

## 200X–0Y Department Yellow: illustrative primary statements

1. The illustrative resource accounts for “Department Yellow” (a fictitious departmental grouping) consist of:
  - a Statement of Parliamentary Supply
  - b Operating Cost Statement, and Statement of Recognised Gains and Losses;
  - c Balance Sheet;
  - d Cash Flow Statement;
  - e Net operating costs by Departmental Aim and Objectives;
  - f Notes to the accounts.
2. The resource accounts are for illustration only and should only be followed as the circumstances of an individual department dictate. The accounts do not show every line item which may be necessary in the circumstances of an individual department, but they do show the main headings and line items which most departments would be expected to include.

# Statement of Parliamentary Supply

## Summary of Resource Outturn 200X-0Y

Request for Resources	Note	Estimate			Outturn			200X-0Y £000	200W-0X £000
		Gross Expenditure	A in A	Net Total	Gross Expenditure	A in A	Net Total	Net Total outturn compared with Estimate: saving/(excess)	Outturn
1	2								
2	2								
3	2								
4	2								
Total resources	3								
Non-operating cost A in A									

## Net cash requirement 200X-0Y

	Note	Estimate	Outturn	200X-0Y £000	200W-0X £000
				Net total outturn compared with estimate: saving/(excess)	Outturn
Net cash requirement	4		<i>Outturn must be zero or positive. Departments cannot have a negative NCR.</i>		

## Summary of income 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))

Note	Forecast 200X-0Y £000		Outturn 200X-0Y £000	
	Income	Receipts	Income	Receipts
Total				

Where the Department has an Excess Vote for one of the reasons given in Government Accounting or Government Accounting Northern Ireland, the Department should insert this note here:

The Department has incurred an Excess of £x000 because [insert the reason using the phraseology in Government Accounting or Government Accounting Northern Ireland]. The Department will seek Parliamentary approval by way of an Excess Vote in the next Appropriation Act [Budget Act].

Departments must also insert this note here:

Explanations of variances between Estimate and outturn are given in Note 2 and in the Management Commentary

# Operating Cost Statement

for the year ended 31 March 200Y

		200X-0Y £000			200W-0X £000		
		Core Department			Core Department		
		Consolidated			Consolidated		
		Staff Costs	Other Costs	Income	Staff Costs	Other Costs	Income
	Note						
<b>Administration Costs:</b>							
Staff Costs	9	<i>Staff costs</i>					<i>Staff costs</i>
Other administration costs	10		<i>Other costs</i>				<i>Other costs</i>
Operating income	12			<i>(Income)</i>			<i>(Income)</i>
<b>Programme Costs Request for resources 1</b>							
Staff costs	9						
Programme costs	11						
Income	12						
<b>Request for Resources 2</b>							
Staff Costs	9						
Programme costs	11						
Income	12						
<b>Request for Resources 3</b>							
Staff Costs	9						
Programme costs	11						
Income	12						
<b>Totals</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
<b>Net Operating Cost</b>	3, 13			<i>This cell is the net total of A to C</i>		<i>This cell is the net total of D to F</i>	

# Statement of Recognised Gains and Losses

for the year ended 31 March 200Y

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
Net gain/(loss) on revaluation of tangible fixed assets				
Net gain/(loss) on revaluation of intangible fixed assets				
Net gain/(loss) on revaluation of investments				
Receipt of donated assets				
<b>Recognised gains and losses for the financial year</b>				

# Balance Sheet

as at 31 March 200Y

		200Y £000	200X £000
	Core Department	Consolidated	Core Department Consolidated
	<b>Note</b>		
<b>Fixed assets:</b>			
Tangible assets	14	<i>Tangible</i>	<i>Tangible</i>
Intangible assets	15	<i>Intangible</i>	<i>Intangible</i>
Investments	16	<i>Investments</i>	<i>Investments</i>
Debtors falling due after more than one year	18	<i>Debtors &gt; 1 year</i>	<i>Debtors &gt; 1 year</i>
<b>Current assets:</b>			
Stocks	17	<i>Stocks</i>	<i>Stocks</i>
Debtors	18	<i>Debtors</i>	<i>Debtors</i>
Cash at bank and in hand	19	<i>Cash</i>	<i>Cash</i>
		<i>Sub-total current assets</i>	<i>Sub-total current assets</i>
Creditors (amounts falling due within one year)	20	<i>Creditors &lt; 1 year</i>	<i>Creditors &lt; 1 year</i>
<b>Net current assets</b>		<i>Sub-total net current assets</i>	<i>Sub-total net current assets</i>
<b>Total assets less current liabilities</b>		<i>Sub-total total assets/ (liabilities)</i>	<i>Sub-total total assets/ (liabilities)</i>
Creditors (amounts falling due after more than one year)	20	<i>Creditors &gt; 1 year</i>	<i>Creditors &gt; 1 year</i>
Provisions for liabilities and charges	21	<i>Provisions</i>	<i>Provisions</i>
		<i>Total</i>	<i>Total</i>
<b>Taxpayers' equity:</b>			
General fund	22	<i>General</i>	<i>General</i>
Revaluation reserve	23a	<i>Revaluation</i>	<i>Revaluation</i>
Donated asset reserve	23b	<i>Donated assets</i>	<i>Donated assets</i>
		<i>Total</i>	<i>Total</i>

(Signed) ..... (Accounting Officer)  
[date]

