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

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## Introduction

1. The Parliamentary Commissioner for Administration and Health Service Commissioner for England's Estimate includes one request for resources. RfR 1 - 'To undertake the work of the Parliamentary Commissioner for Administration and Health Service Commissioner for England' includes staff salaries, general administrative costs and capital expenditure programmes. In addition, this RfR covers expenditure in support of the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman, together with cost sharing arrangements with the Commission for Local Administration in England and the Information Commissioner. Expenditure incurred on behalf of these bodies is recovered through appropriations in aid.

2. Symbols are explained in the Introduction to this booklet.

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

## Part I

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<b>Request for Resources 1: To undertake the work of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England</b>	<b>34,226,000</b>
<b>Total net resource requirement</b>	<b>34,226,000</b>
<b>Net cash requirement</b>	<b>34,306,000</b>

Amounts required in the year ending 31 March 2010 for expenditure by the Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

### **RfR 1: To undertake the work of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England**

Administration costs; capital expenditure; providing services to support the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman together with cost sharing arrangements with the Commission for Local Administration in England and the Information Commissioner; and associated non-cash items.

The **Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.

	Net total	Allocated in Vote on Account	Balance to complete
<b>RfR 1</b>	<b>34,226,000</b>	<b>10,811,000</b>	<b>23,415,000</b>
<b>Total net resource requirement</b>	<b>34,226,000</b>	<b>10,811,000</b>	<b>23,415,000</b>
<b>Net cash requirement</b>	<b>34,306,000</b>	<b>10,856,000</b>	<b>23,450,000</b>

**Part II: Subhead detail****£'000**

2009-10 Provision						2008-09 Provision	2007-08 Outturn		
Resources						Capital	Non- operating	Net Total	Net Total
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	A in A	Resources	Resources
1	2	3	4	5	6	7	8	9	10
<b>RfR 1: To undertake the work of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England</b>									
-	34,646	-	34,646	420	34,226	2,100	-	28,136	24,252
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<i>Central Government spending</i>									
A	Administration								
-	34,646	-	34,646	420	34,226	2,100	-	28,136	24,252
<b>Total for Estimate:</b>									
-	34,646	-	34,646	420	34,226	2,100	-	28,136	24,252

**Part II: Resource to cash reconciliation****£'000**

	<b>2009-10 Provision</b>	<b>2008-09 Provision</b>	<b>2007-08 Outturn</b>
<b>Net Resource Requirement</b>	<b>34,226</b>	<b>28,136</b>	<b>24,252</b>
<b>Voted capital items</b>			
Capital	2,100	2,120	1,338
Less Non-operating A-in-A	-	-	-
<b>Total net voted capital</b>	<b>2,100</b>	<b>2,120</b>	<b>1,338</b>
<b>Accruals to cash adjustment</b>			
Adjustments to remove non-cash items:			
Cost of Capital charges	-84	-	-190
Depreciation	-2,336	-1,900	-1,333
New provisions and adjustments to previous provisions	-	-	-562
Profit/loss on sale of assets	-	-	-110
Prior period adjustments	-	-	-
Other non-cash items	-	-	-50
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	332
Increase (-) / Decrease (+) in creditors	-	-	18
Use of provisions	400	400	261
<b>Total accruals to cash adjustments</b>	<b>-2,020</b>	<b>-1,500</b>	<b>-1,634</b>
<b>Excess cash to be CFERd</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>34,306</b>	<b>28,756</b>	<b>23,956</b>

### Part III: Extra receipts payable to the Consolidated Fund

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000					
	2009-10 Provision		2008-09 Provision		2007-08 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as A in A	-	-	-	-	93	2
Non-operating income not classified as A in A	-	-	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-	-	-
Excess cash receipts to be surrendered to the Consolidated Fund	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>93</b>	<b>2</b>

## Forecast Operating Cost Statement

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Programme Costs</b>			
RfR 1	34,226	26,986	24,252
Non-voted	187	187	93
<b>Total Net Programme costs</b>	<b>34,413</b>	<b>27,173</b>	<b>24,345</b>
<b>Total Net Operating Cost</b>	<b>34,413</b>	<b>27,173</b>	<b>24,345</b>
<i>of which:</i>			
Net Resource Requirement	34,226	28,136	24,252
Non-voted expenditure	187	187	186
Consolidated Fund Extra Receipts	-	-	-93
Reduction in planned spend unable to be included in Estimate	-	-1,150	-
<b>Resource Budget</b>	<b>34,413</b>	<b>27,173</b>	<b>24,246</b>

