

# 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. The overall resulting change in the depreciation costs following the revaluation of the Parliamentary Estate.		-10,260,000	
ii. The overall reduction in costs due to planned savings.		-2,700,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-12,960,000</b>	<b>-12,960,000</b>
i. A non-cash adjustment is required following the revaluation of the Parliamentary Estate.	20,642,000		
<b>Total change in Resource AME (Voted)</b>	<b>20,642,000</b>		<b>20,642,000</b>
i. The accounting treatment and timing of some capital projects requires an increase in the capital provision.	400,000		
<b>Total change in Capital DEL (Voted)</b>	<b>400,000</b>		<b>400,000</b>
Revisions to the net cash requirement reflect the changes to resources and capital as set out above.			
<b>Total change in Net cash requirement</b>			<b>-2,300,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-12,960,000	-	-12,960,000
Capital	400,000	-	400,000
<b>Annually Managed Expenditure</b>			
Resource	20,642,000	-	20,642,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,682,000	-	7,682,000
Capital	400,000	-	400,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-2,300,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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 7	Net Capital Changes 8	Revised 9
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	-	104,716	-	-12,960	-	91,756	17,881	400	18,281
<i>Of which:</i>									
A Administration	-	72,364	-	-3,000	-	69,364	926	-	926
B Works Services	-	32,352	-	-9,960	-	22,392	16,955	400	17,355
<b>Total Spending in DEL</b>			-	-12,960				<b>400</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	5,465	-	20,642	-	26,107	-	-	-
<i>Of which:</i>									
C Administration	-	5,465	-	20,642	-	26,107	-	-	-
<b>Total Spending in AME</b>			-	20,642				-	
<b>Total for Estimate</b>									
			-	7,682				<b>400</b>	
<i>Of which:</i>									
<b>Voted expenditure</b>			-	7,682				400	
<b>Non-voted expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>104,850</b>	<b>-2,300</b>	<b>102,550</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>		<b>Gross</b>	<b>Programme</b>		<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>Net</b>	<b>4</b>	<b>Income</b>	<b>Net</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>2</b>	<b>3</b>	<b>5</b>	<b>6</b>	<b>8</b>	<b>9</b>			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	98,357	-6,601	91,756	18,281	-	18,281
<i>Of which:</i>								
A	Administration	-	74,538	-5,174	69,364	926	-	926
B	Works Services	-	23,819	-1,427	22,392	17,355	-	17,355
<b>Total Spending in DEL</b>								
-	-	-	<b>98,357</b>	<b>-6,601</b>	<b>91,756</b>	<b>18,281</b>	<b>-</b>	<b>18,281</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	26,107	-	26,107	-	-	-
<i>Of which:</i>								
C	Administration	-	26,107	-	26,107	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>26,107</b>	<b>-</b>	<b>26,107</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
-	-	-	<b>124,464</b>	<b>-6,601</b>	<b>117,863</b>	<b>18,281</b>	<b>-</b>	<b>18,281</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
-	-	-	124,464	-6,601	117,863	18,281	-	18,281
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>110,181</b>	<b>7,682</b>	<b>117,863</b>
<b>Net Capital Requirement</b>	<b>17,881</b>	<b>400</b>	<b>18,281</b>
<b>Accruals to cash adjustments</b>	<b>-23,212</b>	<b>-10,382</b>	<b>-33,594</b>
<i>Of which:</i>	-		
<i>Adjustments to remove non-cash items:</i>	-		
Depreciation	-16,906	-10,382	-27,288
New provisions and adjustments to previous provisions	-9,400	-	-9,400
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	375	-	375
Increase (-) / Decrease (+) in creditors	300	-	300
Use of provisions	2,544	-	2,544
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>	-		
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>104,850</b>	<b>-2,300</b>	<b>102,550</b>

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	124,464
<i>Less:</i>	
Programme DEL Income	-6,601
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>117,863</b>
<b>Total Net Operating Costs</b>	<b>117,863</b>
<i>Of which:</i>	
Resource DEL	91,756
Capital DEL	-
Resource AME	26,107
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	-
<b>Total Resource Budget</b>	<b>117,863</b>
<i>Of which:</i>	
Resource DEL	91,756
Resource AME	26,107
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>117,863</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-6,601</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-5,970
<i>Of which:</i>	
Section A: Administration	-4,543
Section B: Works Services	-1,427
Pension scheme related income	-631
<i>Of which:</i>	
Section A: Administration	-631
<b>Total Voted Resource Income</b>	<b>-6,601</b>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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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:

<b>Accounting Officer</b>	David Beamish, Clerk of the Parliaments
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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 (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*.

