	-80,000
Programme	
Sales of Goods and Services	-210,000
<i>Of which:</i>	
Section A: Administration and programme expenditure	-210,000
Total Programme	-210,000
Total Voted Resource Income	-290,000
Voted Capital DEL	-25,000
<i>Of which:</i>	
Programme	
Sales of Assets	-25,000
<i>Of which:</i>	
Section A: Administration and programme expenditure	-25,000
Total Programme	-25,000
Total Voted Capital Income	-25,000

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: Simon Fraser

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

ALB/NDPB Accounting Officers:

Peter Horrocks	BBC World Service
Dr. John Hughes	Marshall Aid Commemoration Commission
Richard Pascoe	Great Britain China Centre
Tina Fahm	Westminster Foundation for Democracy

Simon Fraser 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 (FRoM), 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.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C,E	BBC World Service	266,596	16,000	242,000
G	Westminster Foundation for Democracy	3,518	-	3,500
G	Marshall Aid Commemoration Commission	1,900	-	1,900
G	Great Britain China Centre	275	-	270
Total		272,289	16,000	247,670

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	11,425

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	94,300
B - DEL	Commonwealth Secretariat	5,200
B - DEL	OECD	11,500
B - DEL	Western European Union	1,200
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	19,200
B - DEL	North Atlantic Treaty Organisation (NATO) HQ Project	12,300
B - DEL	Council of Europe	25,000
B - DEL	OSCE	4,200
B - DEL	UK Hydrographic Office	1,000