# Consolidated Cash Flow Statement

for year ended 31 March 200Y

		200X-0Y £000	200W-0X £000
	<b>Note</b>		
Net cash outflow from operating activities	24a		
Capital expenditure and financial investment	24b, 24c		
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities			<i>Cash received during the year in relation to CFER income that does not pass through the OCS.</i>
Payments of amounts due to the Consolidated Fund			<i>Cash paid over to the Consolidated Fund under any category.</i>
Financing	24d		
Increase/(decrease) in cash in the period	24e		

# Consolidated Statement of Operating Costs by Departmental Aim and Objectives

for the year ended 31 March 200Y

Aim	Gross	Income	200X-0Y	200W-0X		
			£000	Gross	Income	Net
			Net			Net
Objective 1						
Objective 2						
Objective 3						
Objective 4						
Objective 5						
Objective 6						
Objective 7						
<b>Net operating costs</b>						

*[Drafting note: the descriptions of objectives need not be given if shoulder headings are included in the table.]*

The department's objectives were as follows:

- Objective 1 – *[Description of objective]*
- Objective 2 – *[Description of objective]*
- Objective 3 – *[Description of objective]*
- Objective 4 – *[Description of objective]*
- Objective 5 – *[Description of objective]*
- Objective 6 – *[Description of objective]*
- Objective 7 – *[Description of objective]*

See Note 25.

# Department Yellow – Annual Report and Accounts 200X-0Y

## Notes to the departmental resource accounts

### 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 200X–0Y *Government Financial Reporting Manual (FReM)* issued by [insert name of issuing authority]. The accounting policies contained in the *FReM* follow UK generally accepted accounting practice for companies (UK GAAP) to the extent that it is meaningful and appropriate to the public sector.

In addition to the primary statements prepared under UK GAAP, the *FReM* also requires the Department to prepare two additional primary statements. The *Statement of Parliamentary Supply* and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement. The consolidated *Statement of Operating Cost by Departmental Aim and Objectives* and supporting notes analyse the Department's income and expenditure by the objectives agreed with Ministers.

Where the *FReM* permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Department for the purpose of giving a true and fair view has been selected. The Department's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

#### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of fixed assets, [stocks] [and current asset investments]. *[Drafting note: only those items that apply should be listed.]*

#### 1.2 Basis of consolidation

These accounts comprise a consolidation of the non-agency parts of the department (the core department) [including its non-executive NDPBs accounted for as supply-financed agencies (*drafting note: include only where applicable*)] and those entities which fall within the departmental boundary as defined in the *FReM* (chapter 1.5). Transactions between entities included in the consolidation are eliminated. *[Drafting note: this note is required only where the Department prepares consolidated accounts.]*

A list of all those entities within the departmental boundary is given at Note X.

*A description of the accounting policies for all material items should then follow. Headings might include:*

- *tangible fixed assets, with other headings for donated, heritage and infrastructure assets as appropriate*
- *depreciation*
- *intangible fixed assets*
- *investments*
- *stocks and work in progress*
- *research and development expenditure*
- *operating income*
- *foreign exchange*
- *leases*
- *PFI contracts*
- *grants payable*
- *provisions (including the discount rate used where the time value of money is significant and the estimated risk-adjusted cash flows are discounted)*
- *value added tax*
- *third party assets*

*Departments must include the following notes in the appropriate place in the sequence.*

#### 1.aa Administration and programme expenditure

The Operating Cost Statement is analysed between administration and programme income and expenditure. The classification of expenditure and income as administration or as programme follows the definition of

administration costs set out in *[insert reference to guidance]* by *[insert name of authority]*. *Drafting note: departments might expand the note to reflect the definition as it is reflected in their own circumstances.*

### **1.ab Capital charge**

A charge, reflecting the cost of capital utilised by the Department, is included in operating costs. The charge is calculated at the real rate set by HM Treasury (currently *[insert the current rate]* per cent) on the average carrying amount of all assets less liabilities, except for:

- a tangible and intangible fixed assets where the cost of capital charge is based on opening values, adjusted pro rata for in-year:
  - additions at cost
  - disposals as valued in the opening balance sheet (plus any subsequent capital expenditure prior to disposal)
  - impairments at the amount of the reduction of the opening balance sheet value (plus any subsequent capital expenditure)
  - depreciation of tangible and amortisation of intangible fixed assets;
- b donated assets, and cash balances with the Office of the Paymaster General, where the charge is nil;
- c the Department's investment in *[name of trading fund or other public corporation]*, where the charge is equal to *[insert the agreed rate of return]* per cent of the net relevant assets of the recipient body;
- d *[additions to heritage collections]*.

### **1.ac Pensions**

Past and present employees are covered by the provisions of the *[name of the scheme]*. The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The department recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the *[name of the scheme]* of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the *[name of the scheme]*. In respect of the defined contribution schemes, the department recognises the contributions payable for the year.

### **1.ad Contingent liabilities**

In addition to contingent liabilities disclosed in accordance with FRS 12, the department discloses for parliamentary reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to Parliament in accordance with the requirements of *[Government Accounting]**[Government Accounting Northern Ireland]*.

Where the time value of money is material, contingent liabilities which are required to be disclosed under FRS 12 are stated at discounted amounts and the amount reported to Parliament separately noted. Contingent liabilities that are not required to be disclosed by FRS 12 are stated at the amounts reported to Parliament.

