
National School of Government

Introduction

1. This Supplementary Estimate is required for the following purposes:

Amount £

Changes in resources

RfR 1: To provide a centre of excellence for learning and development in support of the strategic business priorities of Government

Increases:

Take up of End Year Flexibility (EYF)

| | |
|--|-----------|
| Take up of EYF as a result of NSG's transfer from the Cabinet Office | 1,636,000 |
|--|-----------|

| | |
|---|-----------|
| Total change in resources for RfR1 | 1,636,000 |
|---|-----------|

| | |
|---|-----------|
| Total change in resources for Estimate | 1,636,000 |
|---|-----------|

Changes in capital

| | |
|---|---|
| Total change in capital for Estimate | - |
|---|---|

2. As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £1,636,000.
3. Symbols are explained in the Introduction to this booklet.

Part I

£

| | |
|--|------------------|
| RfR 1: To provide a centre of excellence for learning and development in support of the strategic business priorities of Government | 1,636,000 |
| Total additional net resource requirement | 1,636,000 |
| Additional net cash requirement | 1,636,000 |

SUPPLEMENTARY amounts required in the year ending 31 March 2007 for expenditure by the National School of Government on:

RfR 1: To provide a centre of excellence for learning and development in support of the strategic business priorities of Government

Administration and the associated non-cash costs incurred in the management of the National School of Government.

The National School of Government will account for this Estimate.

Part II: Changes proposed

£'000

| Resources | Present Net Provision | Change in Gross Provision | Change in A in A | Change in Net Provision | New Net Provision |
|-----------|-----------------------|---------------------------|------------------|-------------------------|-------------------|
|-----------|-----------------------|---------------------------|------------------|-------------------------|-------------------|

RfR 1: To provide a centre of excellence for learning and development in support of the strategic business priorities of Government

Spending in Departmental Expenditure Limits (DEL)

| | | | | | |
|------------------------------|-----|--------------|----------|--------------|-------|
| RfR 1 - A Administration | 640 | 1,636 | - | 1,636 | 2,276 |
| Total RfR 1 | | 1,636 | - | 1,636 | |
| Total Changes to RfRs | | 1,636 | - | 1,636 | |

£000

| | Present Provision | Change in Provision | New Provision |
|--|-------------------|---------------------|---------------|
|--|-------------------|---------------------|---------------|

Capital and Cash

| | | | |
|-----------------------------|------------|--------------|--------------|
| Total Capital Expenditure | 1,271 | - | 1,271 |
| Non-Operating A in A | - | - | - |
| Net cash requirement | 841 | 1,636 | 2,477 |

Part II: Revised subhead detail including additional provision

| Resources | | | | | | Capital | | £'000 |
|--|---------------|--------|-------------|--------|-----------|---------|----------------------|-------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| Admin | Other current | Grants | Gross Total | A in A | Net Total | Capital | Non-operating A in A | |
| RfR 1: To provide a centre of excellence for learning and development in support of the strategic business priorities of Government | | | | | | | | |
| 32,276 | - | - | 32,276 | 30,000 | 2,276 | 1,271 | - | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| <i>Central Government spending</i> | | | | | | | | |
| A Administration | | | | | | | | |
| 32,276 | - | - | 32,276 | 30,000 | 2,276 | 1,271 | - | |
| Total for Estimate: | | | | | | | | |
| 32,276 | - | - | 32,276 | 30,000 | 2,276 | 1,271 | - | |

Part II: Resource to cash reconciliation

| | <u>Present</u> | <u>Increase (+)/ Decrease (-)</u> | <u>£'000</u> <u>Revised</u> |
|---|----------------|---------------------------------------|--------------------------------|
| Net Resource Requirement | 640 | 1,636 | 2,276 |
| Voted capital items | | | |
| Capital | 1,271 | - | 1,271 |
| <i>Less:</i> Non-operating A in A | - | - | - |
| Total net voted capital | 1,271 | - | 1,271 |
| Accruals to cash adjustment | | | |
| Adjustments to remove non-cash items: | | | |
| Cost of Capital charges | -500 | - | -500 |
| Depreciation | -570 | - | -570 |
| New provisions and adjustments to previous provisions | - | - | - |
| Profit/loss on sale of assets | - | - | - |
| Prior period adjustments | - | - | - |
| Other non-cash items | - | - | - |
| Increase(+)/decrease (-) in stock | - | - | - |
| Increase(+)/decrease (-) in debtors | - | - | - |
| Increase(-)/decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Total accruals to cash adjustments | -1,070 | - | -1,070 |
| Excess cash to be CFERd | - | - | - |
| Net Cash Requirement | 841 | 1,636 | 2,477 |

