

Statement of Outturn against Parliamentary Supply (SOPS)

Statement of Outturn against Parliamentary Supply (SOPS) as part of the Westminster Annual Report and Accounts 2021/22.

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FRM) requires the Food Standards Agency to prepare a Statement of Outturn against Parliamentary Supply (SOPS) and supporting notes.

The SOPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the House of Commons. The SOPS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated fund), the Parliament gives statutory authority for entities to utilise. The Estimate details supply and is voted on by Parliament at the start of the financial year.

Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

The format of the SOPS mirrors the Supply Estimates, published on gov.uk, to enable comparability between what Parliament approves and the final outturn.

The SOPS contain a summary table, detailing performance against the control limits that Parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn won't exactly tie to cash spent) and administration.

The supporting notes detail the following: Outturn by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net operating expenditure in the SOCNE, to tie the SOPS to the financial statements (note 2); a reconciliation of outturn to net cash requirement (note 3); and, an analysis of income payable to the Consolidated Fund (note 4).

The SOPS and Estimates are compiled against the budgeting framework, which is similar to, but different to, IFRS. An understanding of the budgeting framework and an explanation of key terms is provided on page 106, in the financial review section of the performance report. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance, available on gov.uk.

The SOPS provides a detailed view of financial performance, in a form that is voted on and recognised by Parliament. The financial review, in the Performance Report, provides a summarised discussion of outturn against estimate and functions as an introduction to the SOPS disclosures.

Summary tables mirrors part 1 of the estimates

Summary table, 2021/22, all figures presented in £000's

Outturn

Type of spend	SOPS note	Voted	Non-voted	Total
Departmental expenditure limit: resource	1.1	103,445	-	103,445
Departmental expenditure limit: Capital	1.2	10,378	-	10,378
Departmental expenditure limit: total	-	113,823	-	113,823
Annually managed expenditure: resource	1.1	2,484	-	2,484
Annually managed expenditure: capital	1.2	-	-	-
Annually managed expenditure: total	-	2,484	-	2,484
Total budget: resource	1.1	105,929	-	105,929
Total budget: capital	1.2	10,378	-	10,378
Total budget expenditure	-	116,307	-	116,307
Total non-budget expenditure	1.1	-	-	-
Total budget and non-budget	-	116,307	-	116,307

Estimate

Type of spend	SOPS note	Voted	Non-voted	Total
Departmental expenditure limit: resource	1.1	108,323	-	108,323
Departmental expenditure limit: Capital	1.2	11,070	-	11,070
Departmental expenditure limit: total	-	119,393	-	119,393
Annually managed expenditure: resource	1.1	9,603	-	9,603
Annually managed expenditure: capital	1.2	-	-	-
Annually managed expenditure: total	-	2,484	-	2,484
Total budget: resource	1.1	117,926	-	117,926
Total budget: capital	1.2	11,070	-	11,070
Total budget expenditure	-	128,996	-	128,996
Total non-budget expenditure	1.1	-	-	-
Total budget and non-budget	-	128,996	-	128,996

Outturn vs Estimate, saving/excess

Type of spend	SOPS note	Voted	Total
Departmental expenditure limit: resource	1.1	4,878	4,878
Departmental expenditure limit: Capital	1.2	692	692
Departmental expenditure limit: total	-	5,570	5,570
Annually managed expenditure: resource	1.1	7,119	7,119
Annually managed expenditure: capital	1.2	-	-
Annually managed expenditure: total	-	7,119	7,119
Total budget: resource	1.1	11,997	11,997

Type of spend	SOPS note	Voted	Total
Total budget: capital	1.2	692	692
Total budget expenditure	-	12,689	12,689
Total non-budget expenditure	1.1	-	-
Total budget and non-budget	-	12,689	12,689

Prior year outturn total, 2020/21

Type of spend	SOPS note	Total
Departmental expenditure limit: resource	1.1	96,821
Departmental expenditure limit: Capital	1.2	7,096
Departmental expenditure limit: total	-	103,917
Annually managed expenditure: resource	1.1	(843)
Annually managed expenditure: capital	1.2	-
Annually managed expenditure: total	-	(843)
Total budget: resource	1.1	95,978
Total budget: capital	1.2	7,096
Total budget expenditure	-	103,074
Total non-budget expenditure	1.1	-
Total budget and non-budget	-	103,074

Figures in the areas outlined in thick line cover the voted control limits voted by Parliament. Refer to the Supply Estimates guidance manual, available on gov.uk, for detail on the control limits voted by Parliament.

Net cash requirement 2021/22, all figures presented in £000's

Item	SOPS note	Outturn	Estimate	Outturn vs Estimate, saving/(excess)	Prior year outturn total, 2020/21
Net cash requirement	3	109,798	119,444	9,646	100,897

Administration costs 2021/22, all figures presented in £000's

Item	SOPS note	Outturn	Estimate	Outturn vs Estimate, saving/(excess)	Prior year outturn total, 2020/21
Administration costs	1.1	103,445	108,323	4,878	48,894

Although not a separate voted limit, any breach of the administration budget will also result in an excess vote.