*Departments should also give any details of material changes in estimation techniques. These could be given as part of the relevant accounting policy note (but clearly flagged) or in a separate note.*

## 2. Analysis of net resource outturn by section

						200X-0Y £000	200W-0X £000
						Outturn	Estimate
						Net Total	Net Total
Admin	Other current	Grants	Gross resource Expenditure	A in A	Net Total	Net Total	Net Total outturn compared with Estimate
							Prior-year outturn
<b>Request for resources 1:</b>							
<i>Central Government spending</i>							
Section A							
Section B							
Section C							
<b>Total</b>							
<b>Request for resources 2:</b>							
Section A							
Section B							
<b>Total</b>							
<b>Request for resources 3:</b>							
Section A							
Section B							
Section C							
<b>Total</b>							
<b>Request for resources 4:</b>							
Function A							
<b>Resource Outturn</b>							

[Drafting note: The above table should follow the format of the Part II Estimates.]

Departments should insert here a brief explanation of the variances between Estimate and outturn for each Request for Resources and then insert this note here:

Detailed explanations of the variances are given in the Management Commentary.

**Key to Request for Resources and Sections** [only if shoulder headings are not included in the body of the note.]

Request for resources 1 – [Insert description]

- Section A – [insert description]
- Section B – [insert description]
- Section C – [insert description]

etc.

### 3. Reconciliation of outturn to net operating cost and against Administration Budget

#### 3(a) Reconciliation of net resource outturn to net operating cost

			200X-0Y £000	200W-0X £000
	Note	Outturn	Supply Estimate	Outturn compared with Estimate
Net Resource Outturn	2			
Prior Period Adjustments				
Non-supply income (CFERs)	5			
Non-supply Expenditure	22	<i>Consolidated Fund Standing Services and expenditure financed by the National Insurance Fund.</i>		
Net operating cost				

#### 3(b) Outturn against final Administration Budget

		200X-0Y £000	200W-0X £000
	Budget	Outturn	Outturn
Gross Administration Budget			
Income allowable against the Administration Budget			
Net outturn against final Administration Budget			

### 4. Reconciliation of resources to cash requirement

	Note	Estimate £000	Outturn £000	Net total outturn compared with estimate: saving/(excess) £000
Resource Outturn	2			
Capital				
Acquisition of fixed assets				<i>Accruals basis – not cash. They might, therefore, differ from the cash flow statement.</i>
Investments				
Non operating A in A				
Proceeds of fixed asset disposals				<i>As above. Outturn must be no higher than the Estimate.</i>
Accruals adjustments				
Non-cash items	10			<i>Excludes non-cash items that do not pass through Statement of Parliamentary Supply.</i>
Changes in working capital other than cash				<i>See example. This might differ from the cash flow statement.</i>
Changes in creditors falling due after more than one year	20			<i>Excludes NLF loans falling due after more than 1 yr</i>
Use of provision	21			
Excess cash receipts surrenderable to the Consolidated Fund	5			<i>See Consolidated Fund example 10. Net cash requirement outturn cannot be negative. Excess cash should be surrendered within this category.</i>
<b>Net cash requirement</b>				<i>Net cash requirement CANNOT be negative.</i>

## 5. Analysis of income 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)

	Note	Forecast 200X-0Y		Outturn 200X-0Y	
		Income	Receipts	Income	Receipts
		£000	£000	£000	£000
Operating income and receipts – excess A in A		<i>See Consolidated Fund example 5</i>			
Other operating income and receipts not classified as A in A		<i>See Consolidated Fund example 6</i>			
<hr/>					
<i>Sub-totals of operating income and receipt surrenderable to the Consolidated Funds</i>					
Non-operating income and receipts – excess A in A	7	<i>See Consolidated Fund example 8</i>			
Other non-operating income and receipts not classified as A in A	8	<i>See Consolidated Fund example 9</i>			
Other amounts collectable on behalf of the Consolidated Fund					
Excess cash surrenderable to the Consolidated Fund	4	<i>See Consolidated Fund example 10</i>			
Total income payable to the Consolidated Fund		<hr/>			

## 6. Reconciliation of income recorded within the Operating Cost Statement to operating income payable to the Consolidated Fund

	Note	200X-0Y	200W-0X
		£000	£000
Operating income	12	<i>Total income in the OCS.</i>	
Adjustments for transactions between RfRs		<i>Reverse eliminations of inter-RfR transactions.</i>	
Gross income		<hr/>	
Income authorised to be appropriated-in-aid		<i>Deduct the lower of A-in-A income and Estimate</i>	
Operating income payable to the Consolidated Fund	5	<i>Sub-total equals outturn less authorised to be appropriated-in-aid and should agree with subtotal in Note 5.</i>	

## 7. Non-operating income – Excess A in A

	200X-0Y	200W-0X
	£000	£000
Principal repayments of voted loans		
Proceeds on disposal of fixed assets		
Other ( <i>analysed as appropriate</i> )		
Non-operating income – excess A in A		<hr/>

## 8. Non-operating income not classified as A in A

Departments should insert here an analysis of its non-operating income not classified as A-in-A.

	Income	Receipts
	£000	£000
Licences		

Departments should give information about the non-operating income it surrenders to the Consolidated Fund, Where the non-operating income relates to a period of more than one year, departments should explain the what the accounting treatment would have been had the income been retained by the department. Example wording is given below.

The department received licence fees of £x,x00,000 during the year for onshore drilling licences, which are not regarded as income for the department and are surrendered to the Consolidated Fund. The licences have a duration of 10 years commencing on 1 April 200W, and had the department treated these fees as income they would have been allocated equally to each of the 10 years 200W-0X to 201A-1B.