Part III: Extra receipts payable to the Consolidated Fund

As in existing provision

Forecast Operating Cost Statement

| | £'000 |
|---------------------------------------|----------------------|
| | 2006-07 provision |
| Net Administration Costs | |
| RfR1 | 2,276 |
| Total Net Administration Costs | 2,276 |
| Net Programme Costs | |
| RfR1 | - |
| Total Net Programme costs | - |
| Total Net Operating Cost | 2,276 |
| <i>of which:</i> | |
| Net Resource Requirement | 2,276 |
| Non-voted expenditure | - |
| Consolidated Fund Extra Receipts | - |
| Resource Budget | 2,276 |

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

| | £'000 |
|--|----------------------|
| | 2006-07 Provision |
| Net Resource Requirement (Estimates) | 2,276 |
| <i>Adjustments to remove:</i> | |
| provision voted for earlier years | - |
| <i>Adjustments to additionally include:</i> | |
| non-voted expenditure in the OCS | - |
| Consolidated Fund extra receipts in the OCS | - |
| Other adjustments | - |
| Net Operating Costs (Accounts) | 2,276 |
| <i>Adjustments to remove:</i> | |
| 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 | - |
| Resource Budget (Budget) | 2,276 |
| <i>of which:</i> | |
| Departmental Expenditure Limit (DEL) | 2,276 |
| Annually Managed Expenditure (AME) | - |

Reconciliation of capital expenditure between Estimates and Budgets

| | £'000 |
|--|----------------------|
| | 2006-07 Provision |
| Net Voted Capital (Estimates) | 1,271 |
| <i>Adjustments to remove:</i> | |
| gains/losses from sale of capital assets | - |
| <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 | - |
| Other adjustments | - |
| Capital Budget (Budget) | 1,271 |
| <i>of which:</i> | |
| Departmental Expenditure Limits (DEL) | 1,271 |
| Annually Managed Expenditure (AME) | - |

Notes to the Estimate (*continued*)

Explanation of Accounting Officer responsibilities

In accordance with the Government Resources and Accounts Act 2000 the Treasury has made the following Accounting Officer appointments for the Requests for Resources within this Estimate.

Request for Resources 1 David Spencer, Permanent Head of Department

David Spencer as the Accounting Officer of the National School of Government has personal responsibility for the proper presentation of the department's resource accounts as prescribed in legislation, or by the Treasury, and their transmission to the Comptroller and Auditor General. The AO as the permanent head, remains in general overall charge of the National School of Government.

The responsibilities of an Accounting Officer are set out in Annex 4.1 of Government Accounting. In essence these responsibilities include a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all the available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the organisation's policies, aims, and objectives and should regularly review the effectiveness of that system.

Notes to the Estimate (*continued*)
Analysis of operating appropriations in aid (A in A)

£'000

 2006-07
 Provision

RfR 1: To provide a centre of excellence for learning and development in support of the strategic business priorities of Government**Administration** **30,000***of which:*

Sale of goods and services 30,000

Total RfR1 **30,000 †**

† Amount that may be applied as appropriation in aid in addition to the net total, arising from: income from courses

Total Operating A in A **30,000**

Notes to the Estimate (*continued*)

Departmental Expenditure Limits and Administration Budgets

| | Change | | New DEL | | £'000 |
|-------------------------------|--------|-----------|---------|-----------|-------|
| | Voted | Non-voted | Voted | Non-voted | Total |
| Resource DEL | 1,636 | - | 2,276 | - | 2,276 |
| <i>of which:</i> | | | | | |
| <i>Administration budget*</i> | 1,636 | - | 2,276 | - | 2,276 |
| <i>Near-cash in RDEL</i> | - | - | 2,476 | - | 2,476 |
| Capital** | - | - | 1,271 | - | 1,271 |
| Less Depreciation† | - | - | -570 | - | -570 |
| Total | 1,636 | - | 2,977 | - | 2,977 |

*The total of '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.

Cash which may be retained to offset expenditure

£'000
30,000

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