## Notes to the Main Estimate

### Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>34,226</b>	<b>28,136</b>	<b>24,252</b>
<i>Adjustments to remove:</i>			
Provision voted for earlier years	-	-	-
<i>Adjustments to additionally include:</i>			
Non-voted expenditure in the OCS	187	187	186
Consolidated Fund Extra Receipts in the OCS	-	-	-93
Reductions in planned spend unable to be included in Estimate	-	-1,150	-
Other adjustments	-	-	-
<b>Net Operating Cost (Accounts)</b>	<b>34,413</b>	<b>27,173</b>	<b>24,345</b>
<i>Adjustments to remove:</i>			
Gains / losses from sale of capital assets	-	-	-110
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Voted expenditure outside the budget	-	-	-
<i>Adjustments to additionally include:</i>			
Other Consolidated Fund Extra Receipts	-	-	-
Resource consumption of non departmental public bodies	-	-	-
Unallocated resource provision	-	-	-
Other adjustments	-	-	11
<b>Resource Budget (Budget)</b>	<b>34,413</b>	<b>27,173</b>	<b>24,246</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	34,413	27,173	24,246
Annually Managed Expenditure (AME)	-	-	-

### Reconciliation of capital expenditure between Estimates and Budgets

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Voted Capital (Estimates)</b>	<b>2,100</b>	<b>2,120</b>	<b>1,338</b>
<i>Adjustments to remove:</i>			
Provision voted for earlier years	-	-	-
<i>Adjustments to additionally include:</i>			
Other Consolidated Fund Extra Receipts	-	-	-
Capital spending by non-departmental public bodies	-	-	-
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Supported capital expenditure (revenue)	-	-	-
Capital spending by levy funded bodies	-	-	-
Unallocated capital provision	-	-	-
Reductions in planned spend unable to be included in Estimate	-	500	-
Other adjustments	-	-	-
<b>Capital Budget (Budget)</b>	<b>2,100</b>	<b>2,620</b>	<b>1,338</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	2,100	2,620	1,338
Annually Managed Expenditure (AME)	-	-	-

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## Notes to the Main Estimate (*continued*)

### 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 for the Request for Resources within this Estimate:

**Request for Resources 1:** Ms Ann Abraham, Parliamentary Commissioner for Administration and Health Service Commissioner for England

Ms Ann Abraham, has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller and Auditor General. Ms Ann Abraham 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* (FRM), 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 the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are set out in chapter 3 of *Managing Public Money* issued by the Treasury.

## Notes to the Main Estimate (*continued*)

### Analysis of operating appropriations in aid (A in A)

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>RfR 1: To undertake the work of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England</b>			
<b>Programme</b>	<b>420</b>	<b>420</b>	<b>347</b>
<i>of which:</i>			
Sale of goods and services	420	420	347
<b>Total RfR 1</b>	<b>420†</b>	<b>420</b>	<b>347</b>
<i>† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: charges levied on the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman, the Northern Ireland Ombudsman, the Commissioner for Local Administration in England and the Commissioner for Information for the provision of Ombudsman and support services; and recovery of costs of staff on loan.</i>			
<b>Total Operating A in A</b>	<b>420</b>	<b>420</b>	<b>347</b>

**Notes to the Main Estimate (*continued*)****Analysis of Consolidated Fund extra receipts****£'000**

	2009-10		2008-09		2007-08	
	Provision Income	Receipts	Provision Income	Receipts	Outturn Income	Receipts
Recovery of costs of staff on loan $\Phi$	-	-	-	-	93	2
<b>Total</b>	-	-	-	-	<b>93</b>	<b>2</b>

**Notes to the Main Estimate (*continued*)****Departmental Expenditure Limits and Administration budgets****£'000**

	<b>Voted</b>	<b>Non-voted</b>	<b>Total</b>
Resource DEL	34,226	187	34,413
<i>of which: †</i>			
Administration budget	-	-	-
Near-cash in RDEL	31,806	587	32,393
Capital DEL ††	2,100	-	2,100
Less Depreciation †††	-2,336	-	-2,336
<b>Total DEL</b>	<b>33,990</b>	<b>187</b>	<b>34,177</b>

† The total of the 'Administration Budget' and 'Near-cash in Resource DEL' figures may well be greater than total resource DEL, due to the definitions overlapping.

†† Capital DEL includes items treated as resource in Estimates and accounts but which are treated as Capital DEL in budgets.

††† Depreciation, which forms part of resource DEL, is excluded from total DEL since capital DEL includes capital spending and to include depreciation of those assets would lead to double counting.

**Comparison of provision sought with final provision and forecast outturn for the previous year**

The total net resource sought for 2009-10 of £34,226,000 is 21.6 per cent higher than the final net provision for 2008-09 of £28,136,000 and 39.3 per cent higher than the forecast outturn for 2008-09 of £24,572,000.

**Cash which may be retained to offset expenditure****£'000**

	<b>2009-10 Provision</b>	<b>2008-09 Provision</b>	<b>2007-08 Outturn</b>
Cash which may be retained by the department to offset expenditure in the year due to its relationship with income (operating and non-operating) that has been, or will be, appropriated in aid.	420	420	347