Had the licence fees been treated as income for the department deferred income would have arisen at the balance sheet date as follows:

	200X-0Y £000	200W-0X £000
Receivable in the year		
Recognised in the year		
Carried forward		

## 9. Staff numbers and related costs

Staff costs comprise:

		200X-0Y £000	200W-0X £000			
	Total	Permanently employed staff	Others	Ministers	Special advisers	Total
Wages and salaries						
Social security costs						
Other pension costs						
<b>Sub Total</b>						
Less recoveries in respect of outward secondments						
<b>Total net costs*</b>						
Of which:						
<b>Core department</b>						

\*Of the total, £000 has been charged to capital

*NB: The following text is written in the context of membership of the Principal Civil Service Pension Scheme. Departments and agencies should write the note in the context of the scheme of which they are members. The wording is illustrative only and, for application to the PCSPS, reference should be made to guidance issued by the Cabinet Office in its Employer Pension Note series for the recommended wording for the year in question.*

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme but (insert employer's name) is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 200W. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation ([www.civilservice-pensions.gov.uk](http://www.civilservice-pensions.gov.uk)).

For 200X-0Y, employers' contributions of £ 0,000,000 were payable to the PCSPS (200X-0Y £0,000,000) at one of four rates in the range 0.0 to 0.0 per cent (200W-0X: 0 to 0 per cent) of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The salary bands and contribution rates were revised for 2005-06 and will remain unchanged until 2008-09. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £00,000 (200W-0X £00,000) were paid to [a][one or more of a panel of however many] appointed stakeholder pension provider[s]. Employer contributions are age-related and range from 0.0 to 0.0 per cent (200W-0X: 0 to 0 per cent) of pensionable pay. Employers also match employee contributions up to x per cent of pensionable pay. In addition, employer contributions of £0,000 (0.0 per cent; 200W-0X: £0,000, 0.0 per cent) of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum

benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the balance sheet date were £x. Contributions prepaid at that date were £y.

[Number] persons (200W-0X: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0,000 (200W-0X: £ 0,000).

### Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows. These figures include those working in the department as well as in agencies and other bodies included within the consolidated departmental resource account (*Drafting note: other columns can be added where appropriate – e.g. Armed Forces personnel in MOD*):

Objective	Total	Permanent staff	Others	Ministers	200X-0Y	200W-0X
					Number	Number
					Special advisers	Total
1						
2						
3						
4						
5						
6						
7						
Staff engaged on capital projects						
<b>Total</b>						
Of which:						
<b>Core department</b>						

## 10. Other Administration Costs

	Note	Core Department	200X-0Y	Core Department	200W-0X
			Consolidated		Consolidated
			£000		£000
<i>The following expenditure items(if incurred) must be listed individually within this note:</i>					
Rentals under operating leases					
Interest Charges					
PFI service charges					
Research and Development expenditure					
Non-cash items					
Depreciation					
Amortisation					
Profit on disposal of fixed asset					<i>Where netted off expenditure within the Operating Cost Statement</i>
Loss on disposal of fixed assets					
Cost of Capital Charges					
Auditors' remuneration and expenses					
Provision provided for in year			21		
Unwinding of discount on provisions			21		

*In addition, other expenditure should be analysed and any significant items listed individually*

**Total**

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## 11. Programme Costs

		200X-0Y £000		200W-0X £000
	Core Note Department	Consolidated	Core Department	Consolidated
<i>The following expenditure items(if incurred) must be listed individually within this note:</i>				
Rentals under operating leases				
Interest Charges				
PFI service charges				
Research and Development expenditure				
Non-cash items				
Depreciation				
Amortisation				
Profit on disposal of fixed asset				<i>Where netted off expenditure within the Operating Cost Statement</i>
Loss on disposal of fixed assets				
Cost of Capital Charges				
Auditors' remuneration and expenses				
Provision provided for in year	21			
Unwinding of discount on provisions	21			

*In addition, other expenditure should be analysed and any significant items listed individually*

**Total**

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## 12. Income

*Drafting note: this note analyses the income recorded in the Operating Cost Statement, net of any transfers between Requests for Resources (see note6).*

		200X-0Y £000	200W-0X £000			
	RfR1	RfR2	RfR3	RfR4	Total	Total
Income source 1	<i>Income should be analysed by type, and any significant items listed individually (examples might be sales of publications, passport fees).</i>					
Income source 2, etc	<i>Non-cash income (for example, releases from donated asset reserve) should be disclosed separately where material.</i>					

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*Departments should also provide an analysis between core department and consolidated where the department's income is material to the total.*

## 13. Analysis of net operating cost by spending body

		200X-0Y £000	200W-0X £000
	Estimate	Outturn	Outturn
<b>Spending body:</b>			
Core department			
Deaton Jenkinson Agency			
Non-departmental public bodies			
Other central government			

Local authorities

Other bodies

Net Operating Cost

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## 14. Tangible fixed assets

	Land & Buildings excluding Dwellings	Dwellings	Information Technology	Plant & Machinery	Furniture & Fittings	Payments on Account & Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>						-	
At 1 April 200X							
Additions							
Donations							
Disposals							
Reclassifications							
Revaluations							
<b>At 31 March 200Y</b>							
<b>Depreciation</b>							
At 1 April 200X							
Charged in year							
Disposals							
Reclassifications							
Revaluations							
<b>At 31 March 200Y</b>							
<b>Net book value at 31 March 200Y</b>							
<b>Net book value at 31 March 200X</b>							
<b>Asset financing:</b>							
Owned							
Finance Leased							
On-balance sheet PFI contracts							
PFI residual interests							
<b>Net book value at 31 March 200Y</b>							

Where any of these movements is significant in terms of the core department, departments must provide details within the analysis below this table.

