
**House of Commons: Administration
Supplementary Estimate**

Supply Estimate 2020-21
For the year ending 31 March 2021

House of Commons: Administration Supplementary Estimate

Supply Estimate

2020-21

for the year ending 31 March 2021

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

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Section 1. Introduction

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.

Section 7(3) of the Supply and Appropriation (Main Estimates) Act 2020 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.

Further information on the resource based supply arrangements is provided in the Main Estimate (HC 290).

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Impairment of parliamentary buildings	10,588,000	-	
Depreciation of parliamentary buildings and IT assets	-	-3,520,000	
Changes to key planning assumptions affecting the Northern Estates Programmes	76,000,000	-	
Construction losses in relation to Covid-19	15,000,000	-	
Other Covid-19 related costs	5,000,000	-	
Total change to Resource DEL equivalent (voted)	106,588,000	-3,520,000	103,068,000
Non completion of property acquisition	-	-115,000,000	
Covid-19 impact on construction works	-	-15,000,000	
Total change to Capital DEL equivalent (voted)	-	-130,000,000	-130,000,000
Revisions to the Net Cash Requirement reflect changes to resource and capital as set out above	-	-110,000,000	
Total change in Net Cash Requirement	-	-110,000,000	-110,000,000

£

Section 2. House of Commons: Administration Supplementary Estimate

Part 1

	Voted	Non-Voted	Total
Departmental Expenditure Limit equivalent			
Resource	103,068,000	-	103,068,000
Capital	-130,000,000	-	-130,000,000
Total net Budget	-26,932,000	-	-26,932,000
Total net cash requirement	-110,000,000		

Supplementary amounts required in the year ending 31 March 2021 for expenditure by the House of Commons: Administration on:

Departmental Expenditure Limit equivalent:

Expenditure arising from:

General administration of the House of Commons and activities undertaken to meet Parliament's objectives, associated commercial activities; grants to organisations who promote the House of Commons' objectives, support the Parliamentary response to the coronavirus Covid-19 pandemic and other non-cash costs.

Income arising from:

Rental, fees and charges in connection with activities within Parliament.

The Clerk of the House of Commons, as Accounting Officer, will account for this Estimate.

Part II: Changes proposed

£'000

	Net Resources						Net Capital		
	Admin 1	Present Prog 2	Changes Admin 3	Changes Prog 4	Revised Admin 5	Revised Prog 6	Present 7	Changes 8	Revised 9
Spending in Departmental Expenditure Limit (DEL) equivalent									
Voted expenditure	420,130	-	103,068	-	523,198	-	382,600	-130,000	252,600
Non-voted expenditure	-	-	-	-	-	-	-	-	-
Total spending in DEL equivalent	420,130	-	103,068	-	523,198	-	382,600	-130,000	252,600

£'000

	Present Plans	Changes	Revised Plans
Net cash requirement	665,830	-110,000	555,830

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Gross	Capital Income	Net
Administration		Net	Programme					
Gross	Income		Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limit (DEL) equivalent								
Voted expenditure								
528,528	-5,330	523,198	-	-	-	252,600	-	252,600
Non-voted expenditure								
-	-	-	-	-	-	-	-	-
Total spending in DEL equivalent								
528,528	-5,330	523,198	-	-	-	252,600	-	252,600

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	420,130	103,068	523,198
Net Capital Requirement	382,600	-130,000	252,600
Accruals to cash adjustments	-136,900	-83,068	-219,968
<i>Of which</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-136,900	-	-136,900
Loss/gain on revaluation	-	-83,068	-83,068
Provisions (new and adjusted)	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances</i>			
Increase (+)/Decrease (-) in stock	-	-	-
Increase (+)/Decrease (-) in debtors	-	-	-
Increase (-)/Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	665,830	-110,000	555,830

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

	£'000
	Revised Plans
Gross Administration Costs	528,528
<i>Less:</i>	
Income	-5,330
Net Administration Costs	523,198
Gross Programme Costs	-
<i>Less</i>	
Non-budget income	
Net Programme Costs	-
Total Net Operating Costs	523,198
<i>of which:</i>	
Resource DEL equivalent	523,198
Non-Voted	-
Total Resource (Budget)	523,198
<i>of which:</i>	
Resource DEL equivalent	523,198
Total Resource (Estimate)	523,198

Part III: Note B – Analysis of Income

	£'000
	Revised Plans
Voted Resource DEL equivalent	-5,330
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,330
<i>Of which</i>	
A. Rental, fees and charges in connection with activities within Parliament	-5,330
Total Administration	-5,330
Total Voted Resource Income	-5,330

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

There are no planned CFERs for 2020-21.

Part III: Note D -Explanation of Accounting Officer responsibilities

In accordance with Section 3(2), of the House of Commons (Administration) Act 1978, the House of Commons Commission has appointed the Clerk of the House of Commons, John Benger as the Accounting Officer for the House of Commons: Administration Estimate.

The Clerk of the House of Commons, as Accounting Officer, 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 Financial Reporting Manual 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 set out in *Managing Public Money* issued by the Treasury.