The 2021/22 Financial Year saw the FSA's budget become completely Admin. The comparative total spend for 2020/21 was £96,821.

Notes to the Statement of Outturn against Parliamentary Supply, 2021/22 (£000's)

SOPS 1. Outturn detail by Estimate line

SOPS 1.1 Analysis of resource outturn by Estimate line

Resource Outturn

Type of spend (Capital)	Administration: Gross	Administration: Income	Administration: Net	Programme: Gross	Programme: Income	Programme: Net	Total
A FSA Westminster Departmental Expenditure Limit (DEL)	137,869	(34,424)	103,445	-	-	-	103,445
Total Voted DEL	137,869	(34,424)	103,445	-	-	-	103,445
Total spending in DEL	137,869	(34,424)	103,445	-	-	-	103,445
A FSA Westminster (Annually Managed Expenditure (AME))	-	-	-	2,484	-	2,484	2,484
Total voted AME	-	-	-	2,484	-	2,484	2,484
Total spending in AME	-	-	-	2,484	-	2,484	2,484
Total resource	137,869	(34,424)	2,484	2,484	-	2,484	2,484

Estimate

Type of spend (Capital)	Administration: Gross	Administration: Income	Administration: Net	Programme: Gross	Programme: Income	Programme: Net	Total
A FSA Westminster Departmental Expenditure Limit (DEL)	137,869	(34,424)	103,445	-	-	-	103,445
Total Voted DEL	137,869	(34,424)	103,445	-	-	-	103,445
Total spending in DEL	137,869	(34,424)	103,445	-	-	-	103,445
A FSA Westminster (Annually Managed Expenditure (AME))	-	-	-	-	-	-	-

Outturn vs Estimate, saving/ (excess)

Prior year outturn total 2020/21

SOPS 1.2 Analysis of capital outturn by Estimate line

Spending in Departmental Expenditure Limits (DEL): Outturn

Type of spend (Capital)	Gross	Income	Net
A FSA Westminster Departmental Expenditure Limit (DEL)	10,378	-	10,378
Total Voted DEL	10,378	-	10,378
Total spending in DEL	10,378	-	10,378

Estimate:

Type of spend (Capital)	Net	Virements	Total including virements
A FSA Westminster Departmental Expenditure Limit (DEL)	11,070	-	11,070
Total Voted DEL	11,070	-	11,070
Total spending in DEL	11,070	-	11,070

Outturn vs Estimate, saving/excess

Type of spend (Capital)	Outturn vs Estimate, saving/(excess)
A FSA Westminster Departmental Expenditure Limit (DEL)	692
Total Voted DEL	692
Total spending in DEL	692

Prior year outturn total, 2020/21

Type of spend (Capital)	Prior year outturn total, 2020/21
A FSA Westminster Departmental Expenditure Limit (DEL)	7,096
Total Voted DEL	7,096
Total spending in DEL	7,096

The total Estimate columns include virements. Virements are the reallocation of provision in the Estimates that do not require parliamentary authority (because Parliament does not vote to that level of detail and delegates to HM Treasury).

Further information on virements are provided in the Supply Estimates Manual, available on gov.uk.

The outturn vs estimate column is based on the total including virements. The estimate total before virements have been made is included so that users can tie the estimate back to the Estimates laid before Parliament.

SOPS 2. Reconciliation of outturn to net operating expenditure

Item	Reference	Outturn total	Prior year outturn total 2020/21
Total resource outturn	1.1	105,929	95,978
Add: Capitalise research and development	-	7,745	4,446
Net operating expenditure in statement of comprehensive net expenditure	SOCNE	113,674	100,424

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. Therefore, this reconciliation bridges the resource outturn to net operating expenditure, linking the SOPS to the financial statements.

SOPS 3. Reconciliation of net resource outturn to net cash requirement

Item	Reference	Outturn total	Estimate	Outturn vs Estimate saving/(excess)
Total resource outturn	SOPS 1.1	105,929	117,926	11,997
Total Capital Outturn	SOPS 1.2	10,378	11,070	692
Adjustments to remove non-cash items: Depreciation and amortisation	5-6	(2,362)	(2,879)	(517)

Item	Reference	Outturn total	Estimate	Outturn vs Estimate saving/ (excess)
New provisions and adjustments to previous provisions	12	(6,839)	(11,954)	(5,115)
Other non-cash items	3	(72)	(70)	2
Adjustments to reflect movements in working balances: Increase/decrease in receivables	10	1,375	-	1,375
Increase/decrease in payables	11	(1,924)	3,000	4,924
Use of provisions	12	1,813	2,351	538
Cash contributions to pension deficit	12	1,500	-	(1,500)
Net cash requirement	-	109,798	119,444	9,646

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, not on a cash basis. Therefore, this reconciliation bridges the resource and capital outturn to the net cash requirement.

SOPS 4. Amounts of income to the Consolidating Fund

The Food Standards Agency had no income payable to Consolidated Fund.

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