### Analysis of tangible fixed assets

The net book value of tangible fixed assets comprises:

Core department 200Y

Agencies 200Y

Core department 200X

Agencies 200X

Notes

Insert here a note giving the value and category of any donated assets during the year. Where the assets were donated by a related party, the name should be given.

Insert here a note giving the names and qualifications of the valuers of any assets, what assets they valued, and the date on which they were valued during the year. The note should also state that other tangible fixed assets are valued using indices.

## 15. Intangible fixed assets

Intangible fixed assets comprise [insert type (for example, software licences) for department and, where appropriate, entities consolidated into these statements.]

	<b>Total</b>
	<b>£000</b>
<b>Cost or valuation</b>	
At 1 April 200X	
Additions	
Donations	
Disposals	
Revaluation	
<b>At 31 March 200Y</b>	
<b>Amortisation</b>	
At 1 April 200X	
Charged in year	
Disposals	
Revaluation	
<b>At 31 March 200Y</b>	
<b>Net book value at 31 March 200X</b>	

*Where any of these movements is significant in terms of the core department, departments must provide details within the analysis below this table.*

## Analysis of intangible fixed assets

The net book value of intangible fixed assets comprises:

**Core department 200Y**

**Agencies 200Y**

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**Core department 200X**

**Agencies 200X**

## 16. Investments

	The Office of the Martin Regulator	Greenfield Office		Gamble & Richards Ltd	Total
	On-lent NLF Loan	PDC	Loan	Share Capital	
	£000	£000	£000	£000	£000
Balance at 1 April 200X					
Additions					
Disposals					
Loan Repayments					
Revaluations					
Loans repayable within 12 months transferred to debtors					
<b>Balance at 31 March 200Y</b>					

*Drafting note: where applicable, the accounts should show here an analysis of investments between those held by the core department and those held by agencies.*

The department's share of the net assets and results of the above bodies is summarised below.

	Office of the Martin Regulator	Greenfield Office	Gamble & Richards Ltd
	£000	£000	£000
Net assets at 31 March 200Y			
Turnover			
Surplus/profit for the year (before financing)			

## 17. Stocks and work in progress

	200X-0Y £000		200W-0X £000	
	Core department	Consolidated	Core department	Consolidated
Stocks				
Work in progress				

## 18. Debtors

### 18(a) Analysis by type

	200X-0Y £000		200X-0Y £000	
	Core department	Consolidated	Core department	Consolidated
<b>Amounts falling due within one year:</b>				
Trade debtors				
Deposits and advances				
Other debtors				<i>Other debtors should be analysed and any significant items disclosed separately</i>
Prepayments and accrued income				
Current part of PFI prepayment				
Current part of NLF loan				
Amounts due from the Consolidated Fund in respect of supply				<i>See Consolidated Fund example 2 and 4</i>

	200X-0Y £000		200X-0Y £000	
	Core department	Consolidated	Core department	Consolidated
<b>Amounts falling due after more than one year:</b>				
Trade debtors				
Deposits and advances				
Other debtors				
Prepayments and accrued income				

Included within trade debtors is £q,000 (200W-0X: £r,000) that will be due to the Consolidated Fund once the debts are collected.

## 18(b) Intra-Government Balances

	Amounts falling due within one year		Amounts falling due after more than one year	
	£000		£000	
	200X-0Y	200W-0X	200X-0Y	200W-0X
Balances with other central government bodies				
Balances with local authorities				
Balances with NHS Trusts				
Balances with public corporations and trading funds				
<i>Subtotal: intra-government balances</i>				
Balances with bodies external to government				
Total debtors at 31 March				

*This table should analyse the debtors shown in the Consolidated balance sheet between the categories shown. If departments choose to show an analysis of core and consolidated, departments should remember to disclose any balances between the core department and the consolidated entities, since these balances are eliminated on consolidation.*

## 19. Cash at bank and in hand

	200X-0Y		200X-0Y	
	£000		£000	
	Core department	Consolidated	Core department	Consolidated
Balance at 1 April				
Net change in cash balances				
Balance at 31 March				
The following balances at 31 March were held at:				
Office of HM Paymaster General				
Commercial banks and cash in hand				
Balance at 31 March				

## 20. Creditors

### 20(a) Analysis by type

	200X-0Y £000	200W-0X £000
	Core department Consolidated	Core department Consolidated
<b>Amounts falling due within one year</b>		
VAT		
Other taxation and social security		
Trade creditors		
Other creditors		<i>Other creditors should be analysed and any significant items disclosed separately</i>
Accruals and deferred income		
Current part of finance leases		
Current part of imputed finance lease element of on balance sheet PFI contracts		
Current part of NLF loans		
Amounts issued from the Consolidated Fund for supply but not spent at year end		<i>See Consolidated Fund example 1</i>
Consolidated Fund extra receipts due to be paid to the Consolidated Fund		<i>See Consolidated Fund examples 5, 6, 7, 8, 9 and 10</i>
received		
receivable		
<hr/>		
<b>Amounts falling due after more than one year:</b>		
Finance leases		
Imputed finance lease element of on-balance sheet PFI contracts		
NLF loans		
<hr/>		
<hr/>		

