
Supply Estimate 2014-15

For the year ending 31 March 2015

House of Commons: Administration Supplementary Estimate

Supply Estimate

2014-15

for the year ending 31 March 2015

Supplementary Estimate **House of Commons: Administration**

*Presented to the House of Commons
pursuant to section 3 of the House of Commons (Administration) Act 1978*

11 February 2015

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Contents

Section 1	Introduction	Page 4
Section 2	House of Commons: Administration Supplementary Estimate	6

Section 1. Introduction

1. Supply Estimates are the means by which the House makes provision for its spending each year. The Main Estimates are presented to Parliament around the start of the financial year to which they relate. In addition, there is an opportunity to present a Supplementary Estimate towards the financial year end.
2. Section 7(3) of the Supply and Appropriation (Main Estimates) Act 2014 establish that a Departmental Expenditure Limit equivalent (DEL equivalent), rather than a Departmental Expenditure Limit (DEL) and Annually Managed Expenditure (AME) limit, has been adopted for all House of Commons Administration expenditure.
3. Further information on the resource based supply arrangements is provided in the Main Estimate (HC1231).
4. The table in paragraph 9 sets out the purpose for which the Supplementary Estimate is required.
5. Transfer of the House of Commons Staff Pension Scheme into the Principal Civil Service Pension Scheme requires a one-off additional cash payment for the historic pension liabilities. The reverse transaction is reflected in the Central Government Supply Estimates to produce a neutral net impact on public finances overall. The Supplementary Estimate makes an additional provision of £20.0 million for the potential amount required.
5. The non-voted part of the Supplementary Estimate represents the utilisation of funds of up to a further £0.9 million held in the Commission Reserve which sits outside the normal Supply arrangements.
6. The proposal that the Intelligence and Security Committee of Parliament should be funded from this Estimate rather than the Central Government Supply Estimate is still under discussion. The transfer will not be taking place in 2014-15 and there is therefore currently no requirement for an Additional Accounting Officer.
7. The Supplementary Estimate allows for a £4.9 million increase in Estates costs as a result of the Northern Estate programme. This is the refurbishment of Norman Shaw North, Norman Shaw South, 1 Derby Gate and 1 Parliament Street (renewing and replacing aged infrastructure, improving environmental performance, ensuring compliance with health and safety). It also provides for decant space.
8. There is also £2.6 million capital to resource transfer to fund estate and investment programmes; and £2.0 million of capital budget has been surrendered.

9. The Supplementary Estimate is required for the following purpose:

	£		
Change in voted and non-voted provision and cash	Increases	Reductions	Total
Voted Resource			
Northern Estate Resource Costs	4,900,000		4,900,000
Reversal of ISC resource funding		-650,000	-650,000
Reclassification of capital costs to resource	2,600,000		2,600,000
Total Change in Voted Resource (DEL Equivalent)	7,500,000	-650,000	6,850,000
Voted Capital			
Reclassification of capital costs to resource		-2,600,000	-2,600,000
Surrender of Capital Budget		-2,000,000	-2,000,000
Total Change in Voted Capital (DEL Equivalent)	-	-4,600,000	-4,600,000
Non-Voted Resource			
Commission's Reserve	700,000		700,000
Total Change in Non-Voted Resource (DEL Equivalent)	700,000	-	700,000
Non-Voted Capital			
Commission's Reserve	200,000		200,000
Total Change in Non-Voted Capital (Del Equivalent)	200,000	-	200,000
Total change in Voted and non-Voted net DEL equivalent	8,400,000	-5,250,000	3,150,000
Net cash requirement	21,150,000	-2,650,000	18,500,000

Section 2. House of Commons: Administration Supplementary Estimate

Part 1

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit equivalent			
Resource	6,850,000	700,000	7,550,000
Capital	-4,600,000	200,000	-4,400,000
Total net Budget	2,250,000	900,000	3,150,000
Total net cash requirement	18,500,000	900,000	19,400,000

Supplementary amounts required in the year ending 31 March 2015 for expenditure by the House of Commons: Administration on:

Departmental Expenditure Limit equivalent:

Expenditure arising from:

- General administration including staff costs, accommodation, stationery, printing, security, broadcasting, IT, catering, general expenses and associated non- cash costs;
- Some travel costs of Members of Parliament in connection with select committees and delegations to international parliamentary assemblies;
- Costs incurred on international parliamentary activities, and grant-in-aid to the History of Parliament Trust, certain parliamentary bodies and the Association of Former Members of Parliament.

