
**House of Commons: Administration
Supplementary Estimate**

Supply Estimate 2022-23

For the year ending 31 March 2023

House of Commons: Administration Supplementary Estimate

Supply Estimate

2022-23

for the year ending 31 March 2023

*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 2022 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 52).

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	31,000,000	-	
Transfer in of Sponsor Body	4,200,000		
Reduction to resource cash	-	-19,000,000	
Revaluation of parliamentary buildings	9,783,000	-	
Adjustment to building onerous lease provision	-	-7,700,000	
Revision to IFRS 16 deprecation assumptions	16,000,000	-	
IFRS 16 rental payments adjustment	-	-8,200,000	
Increase in audit fee	17,000	-	
Total change to Resource DEL equivalent (voted)	61,000,000	-34,900,000	26,100,000
Changes to planning assumptions affecting works on parliamentary buildings	-	-52,000,000	
Total change to Capital DEL equivalent (voted)	-	-52,000,000	-52,000,000
Revisions to the Net Cash Requirement reflect changes to resource and capital as set out above	-	-66,800,000	
Total change in Net Cash Requirement	-	-66,800,000	-66,800,000

£

Section 2. House of Commons: Administration Supplementary Estimate

Part 1

	Voted	Non-Voted	Total
Departmental Expenditure Limit equivalent			
Resource †	26,100,000	-	26,100,000
Capital	-52,000,000	-	-52,000,000
Total Net Budget			
Resource	26,100,000	-	26,100,000
Capital	-52,000,000	-	-52,000,000
Net cash requirement	-66,800,000	-	-66,800,000

Supplementary amounts required in the year ending 31 March 2023 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.

†Responsibility for the Sponsor Body for the Restoration and Renewal work for the Palace of Westminster was transferred from the Parliamentary Works Grant on 1 January 2023. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government (equivalent) transfer are:

- (a) Resource DEL equivalent (voted) is increased by £4,200,00; and
- (b) the Net Cash Requirement is increased by £4,200,000.

This reflects the amounts transferred (via the 60:40 ratio).

Part I of the Estimate then provides the additional detail including the absorption of the budget, and the cash being returned to the Exchequer within the overall change to the Net Cash Requirement.

Part II: Changes proposed

£'000

	Net Resources						Net Capital		
	Present Admin 1	Prog 2	Changes Admin 3	Prog 4	Revised Admin 5	Prog 6	Present 7	Changes 8	Revised 9
Spending in Departmental Expenditure Limit (DEL) equivalent									
Voted expenditure	374,949	-	26,100	-	401,049	-	176,699	-52,000	124,699
Non-voted expenditure	-	-	-	-	-	-	-	-	-
Total spending in DEL equivalent	374,949	-	26,100	-	401,049	-	176,699	-52,000	124,699

£'000

	Present Plans	Changes	Revised Plans
Net cash requirement	493,524	-66,800	426,724

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Gross	Capital Income	Net
Administration		Net	Programme					
Gross	Income		Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limit (DEL) equivalent								
Voted expenditure								
413,729	-12,680	401,049	-	-	-	124,699	-	124,699
Non-voted expenditure								
-	-	-	-	-	-	-	-	-
Total spending in DEL equivalent								
413,729	-12,680	401,049	-	-	-	124,699	-	124,699

Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	374,949	26,100	401,049
Net Capital Requirement	176,699	-52,000	124,699
Accruals to cash adjustments	-58,124	-40,900	-99,024
<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	-58,124	-16,000	-74,124
Loss/gain on revaluation	-	-40,783	-40,783
Provisions (new and adjusted)	-	7,700	7,700
Other non-cash items	-	-17	-17
<i>Adjustments to reflect movements in working balances</i>			
Increase (+)/Decrease (-) in stock	-	-	-
Increase (+)/Decrease (-) in debtors	-	-	-
Increase (-)/Decrease (+) in creditors	-	8,200	8,200
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	493,524	-66,800	426,724

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

	£'000
	Revised Plans
Gross Administration Costs	413,729
<i>Less:</i>	
Income	-12,680
Net Administration Costs	401,049
Gross Programme Costs	-
<i>Less</i>	
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	401,049
<i>of which:</i>	
Resource DEL equivalent	401,049
Non-Voted	-
Total Resource (Budget)	401,049
<i>of which:</i>	
Resource DEL equivalent	401,049
Total Resource (Estimate)	401,049

Part III: Note B – Analysis of Income

	£'000
	Revised Plans
Voted Resource DEL equivalent	-12,680
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-12,680
<i>Of which</i>	
A. Rental, fees and charges in connection with activities within Parliament	-12,680
Total Administration	-12,680
Total Voted Resource Income	-12,680

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

There are no planned CFERs for 2022-23.

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.