### 20(b) Intra-Government Balances

	Amounts falling due within one year £000		Amounts falling due after more than one year £000	
	200X-0Y	200W-0X	200X-0Y	200W-0X
Balances with other central government bodies				
Balances with local authorities				
Balances with NHS Trusts				
Balances with public corporations and trading funds				
<i>Subtotal: intra-government balances</i>				
<b>Balances with bodies external to government</b>				
Total creditors at 31 March				
<hr/>				
<hr/>				

*This table should analyse the creditors shown in the Consolidated balance sheet between the categories shown. If departments choose to show an analysis of core and consolidated, departments should remember to disclose any balances between the core department and the consolidated entities, since these balances are eliminated on consolidation.*

## 21. Provisions for liabilities and charges

	Core Department			Consolidated		
	Early departure costs	Other	Total	Early departure costs	Other	Total
	£000	£000	£000	£000	£000	£000
Balance at 1 April 200X						
Provided in the year						
Provisions not required written back						
Provisions utilised in the year						
Unwinding of discount						
Balance at 31 March 200Y						

*Key provisions should be analysed. Headings might include 'legal', 'nuclear decommissioning' etc*

### 21.1 Early departure costs

The department [and its agencies *where appropriate*] meet[s] the additional costs of benefits beyond the normal [name of scheme] benefits in respect of employees who retire early by paying the required amounts annually to the [name of scheme] over the period between early departure and normal retirement date. The department [and its agencies *where appropriate*] provide[s] for this in full when the early retirement programme becomes binding by establishing a provision for the estimated payments discounted by the Treasury discount rate of 2.2 per cent in real terms. In past years the department paid in advance some of its liability for early retirement by making a payment to the Paymaster General's Account at the Bank of England for the credit of the Civil Service Superannuation Vote. The balance remaining is treated as a prepayment.

### 21.2 Other

*Departments should give brief details of each of the other provisions: what they are, how the provision is calculated, the period over which expenditure is likely to be incurred; and the discount rate where the time value of money is significant.*

## 22. General Fund

The General Fund represents the total assets less liabilities of each of the entities within the accounting boundary, to the extent that the total is not represented by other reserves and financing items.

		200X-0Y £000	200W-0X £000
	Core department	Consolidated	Core department
			Consolidated
Balance at 1 April			
Prior Period Adjustment			
Adjusted Opening Balance			
Net Parliamentary Funding			
Drawn Down			
Deemed			
Consolidated Fund Standing Services			
Net financing from the Contingencies Fund			
National Insurance Fund			
Year end adjustment			
Supply Creditor/(Debtor) – current year			<i>See Consolidated Fund examples 1, 2, and 4</i>
Excess Vote – prior year			<i>See Consolidated Fund example 4 (note)</i>
Net Transfer from Operating Activities			
Net Operating Cost			
CFERS repayable to Consolidated Fund			<i>See Consolidated Fund examples 5, 6, 8, 9 and 10</i>
Non Cash Charges			
Cost of Capital			
Auditors' remuneration			
Transfer from Revaluation Reserve			
Transfer Standing Services			
Balance at 31 March			

## 23. Reserves

### 23(a) Revaluation Reserve

The revaluation reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments (excluding donated assets).

		200X-0Y £000	200W-0X £000
	Core Department	Consolidated	Core Department
			Consolidated
Balance at 1 April			
Arising on revaluation during the year (net)			
Transferred to general fund in respect of realised element of revaluation reserve			
Balance at 31 March			

## 23(b) Donated Asset Reserve

The donated asset reserve reflects the net book value of assets donated to the department [or its agencies *where appropriate*].

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
Balance at 1 April				
Additions during the year				
Revaluations				
Release to the Operating Cost statement				
Balance at 31 March				

## 24 Notes to the Consolidated Cash Flow Statement

### 24(a) Reconciliation of operating cost to operating cash flows

		200X-0Y £000	200W-0X £000
	<b>Note</b>		
Net operating cost	13		
Adjustments for non-cash transactions	10, 12		
(Increase)/Decrease in Stock			<i>From Balance Sheet: balance at 31 March 200Y less balance at 31 March 200X</i>
(Increase)/Decrease in Debtors			<i>From Balance Sheet: balance at 31 March 200Y less balance at 31 March 200X</i>
<i>less movements in debtors relating to items not passing through the OCS</i>			<i>Movements include: departmental balances with the Consolidated Fund; and debtors linked to financing – NLF loans (principal and interest), capital debtors, finance leases and PFI.</i>
Increase/(Decrease) in Creditors			<i>From Balance Sheet: balance at 31 March 200Y less balance at 31 March 200X. Don't forget long term creditors.</i>
<i>less movements in creditors relating to items not passing through the OCS</i>			<i>Movements include: departmental balances with the Consolidated Fund; and creditors linked to financing – NLF loans (principal and interest), capital debtors, finance leases and PFI.</i>
Use of provisions	21		
Net cash outflow from operating activities			

### 24(b) Analysis of capital expenditure and financial investment

		200X-0Y £000	200W-0X £000
	<b>Note</b>		
Tangible fixed asset additions	14		<i>Expenditure taken from note 14 adjusted for capital(inc PFI) creditors.</i>
Intangible fixed asset additions	15		<i>Expenditure taken from note 15 adjusted for capital(inc PFI) creditors.</i>
Proceeds of disposal of fixed assets			<i>Cash proceeds – that is, debtors are excluded.</i>
Loans to other bodies	16		<i>Loans advanced per note 16, adjusted for creditors.</i>
(Repayments) from other bodies	16		<i>Loans repaid per note 16, adjusted for debtors.</i>
Net cash outflow from investing activities			

