
National Audit Office

Winter Supplementary

Estimate 2006-2007

National Audit Office
Winter Supplementary
Estimate 2006-2007

Presented by the Chairman of the Public Accounts Commission

Ordered by the House of Commons to be printed

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Introduction

1 This Supplementary Estimate is required for the following purposes:

Amount £

Changes in resources

RfR 1: Providing independent assurance to Parliament and other organisations on the management of public resources

Increases:

Resources required for repair and refurbishment of NAO London headquarters building	830,000
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Additional cost of capital non-cash charge	2,000
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Total change in resources for RfR1	832,000
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Changes in capital

Capital element of repair and refurbishment costs	120,000
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Total change in capital for Estimate	120,000
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2 As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £950,000.

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Part I

	£
RfR 1: Providing independent assurance to Parliament and other organisations on the management of public resources	832,000
Total additional net resource requirement	832,000
Additional net cash requirement	950,000

SUPPLEMENTARY amounts required in the year ending 31 March 2007 for expenditure by the National Audit Office on:

RfR 1: Providing independent assurance to Parliament and other organisations on the management of public resources

Administrative expenditure and associated non-cash items incurred in the provision of independent assurance, information and advice to Parliament on the proper accounting for central government expenditure, revenue and assets, including compliance with laws and regulations, and in the economy, efficiency and effectiveness with which central government resources have been used; and the provision of independent assurance, information and advice to a wide range of other public, international, and overseas bodies and to members of the public; and expenditure on repair and refurbishment of the National Audit Office London headquarters building.

The **National Audit Office** will account for this Estimate.

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Part II: Changes proposed

Resources	Present Net Provision £000	Change in Gross Provision £000	Change in A in A £000	Change in Net Provision £000	New Net Provision £000
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RfR 1: Providing independent assurance to Parliament and other organisations on the management of public resources

RfR 1-A	Provision of audit and other assurance services	70,372	-	-	-	70,372
RfR 1-B	Repair and refurbishment of the National Audit Office London headquarters building	-	832	-	832	832
Total changes to RfR			832	-	832	

	Present Provision £000	Change in Provision £000	New Provision £000
Capital and Cash			
Total Capital Expenditure	2,000	120	2,120
Non-Operating A in A	-	-	-
Net Cash Requirement	70,250	950	71,200

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Part II: Revised subhead detail including additional provision

	Resources						Capital	
	1	2	3	4	5	6	7	8
	Admin £000	Other current £000	Grants £000	Gross total £000	AinA £000	Net total £000	Capital £000	Non operating AinA £000
RfR 1: Providing independent assurance to Parliament and other organisations on the management of public resources	88,704	-	-	88,704	17,500	71,204	2,120	-
A Provision of audit and other assurance services	87,872	-	-	87,872	17,500	70,372	2,000	-
B Repair and refurbishment of the National Audit Office London headquarters building	832	-	-	832	-	832	120	-
Total for Estimate	88,704	-	-	88,704	17,500	71,204	2,120	-

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Part II: Resource to cash reconciliation

	Present £000	Increase(+)/ Decrease(-) £000	Revised £000
Net Resource Requirement	70,372	832	71,204
Voted capital items			
Capital	2,000	120	2,120
<i>Less: Non-operating A in A</i>	-	-	-
Total net voted capital	2,000	120	2,120
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-910	-2	-912
Depreciation	-1,740	-	-1,740
New provisions and adjustments to previous provisions	-500	-	-500
Increase(+)/decrease (-) in stock	-	-	-
Increase(+)/decrease (-) in debtors	400	-	400
Increase(-)/decrease (+) in creditors	-122	-	-122
Use of provisions	750	-	750
Total accruals to cash adjustments	-2,122	-2	-2,124
Excess cash to be CFERd	-	-	-
Net Cash Requirement	70,250	950	71,200

Part III: Extra Receipts payable to the Consolidated Fund

As in existing provision

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Forecast Operating Cost Statement

	2006-07 Provision £000
Administration costs	
RfR1	
Gross Administration costs	88,886
Operating income	<u>-17,500</u>
Net Administration Costs	<u>71,386</u>
Net Operating Cost	<u>71,386</u>
Net Resource Requirement	<u>71,204</u>
Resource Budget Outturn	<u>71,386</u>

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Notes to the Estimate

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

	2006-07 Provision £000
Net Resource Requirement (Estimates)	71,204
<i>Adjustments to additionally include:</i>	
Consolidated Fund Standing Services	182
Net Operating Costs (Accounts)	71,386
Resource Budget (Budget)	71,386

Reconciliation of Capital Expenditure Between Estimates and Budgets

	2006-07 Provision £000
Net Voted Capital (Estimates)	2,120
Capital Budget (Budget)	2,120

Explanation of Accounting Officer Responsibilities

Under the National Audit Act 1983 the Public Accounts Commission have appointed the Comptroller and Auditor General to be responsible as Accounting Officer for the National Audit Office with responsibility for preparing the National Audit Office's Estimate.

The Comptroller and Auditor General's relevant responsibilities as Accounting Officer, including responsibility for the propriety and regularity of the National Audit Office's finances, for keeping of proper records and for safeguarding the National Audit Office's assets, are set out in the Accounting Officer's Memorandum issued by the Public Accounts Commission.

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Analysis of Appropriations in Aid (A in A)

	2006-07 Provision £000
RfR 1: Providing independent assurance to Parliament and other organisations on the management of public resources	
<i>of which:</i>	
Appropriations in Aid	17,500
Total RfR1	<u>17,500[†]</u>
[†] Amount that may be applied as Appropriations in Aid in addition to the net total, arising from: income for audit services; provision of services to a range of organisations, including international and overseas bodies, and to members of the public; conferences; training courses and programmes; disposal of assets; compensatory payments; and rebates from third parties.	
Total Operating A in A	<u>17,500</u>
Cash which may be retained to offset expenditure	£000
Cash which may be retained by the Office 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	17,170

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Annex A: Supplementary Budgetary Information

Table 1: National Audit Office: Resource budget: voted and non-voted

	Present 2006- 07 Provision £000	Change in Provision £000	New Provision £000
Resource budget:			
RfR 1: Providing independent assurance to Parliament and other organisations on the management of public resources	70,372	832	71,204
Total voted resource budget	70,372	832	71,204
Consolidated Fund Standing Services	182	-	182
Total resource budget	70,554	832	71,386

Table 2: National Audit Office: Capital budget: voted and non-voted

	Present 2006- 07 Provision £000	Change in Provision £000	New Provision £000
Capital budget:			
RfR 1: Providing independent assurance to Parliament and other organisations on the management of public resources	2,000	120	2,120
Total voted capital	2,000	120	2,120

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