

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

Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i) Decrease in utilisation provision expenditure		-250,000	
ii) Surrender of unutilised depreciation funding		-200,000	
Total change in Resource DEL (Voted)		-450,000	-450,000
i) Decrease in utilisation provision releases		250,000	
Total change in Resource AME (Voted)		250,000	250,000
i) Surrender of unutilised Capital budget		-25,000	
ii) Underspend carried over for Capital spending pressures in 2012-13		-25,000	
Total change in Capital DEL (Voted)		-50,000	-50,000
Total change in Net cash requirement			-300,000

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-450,000	-	-450,000
Capital	-50,000	-	-50,000
Annually Managed Expenditure			
Resource	250,000	-	250,000
Capital	-	-	-
Total Net Budget			
Resource	-200,000	-	-200,000
Capital	-50,000	-	-50,000
Non-Budget Expenditure	-		
Net cash requirement	-300,000		

Supplementary amounts required in the year ending 31 March 2012 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.

Reimbursement of costs of damage to the Ombudsman caused by a third party.

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.

Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure	-	33,813	-	-450	-	33,363	700	-50	650
<i>Of which:</i>									
A Administration	-	33,813	-	-450	-	33,363	700	-50	650
Total Spending in DEL			-	-450				-50	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure	-	-400	-	250	-	-150	-	-	-
<i>Of which:</i>									
C Use of provisions	-	-400	-	250	-	-150	-	-	-
Total Spending in AME			-	250				-	
Total for Estimate			-	-200				-50	
<i>Of which:</i>									
Voted expenditure			-	-200				-50	
Non-voted expenditure			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net cash requirement	32,913	-300	32,613

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
	-	-	-	33,533	-170	33,363	650	-	650
<i>Of which:</i>									
A	Administration		-	33,533	-170	33,363	650	-	650
Non-voted expenditure									
	-	-	-	187	-	187	-	-	-
<i>Of which:</i>									
B	Ombudsman's salary and social security		-	187	-	187	-	-	-
Total Spending in DEL						650	-	650	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
	-	-	-	-150	-	-150	-	-	-
<i>Of which:</i>									
C	Use of provisions		-	-150	-	-150	-	-	-
Total Spending in AME						-	-	-	
Total for Estimate						650	-	650	
<i>Of which:</i>									
Voted expenditure									
	-	-	-	33,383	-170	33,213	650	-	650
Non-voted expenditure									
	-	-	-	187	-	187	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	33,600	-200	33,400
Net Capital Requirement	700	-50	650
Accruals to cash adjustments	-1,200	-50	-1,250
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-1,600	200	-1,400
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<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	-250	150
Removal of non-voted budget items	-187	-	-187
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-187	-	-187
Other adjustments	-	-	-
Net Cash Requirement	32,913	-300	32,613

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	33,570
<i>Less:</i>	
Programme DEL Income	-170
Programme AME Income	-
Non-budget income	-
Net Programme Costs	33,400
Total Net Operating Costs	33,400
<i>Of which:</i>	
Resource DEL	33,400
Capital DEL	-
Resource AME	-
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	33,400
<i>Of which:</i>	
Resource DEL	33,550
Resource AME	-150
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	33,400

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-170
<i>Of which:</i>	
Programme	
Sale of goods and services	-170
<i>Of which:</i>	
Section A: Administration	-170
Total Voted Resource Income	-170

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 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	Ms Ann Abraham
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Ms Ann Abraham 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 (FReM), 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*.