## 24(c) Analysis of capital expenditure and financial investment by Request for Resources

	Capital expenditure £000	Loans etc £000	A in A £000	Net total £000
Request for resources 1	<i>The totals for this analysis should equal the consolidated totals shown for tangible and intangible fixed assets.</i>	<i>The totals for this analysis should equal the consolidated net total of loans to/from other bodies.</i>	<i>The totals for this analysis should equal the consolidated total proceeds of disposal of fixed assets.</i>	
Request for resources 2				
Request for resources 3				
Request for resources 4				
Net movement in debtors/creditors	<i>The net movements are those adjusted for in (b) above.</i>			
<b>Total 200X-0Y</b>	<i>Totals for capital expenditure and loans should equal the totals in notes 14 and 15 (capex) and 16 (loans).</i>			
<b>Total 200W-0X</b>				

## 24(d) Analysis of financing

	Note	200X-0Y £000	200W-0X £000
From the Consolidated Fund (Supply) – current year	22		
From the Consolidated Fund (Supply) – prior year			
From the Consolidated Fund (non-Supply)	22		
From the National Insurance Fund	22		
Payments to the National Insurance Fund	22		
Advances from the Contingencies Fund	22		
Repayments to the Contingencies Fund	22		
Loans received from the National Loans Fund			
Repayments of loans from the National Loans Fund			
Capital element of payments in respect of finance leases and on-balance sheet PFI contracts			
Net financing			

## 24(e) Reconciliation of Net Cash Requirement to increase/(decrease) in cash

	Note	200X-0Y £000	200W-0X £000
Net cash requirement			
From the Consolidated Fund (Supply) – current year	24(d)		
From the Consolidated Fund Supply – prior year	24(d)		
Amounts due to the Consolidated Fund – received in a prior year and paid over			
Amounts due to the Consolidated Fund received and not paid over			
Increase/(decrease) in cash			

## 25. Notes to the Consolidated Statement of Operating Costs by Departmental Aim and Objectives

Programme grants and other current expenditures have been allocated as follows:

	200X-0Y £000	200W-0X £000
Objective 1		
Objective 2		
Objective 3		
Objective 4		
Objective 5		
Objective 6		
Objective 7		
Total		

*The Department should include a brief statement about how its capital is employed for administration purposes and programme purposes, and a note on how capital employed has been allocated or apportioned to objectives in proportion to gross administration costs .*

### Capital Employed by Departmental Aim and Objectives at 31 March 200Y

	200X-0Y £000	200W-0X £000
Objective 1		
Objective 2		
Objective 3		
Objective 4		
Objective 5		
Objective 6		
Objective 7		

## 26. Capital commitments

	200X-0Y £000	200W-0X £000
	Core Department	Core Department
	Consolidated	Consolidated

Contracted capital commitments at 31 March 200Y for which no provision has been made

## 27. Commitments under leases

### 27.1 Operating leases

Commitments under operating leases to pay rentals during the year following the year of these accounts are given in the table below, analysed according to the period in which the lease expires.

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
<b>Obligations under operating leases comprise:</b>				
Land and buildings:				
Expiry within 1 year				
Expiry after 1 year but not more than 5 years				
Expiry thereafter				
<hr/>				
Other:				
Expiry within one year				
Expiry after 1 year but not more than 5 years				
Expiry thereafter				
<hr/>				

### 27.2 Finance leases

Obligations under finance leases are as follows.

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
<b>Obligations under finance leases comprise:</b>				
Rentals due within 1 year				
Rentals due after 1 year but within 5 years				
Rentals due thereafter				
<hr/>				
Less interest element				
<hr/>				

## 28. Commitments under PFI contracts

### 28.1 Off-balance sheet

For each relevant PFI contract, this note should:

- state what the contract is for and note that the property is not an asset of the Department [or name of agency, where appropriate];
- give the estimated capital value; and
- give details of any prepayments, reversionary interests, etc and how they are accounted for.

### 28.2 On-balance sheet

For each relevant PFI contract, this note should:

- state what the contract is for and note that, under FRS5, the asset is treated as an asset of the Department [or name of agency where appropriate];
- note that the substance of the contract is that the Department [or agency, where appropriate] has a finance lease and that payments comprise two elements – imputed finance lease charges and service charges – and provide details of the imputed finance lease charges in the table below.

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
<b>Imputed finance lease obligations under on-balance sheet PFI contracts comprises:</b>				
Rentals due within 1 year				
Rentals due within 2 to 5 years				
Rentals due thereafter				
	<hr/>			
Less interest element				
	<hr/>			
	<hr/>			

### 28.3 Charge to the Operating Cost Statement and future commitments

The total amount charged in the Operating Cost Statement in respect of off-balance sheet PFI transactions and the service element of on-balance sheet PFI transactions was £s,000 (200W-0Y: £t,000); and the payments to which the department [and its agencies *where appropriate*] is [are] committed during 200X-0Y, analysed by the period during which the commitment expires, is as follows.

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
Expiry within 1 year				
Expiry within 2 to 5 years				
Expiry within 6 to 10 years				
Expiry within 11 to 15 years				
<i>and so on in bands of five years until the expiry of the contract</i>				
	<hr/>			
	<hr/>			

## 29. Other financial commitments

The department [and its agencies *where appropriate*] has [have] entered into non-cancellable contracts (which are not leases or PFI contracts), for [*state what service is being provided to the Department [and agencies, where appropriate]*]. The payments to which the department [and its agencies *where appropriate*] is [are] committed during 200X–0Y, analysed by the period during which the commitment expires are as follows.

