

200X–0Y Department Yellow: illustrative resource accounts

1. The illustrative resource accounts for “Department Yellow” (a fictitious departmental grouping) comprise:
 - a Statement of Parliamentary Supply;
 - b Statement of Comprehensive Net Expenditure,
 - c Statement of Financial Position;
 - d Statement of Cash Flows;
 - e Statement of Changes in Taxpayers’ Equity;
 - f **Statement of Operating Costs by Departmental Strategic Objectives***;
 - g 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.

* [SUBJECT TO REVIEW]

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

Request for Resources	Note	Estimate	Outturn	200X-0Y £000	200W-0X £000
				Net total outturn compared with estimate: saving/(excess)	Outturn
Net cash requirement	4				

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)

Request for Resources	Note	Income	200X-0Y £000	200X-0Y £000
			Forecast Receipts	Outturn Receipts
Total	5			

Where the Department has an Excess Vote for one of the reasons given in *Managing Public Money or Government Accounting Northern Ireland*, [as appropriate] the Department should insert this note here:

The Department has incurred an Excess of £x000 because [*insert the reason using the phraseology in Managing Public Money 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:

The notes on pages aa to zz form part of these accounts

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

Explanations of variances between Estimate and outturn are given in Note 3 and in the Management Commentary

Statement of Comprehensive Net Expenditure

for the year ended 31 March 200Y

	Note	Core Department			200X-0Y £000		200W-0X £000	
		Staff Costs	Other Costs	Income	Consolidated	Core Department	Consolidated	
Administration Costs:								
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>	
Programme Costs								
Request for resources 1								
Staff costs	9							
Programme costs	11							
Income	12							
Request for Resources 2								
Staff Costs	9							
Programme costs	11							
Income	12							
Request for Resources 3								
Staff Costs	9							
Programme costs	11							
Income	12							
Totals		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	
Net Operating Cost for the year end 31 March 200Y	3			<i>This cell is the net total of A to C</i>		<i>This cell is the net total of D to F</i>		

**Other Comprehensive
Expenditure**

Net gain/(loss) on
revaluation of Property
Plant and Equipment

Net gain/(loss) on
revaluation of
Intangibles

Net gain/(loss) on
revaluation of
available for sales
financial assets

**Total Comprehensive
Expenditure for the
year ended 31 March
200Y**

Statement of Financial Position

as at 31 March 200Y

			200Y £000		200X £000
		Core Department	Consolidated	Core Department	Consolidated
	Note				
Non-current assets:					
Property, plant and equipment	13				
Intangible assets	14	<i>Intangible</i>		<i>Intangible</i>	
Financial Assets	15	<i>Investments</i>		<i>Investments</i>	
Total non-current assets			<i>Total non-current assets (A)</i>		<i>Total non-current assets (A)</i>
Current assets:					
Assets classified as held for sale			<i>IFRS 5 disclosures should be provided as necessary</i>		<i>IFRS 5 disclosures should be provided as necessary</i>
Inventories	17	<i>Inventories</i>		<i>Inventories</i>	
Trade and other receivables	18				
Other current assets					
Financial Assets	15	<i>Receivable within 12 months</i>			
Cash and cash equivalents	19	<i>Cash</i>		<i>Cash</i>	
Total current assets			<i>Total current assets (B)</i>		<i>Total current assets (B)</i>
Total assets			<i>Total</i>		<i>Total</i>
Current liabilities					
Trade and other payables	21	<i>< 1 year</i>		<i><1 year</i>	
Financial Liabilities	21				
Other liabilities					
Total current liabilities			<i>Total current liabilities (C)</i>		<i>Total current liabilities (C)</i>
Non-current assets plus/less net current assets/liabilities			<i>Total (A+B-C)</i>		<i>Total (A+B-C)</i>
Non-current liabilities					
Provisions	22	<i>Provisions</i>		<i>Provisions</i>	
Other payables	21	<i>>1 year</i>		<i>>1 year</i>	
Financial Liabilities	15				
Total non-current liabilities			<i>Total non-current liabilities (D)</i>		<i>Total non-current liabilities (D)</i>
Assets less liabilities			<i>Total (A+B-C-D)</i>		<i>Total (A+B-C-D)</i>
Taxpayers' equity:					
General fund		<i>General</i>		<i>General</i>	
Revaluation reserve		<i>Revaluation</i>		<i>Revaluation</i>	
Donated asset reserve		<i>Donated assets</i>		<i>Donated assets</i>	
Total taxpayers' equity			<i>Total</i>		<i>Total</i>