Income arising from:

- Catering receipts, rental income, sales of goods and services, fees received and receipts in connection with parliamentary activities.

The Acting Clerk, as Accounting Officer, will account for this Estimate.

Part II: Changes proposed

£'000s									
Present		Net Resources Change		Revised		Net Capital			
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	Present 7	Change 8	Revised 9	
Departmental Expenditure Limit equivalent									
Voted expenditure									
201,300	-	6,850	-	208,150	-	43,000	-4,600	38,400	
Non-voted expenditure									
800	-	700	-	1,500	-	100	200	300	
Total spending in DEL equivalent									
202,100	-	7,550	-	209,650	-	43,100	-4,400	38,700	

	£'000		
	Present Plans	Changes	Revised Plans
Net cash requirement	648,210	18,500	666,710

Part II: Revised subhead detail including additional provisions

£'000s								
Revised Plans								
Administration		Resources				Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Departmental Expenditure Limit equivalent								
Voted expenditure								
224,350	-16,200	208,150	-	-	-	38,400	-	38,400
Non-voted expenditure								
1,500	-	1,500	-	-	-	300	-	300
Total spending in DEL equivalent								
225,850	-16,200	209,650	-	-	-	38,700	-	38,700

Part II: Resource to cash reconciliation

	Present Plans	Changes	£'000 Revised Plans
Departmental Expenditure Limit equivalent:			
Net Resource Requirement	202,100	7,550	209,650
Net Capital Requirement	43,100	-4,400	38,700
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Depreciation	-15,000	-	-15,000
Loss/gain on revaluation	-11,000	-	-11,000
Provisions (new and adjusted)	-	-	-
Other non-cash items	-90	-	-90
Adjustments to reflect movements in working balances			
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	-3,750	-3,750
Increase(-)/Decrease(+) in creditors	-	-	-
Provisions:			
Use of provisions	430,000	20,000	450,000
Total Accruals to cash adjustments	403,910	16,250	420,160
Removal of non-voted budget item	-900	-900	-1,800
Net Cash Requirement	648,210	18,500	666,710

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

	£'000s
	Revised Plans
Gross Administration Costs	225,850
Less: Income	-16,200
Net Administration Costs	209,650
Gross Programme Costs	-
Less: Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	209,650
<i>of which:</i>	
Resource DEL equivalent	208,150
Non Budget	1,500
Total Resource (Budget)	209,650
<i>of which:</i>	
Resource Departmental Expenditure Limit equivalent	209,650
Total Resource (Estimate)	209,650

Part III: Note B – Analysis of Income

	£'000
	2014-15 Plan
Voted Departmental Expenditure Limit equivalent	- 16,200
Administration: catering receipts, rental income, sales of goods and services, fees received in connection with parliamentary activities, sales of goods and services	
Total Voted Resource Income	-16,200

Part III: Note C
Analysis of Consolidated Fund Extra Receipts (CFER)

There are no planned CFERs for 2014-15.

Part III: Note D

Explanation of Accounting Officer responsibilities

The Clerk of the House of Commons, Sir Robert Rogers KCB, retired on 31 August 2014 as Accounting Officer for the House of Commons: Administration Estimate. David Natzler has been appointed as Acting Clerk and Accounting Officer.

He has personal responsibility for the preparation of the House of Commons Administration Resource Accounts, 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 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 House of Commons Reporting Manual (FRoM) 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 the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the House's assets, are broadly in line with those set out in *Managing Public Money* issued by the Treasury.