	200X-0Y		200W-0X	
	£000		£000	
	Core Department	Consolidated	Core Department	Consolidated
Expiry within 1 year				
Expiry within 2 to 5 years				
Expiry thereafter				

## 30. Financial Instruments

*FRS13 disclosures should be given here where appropriate: as permitted by FRS13, debtors and creditors which mature or become payable within 12 months from the balance sheet should be omitted from the currency profile and should be excluded from all other disclosures. Other disclosures should be given only where they are necessary because the Department holds financial instruments that are complex or play a significant medium to long-term role in the financial risk profile of the department. The headings in FRS 13 should be used to the extent that they are relevant.*

## 31. Contingent liabilities disclosed under FRS 12

*This note should contain information about contingent liabilities disclosed under FRS12. The note should name the entity whose actions have given rise to the contingent liability.*

## 32. Contingent liabilities not required to be disclosed under FRS 12 but included for parliamentary reporting and accountability purposes

### 32.1 Quantifiable

The Department has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of FRS 12 since the likelihood of a transfer of economic benefit in settlement is too remote.

	1 April 200X	Increase in year	Liabilities crystallised in year	Obligation expired in year	31 March 200Y	Amount reported to Parliament by departmental Minute
	£000	£000	£000	£000	£000	
Guarantees (listed)						
Indemnities (listed)						
Letter of comfort (listed)						

*Departments should give an explanation of movements where necessary.*

*Departments should provide a reconciliation between the disclosed amount and the amount reported to Parliament if different.*

*Details should be given of any of these remote contingent liabilities relate to an agency and are significant in relation to those relating to the core department.*

### 32.2 Unquantifiable

The Department has entered into the following unquantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of FRS 12 since the possibility of a transfer of economic benefit in settlement is too remote.

Statutory guarantees [listed]

Statutory indemnities [listed]

Letters of comfort [listed]

*Departments should give an explanation as to why the liabilities are unquantifiable and, should any of them relate to an agency, that fact should be noted.*

## 33. Losses and special payments

### 33(a) Losses Statement *(Drafting note: if any)*

	200X-0Y £000	200W-0X £000
<b>Total [Insert total number of cases and total amount]</b>		
<b>Details of cases over £250,000</b>		
<b>Cash losses</b>		
[List cases]		
<b>Claims abandoned</b>		
[List cases]		
<b>Administrative write-offs</b>		
[List cases]		
<b>Fruitless payments</b>		
[List cases]		
<b>Store Losses</b>		
[List payments]		

*Comparatives need be given for category totals. The list of cases need only be provided for the current year.*

*Details of the individual cases should include the name of the entity where the loss (note 33(a)) or special payment (note 33(b)) arose.*

*Where the headings are not appropriate they do not need to be disclosed.*

### 33(b) Special Payments *(Drafting note: if any)*

	200X-0Y £000	200W-0X £000
<b>Total [Insert total number of cases and total amount]</b>		
<b>Details of cases over £250,000</b>		
[List cases]		

*Comparatives need be given for category totals. The list of cases need only be provided for the current year.*

### 33(c) Other notes *(Drafting note: if any)*

*The Department should insert relevant text.*

## 34. Related-party transactions

*The Department should disclose here it is the parent of its agencies (named if appropriate or a cross reference made to note 35) and sponsor of its non-departmental public bodies, trading funds and other public corporations. These bodies are regarded as related parties with which the Department has had various material transactions during the year.*

*In addition, the Department has had [a small number of][various material] transactions with other government departments and other central government bodies. Most of these transactions have been with [name of department, agency etc].*

No minister, board member, key manager or other related parties has undertaken any material transactions with the Department during the year. *[Drafting note: if there have been material transactions, they should be disclosed.]*

### 35. Third-party assets

Where the Department (or agency) has third party assets as defined in the Financial Reporting Manual, a brief statement should be made here about the capacity in which the Department (or agency) acts that gives rise to these assets. The note should then go on to say: These are not departmental assets and are not included in the accounts. The assets held at the balance sheet date to which it was practical to ascribe monetary values comprised monetary assets, such as bank balances and monies on deposit, and listed securities. They are set out in the table immediately below.

31 March 200X £000	Gross inflows £000	Gross outflows £000	31 March 200Y £000
--------------------------	--------------------------	---------------------------	--------------------------

Monetary assets such as bank balances and monies on deposit

Listed securities

Other significant assets held at the balance sheet date to which it was not practical to ascribe monetary values comprised:

*Any necessary details should be given of any investments in unlisted non monetary financial assets and of physical assets, the numbers of which should be disclosed in the following categories:*

	31 March 200Y Number	31 March 200X Number
Residential property		
Farms and other agricultural holdings		
Other property assets		
Motor vehicles, boats and caravans		
Chattels deemed of significant value:		
Works of art		
Antiques and collections		
Silverware and jewellery		
<i>Other significant categories</i>		
Miscellaneous		

*[Drafting note: the note should also refer to where any additional information might be found about the activities giving rise to the third party assets.]*

### 36. Entities within the departmental boundary

The entities within the boundary during 200X–0Y were as follows:

*List of entities analysed between:*

*Supply financed agencies*

*Non-departmental public bodies (executive (rarely) and non-executive being listed under subheadings)*

*Others*

*[Drafting note: the note should also refer to where the annual reports and accounts (where appropriate) of the above bodies might be found - this could be a statement that the annual reports and accounts are published separately, or a HC number or other reference.]*