(Signed) (Accounting Officer)

The notes on pages aa to zz form part of these accounts

2010-11

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

[date]

Statement of Cash Flows

for the year ended 31 March 200Y

		200X-0Y £000	200W-0X £000
	Note		
Cash flows from operating activities			
Net operating cost			
Adjustments for non-cash transactions (Increase)/Decrease in trade and other receivables	10, 11		
<i>less movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>			
(Increase)/Decrease in Inventories			
Increase/(Decrease) in trade payables			
<i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>			
Use of provisions	22		
Net cash outflow from operating activities			
Cash flows from investing activities			
Purchase of property, plant and equipment	13		
Purchase of intangible assets	14		
Proceeds of disposal of property, plant and equipment			
Proceeds of disposal of intangibles			
Loans to other bodies			
(Repayments) from other bodies			
Net cash outflow from investing activities			
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year			
From the Consolidated Fund (Supply) – prior year			
From the Consolidated Fund (non-Supply)			
From the National Insurance Fund			
Payments to the National Insurance Fund			
Advances from the Contingencies Fund			
Repayments to the Contingencies Fund			
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 (SoFP) PFI and other service concession arrangements			
Net financing			
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund			
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities			

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

Payments of amounts due to the Consolidated Fund		<i>Cash paid over to the Consolidated Fund under any category.</i>
		<hr/>
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		
Cash and cash equivalents at the beginning of the period	19	<hr/> <i>Opening cash and cash equivalents as per note ref</i>
Cash and cash equivalents at the end of the period	19	<hr/> <i>Closing cash and cash equivalents as per note ref</i>

Statement of Changes in Taxpayers' Equity

for the year ended 31 March 200Y

	Note	General Fund	Revaluation Reserve	Donated Asset Reserve	Government Grant Reserve	Total Reserves
		£000	£000	£000	£000	£000
Balance at 31 March 200W						
Changes in accounting policy						
Restated balance at 1 April 200W						
Net Parliamentary Funding – drawn down						
Net Parliamentary Funding – deemed Consolidated Fund Standing Services National Insurance Fund						
Supply payable/(receivable) adjustment						
Excess Vote – Prior Year						
CFERs payable to the Consolidated Fund			<i>Does not include any amounts included in a trust statement</i>		<i>Should be consistent with Note 7</i>	
Consolidated Fund Standing Services						
Comprehensive Expenditure for the Year						
Non-Cash Adjustments:						
Non-cash charges – auditor's remuneration	10, 11					
Movements in Reserves						
Additions	13					
Recognised in Statement of Comprehensive Expenditure						
Transfers between reserves						
<i>Note: the lines provided above represent those items most likely to be required by an 'average' department. You should refer to IAS 1 (implementation guidance) for other entries that might be required.</i>					<i>Insert additional line entries as necessary to capture all transactions passing through reserves</i>	
Balance at 31 March 0X						
Net Parliamentary Funding – drawn down						
Net Parliamentary Funding – deemed Consolidated Fund Standing Services National Insurance Fund						
Supply payable/(receivable) adjustment						
Excess Vote – Prior Year						
CFERs payable to the Consolidated Fund			<i>Does not include any amounts included in a trust statement</i>		<i>Should be consistent with Note 7</i>	

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

Consolidated Fund Standing Services

Comprehensive Expenditure for the
Year

Non-Cash Adjustments

Non-cash charges – auditor's remuneration	10, 11
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Movements in Reserves

Additions	13
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Recognised in Statement of
Comprehensive Expenditure

Transfers between reserves

*Note: the lines provided above
represent those items most likely to be
required by an 'average' department.
You should refer to IAS 1
(implementation guidance) for other
entries that might be required.*

*Insert additional line entries as necessary to capture all transactions passing
through reserves*

Balance at 31 March 0Y

Drafting note: The same information has to be provided for the core department.

