

House of Lords

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) Reduction in costs to offset the resource changes below.		-1,982,000	
Total change in Resource DEL (Voted)	0	-1,982,000	-1,982,000
i. (Section C) A non-cash adjustment is required following the revaluation of the Parliamentary Estate.	1,982,000		
Total change in Resource AME (Voted)	1,982,000	0	1,982,000
i. (Section B) The accounting treatment and timing of some capital projects require an increase in the capital expenditure provision.	800,000		
ii. (Section B) The accounting treatment of some capital projects require a provision for capital income.		-800,000	
Total change in Capital DEL (Voted)	800,000	-800,000	0
Revisions to the net cash requirement reflect the changes to the resources and capital as set out above.		-1,982,000	
Total change in Net Cash Requirement	0	-1,982,000	-1,982,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-1,982,000	-	-1,982,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,982,000	-	1,982,000
Capital	-	-	-
Total Net Budget			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-1,982,000		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by House of Lords on:

Departmental Expenditure Limit:Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants to Parliamentary bodies; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees and other charges.

Annually Managed Expenditure:Expenditure arising from:

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog		Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	96,036	-	-1,982	-	94,054	15,170	-	15,170
<i>Of which:</i>								
A Administration								
-	74,264	-	-1,982	-	72,282	603	-	603
Total Spending in DEL								
			-	-1,982				
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	5,860	-	1,982	-	7,842	-	-	-
<i>Of which:</i>								
C Administration								
-	5,860	-	1,982	-	7,842	-	-	-
Total Spending in AME								
			-	1,982				
Total for Estimate								
			-	-				
<i>Of which:</i>								
Voted Expenditure								
			-	-				
Non Voted Expenditure								
			-	-				

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	103,255	-1,982	101,273

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								
-	-	-	100,858	-6,804	94,054	15,970	-800	15,170
<i>Of which:</i>								
A Administration								
-	-	-	77,873	-5,591	72,282	603	-	603
B Works Services								
-	-	-	22,985	-1,213	21,772	15,367	-800	14,567
Total Spending in DEL								
-	-	-	100,858	-6,804	94,054	15,970	-800	15,170
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	7,842	-	7,842	-	-	-
<i>Of which:</i>								
C Administration								
-	-	-	7,842	-	7,842	-	-	-
Total Spending in AME								
-	-	-	7,842	-	7,842	-	-	-
Total for Estimate								
-	-	-	108,700	-6,804	101,896	15,970	-800	15,170
<i>Of which:</i>								
Voted Expenditure								
-	-	-	108,700	-6,804	101,896	15,970	-800	15,170
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	101,896	-	101,896
Net Capital Requirement	15,170	-	15,170
Accruals to cash adjustments	-13,811	-1,982	-15,793
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,024	-1,982	-9,006
New provisions and adjustments to previous provisions	-10,045	-	-10,045
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-110	-	-110
<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	-15	-	-15
Increase (+) / Decrease (-) in debtors	300	-	300
Increase (-) / Decrease (+) in creditors	350	-	350
Use of provisions	2,733	-	2,733
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	103,255	-1,982	101,273

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	108,700
<i>Less:</i>	
Programme DEL Income	-7,604
Programme AME Income	-
Non-budget income	-
Net Programme Costs	101,096
Total Net Operating Costs	101,096
<i>Of which:</i>	
Resource DEL	94,054
Capital DEL	-800
Resource AME	7,842
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	800
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	101,896
<i>Of which:</i>	
Resource DEL	94,054
Resource AME	7,842
<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)	101,896

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-6,804

Of which:

Programme

Sales of Goods and Services

-6,068

Of which:

A: Administration

-4,855

B: Works Services

-1,213

Pensions

-736

Of which:

A: Administration

-736

Total Programme

-6,804

Total Voted Resource Income

-6,804

Voted Capital DEL

-800

Of which:

Programme

Other Grants

-800

Of which:

B: Works Services

-800

Total Programme

-800

Total Voted Capital Income

-800

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 appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

Accounting Officer: David Beamish, Clerk of the Parliaments

David Beamish, has personal responsibility for the proper presentation of the 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.

Published by TSO (The Stationery Office) and available from:

Online

www.tsoshop.co.uk

Mail, Telephone Fax & E-Mail

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries 0870 600 5522

Order through the Parliamentary Hotline Lo-Call 0845 7 023474

Fax orders: 0870 600 5533

E-mail: customer.services@tso.co.uk

Textphone: 0870 240 3701

The Parliamentary Bookshop

12 Bridge Street, Parliament Square,

London SW1A 2JX

Telephone orders/ General enquiries: 020 7219 3890

Fax orders: 020 7219 3866

Email: bookshop@parliament.uk

Internet: <http://www.bookshop.parliament.uk>

TSO@Blackwell and other Accredited Agents

HM Treasury contacts

This document can be found in full on our website at:
hm-treasury.gov.uk

If you require this information in another language,
format or have general enquiries about HM Treasury
and its work, contact:

Correspondence Team

HM Treasury

1 Horse Guards Road

London

SW1A 2HQ

Tel: 020 7270 5000

Fax: 020 7270 4861

E-mail: public.enquiries@hm-treasury.gov.uk