Food Standards Agency

Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): £2,032k reduction to RDEL and corresponding increase in CDEL for increased capital investment.		-2,032,000	
Total change in Resource DEL (Voted)		**-2,032,000**	**-2,032,000**
(Section A): £2,032k reduction to RDEL and corresponding increase in CDEL for increased capital investment.	2,032,000		
Total change in Capital DEL (Voted)	**2,032,000**		**2,032,000**
Decrease in Creditors due to timings of payments and forecast crystallisation of accruals.	3,000,000		
Total change in Net Cash Requirement	**3,000,000**		**3,000,000**

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-2,032,000**	-	-2,032,000
Capital	**2,032,000**	-	2,032,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	**-2,032,000**	-	-2,032,000
Capital	**2,032,000**	-	2,032,000
Non-Budget Expenditure	-		
Net cash requirement	**3,000,000**		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:

Expenditure arising from:

Protecting the public from public health risks related to food safety, feed safety, food standards and protecting related consumer interests, supporting local authorities and port health authorities to deliver food and/or feed law official controls; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, investigations, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; trade negotiations and related activities with non–EU countries; advice and education, marketing and publications; digital and data services for food businesses, local authorities and consumers, information and communication services to food businesses and consumers; payments of penalties and interest; expenditure relating to work done in collaboration with or on behalf of UK and EU government departments; funding for depreciation, audit fee and other non-cash items. Governmental response to the coronavirus Covid-19 pandemic.

* Protecting other consumer interests in relation to food.

Animal health and welfare monitoring, surveillance and enforcement.

Income arising from:

Meat hygiene inspections; approvals and delivery of official controls and controls on primary production of food and feed hygiene enforcement, wine standards and other food-related activities; risk assessments, evidence and research, testing, sampling, food crime – Proceeds of Crime Act (POCA) activities, receipt of court costs and fees, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; recharge of expenditure relating to work done in collaboration with or on behalf of UK and EU government departments and income arising from capital grants in kind.

Part I

Annually Managed Expenditure:

Expenditure arising from:

Creation, adjustment and utilisation of provisions relating to pensions, early retirements, bad debts, onerous leases, personal injury and legal claims; revaluations and write off of bad debts; and other non-cash items.

Food Standards Agency will account for this Estimate.

Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)									
Voted Expenditure									
	110,355	-	-2,032	-	108,323	-	9,038	2,032	11,070
Of which:									
A Food Standards Agency Westminster (DEL)									
	110,355	-	-2,032	-	108,323	-	9,038	2,032	11,070
Total Spending in DEL									
			-2,032	**-**				**2,032**	
Total for Estimate									
			-2,032	**-**				**2,032**	
Of which:									
Voted Expenditure									
			-2,032	-				2,032	
Non Voted Expenditure									
			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	**116,444**	**3,000**	**119,444**

Part II: Revised subhead detail including additional provision

£'000

Revised

Plans

	Resources						Capital		
	Administration			Programme					
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
	1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
	143,323	-35,000	108,323	-	-	-	11,370	-300	11,070
Of which:									
A Food Standards Agency Westminster (DEL)									
	143,323	-35,000	108,323	-	-	-	11,370	-300	11,070
Total Spending in DEL									
	143,323	**-35,000**	**108,323**	**-**	**-**	**-**	**11,370**	**-300**	**11,070**
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
	-	-	-	9,603	-	9,603	-	-	-
Of which:									
B Food Standards Agency Westminster (AME)									
	-	-	-	9,603	-	9,603	-	-	-
Total Spending in AME									
	-	**-**	**-**	**9,603**	**-**	**9,603**	**-**	**-**	**-**
Total for Estimate									
	143,323	**-35,000**	**108,323**	**9,603**	**-**	**9,603**	**11,370**	**-300**	**11,070**
Of which:									
Voted Expenditure									
	143,323	-35,000	108,323	9,603	-	9,603	11,370	-300	11,070
Non Voted Expenditure									
	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	**119,958**	**-2,032**	**117,926**
Net Capital Requirement	**9,038**	**2,032**	**11,070**
Accruals to cash adjustments	**-12,552**	**3,000**	**-9,552**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-2,879	-	-2,879
New provisions and adjustments to previous provisions	-11,954	-	-11,954
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-	-70
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	3,000	3,000
Use of provisions	2,351	-	2,351
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**116,444**	**3,000**	**119,444**

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

	£'000
	Revised Plans
Gross Administration Costs	140,972
Less:	
Administration DEL Income	-35,000
Net Administration Costs	**105,972**
Gross Programme Costs	17,902
Less:	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	**17,902**
Total Net Operating Costs	**123,874**
Of which:	
Resource DEL	105,972
Capital DEL	5,948
Resource AME	11,954
Capital AME	-
Non-budget	-
Adjustments to include:	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
Adjustments to remove:	
Capital in the SoCNE	-5,948
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	**117,926**
Of which:	
Resource DEL	108,323
Resource AME	9,603
Adjustments to include:	
Grants to devolved administrations	-
Prior period adjustments	-
Adjustments to remove:	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	**117,926**

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	**-35,000**
Of which:	
Administration	
Sales of Goods and Services	-35,000
Of which:	
A Food Standards Agency Westminster (DEL)	-35,000
Total Administration	-35,000
Total Voted Resource Income	**-35,000**
Voted Capital DEL	**-300**
Of which:	
Programme	
Sales of Assets	-300
Of which:	
A Food Standards Agency Westminster (DEL)	-300
Total Programme	-300
Total Voted Capital Income	**-300**

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

No CFER income or receipts are expected in 2021-22.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

Accounting Officer:	Emily Miles

Emily Miles has personal responsibility for the proper presentation of the department's 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.