Where not shown on the face of the Statement of Changes in Taxpayers Equity departments should separately disclose the opening and closing element of the revaluation reserve that relates to intangibles detailing changes during the year.

Statement of Operating Costs by Departmental Strategic Objectives

for the year ended 31 March 200Y

	Note	Strategic Objective 1	Strategic Objective 2	Strategic Objective 3	200X-0Y Total	Strategic Objective 1	Strategic Objective 2	Strategic Objective 3	200W-0X Total
Gross Expenditure									
Income									
Net Expenditure									
Total Assets									

Objective 1
Objective 2
Objective 3

Full name of the objective, details of its purpose and of any PSA targets it supports.

See Note 23

*[SUBJECT TO REVIEW]

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 apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the [*insert name of Department*] for the purpose of giving a true and fair view has been selected. The particular policies adopted by the [*insert name of Department*] [for the reportable activity] are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

In addition to the primary statements prepared under IFRS, 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 *Statement of Operating Cost by Departmental Strategic Objectives** and supporting notes analyse the Department's income and expenditure by the objectives agreed with Ministers.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention, modified to account for the revaluation of investment property, property, plant and equipment, intangible assets, inventories and certain financial assets and liabilities.

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*. 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:

- *Property, plant and equipment, with other headings for donated, heritage and infrastructure assets as appropriate*
- *Depreciation*
- *intangible assets*
- *investments*
- *inventories*
- *research and development expenditure*
- *operating income*
- *foreign exchange*
- *leases*
- *Service Concessions (PPP/PFI)*
- *Financial Instruments*
- *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)*
- *estimation techniques used and changes in accounting estimates (see in particular IAS 8.32 to 40 and IAS.1)*
- *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 Statement of Comprehensive Net Expenditure 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 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.ac Contingent liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, 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 *Managing Public Money* and *Government Accounting Northern Ireland*.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to Parliament separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to Parliament.

1.ad Impending application of newly issued accounting standards not yet effective

The department provides disclosure that it has not yet applied a new accounting standard, and known or reasonably estimable information relevant to assessing the possible impact that initial application of the new standard will have on the department's financial statements.

*** [subject to review]**

2. Analysis of net resource outturn by section

						Outturn	200X-0Y £000	200W-0X £000	
						Net Total	Estimate		
						A in A	Net Total	Net Total outturn compared with Estimate	Prior-year outturn
Admin	Other current	Grants	Gross resource expenditure			Net Total	Estimate	Prior-year outturn	
Request for resources 1:									
<i>Central Government spending</i>									
						<i>A-in-A cannot be higher than A-in-A Estimate or gross expend. outturn for each RfR.</i>			
Section A									
Section B									
Section C									
Total									
Request for resources 2:									
Section A									
Section B									
Total									
Request for resources 3:									
Section A									
Section B									
Section C									
Total									
Request for resources 4:									
Function A									
Resource Outturn									

[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

3.1 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				
Net Operating Cost				

Consolidated Fund Standing Services and expenditure financed by the National Insurance Fund.

3.2 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 net resource outturn to net cash requirement

	Note	Estimate £000	Outturn £000	Net total outturn compared with Estimate: saving/(excess) £000
Resource Outturn	2			
Capital				
Acquisition of property, plant and equipment				<i>Accruals basis – not cash. They might, therefore, differ from the statement of cash flows.</i>
Investments				
Non-operating A in A				
Proceeds of asset disposals				<i>As above. Outturn must be no higher than the Estimate.</i>
Accruals adjustments				
Non-cash items	10, 11			<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 statement of cash flows.</i>
Changes in payables falling due after more than one year				<i>Excludes NLF loans falling due after more than 1 yr</i>
Use of provision	22			

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

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>
Net cash requirement		<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>			
		<i>Sub-totals of operating income and receipt surrenderable to the Consolidated Funds</i>			
Non-operating income and receipts – excess A in A	8	<i>See Consolidated Fund example 8</i>			
Amounts collected on behalf of the consolidated Fund	7	<i>Not applicable where a Trust Statement is prepared</i>			
Excess cash surrenderable to the Consolidated Fund	4	<i>See Consolidated Fund example 10</i>			
Total income payable to the Consolidated Fund					

NB excess income is determined on a RfR basis and it is not simply the difference between total income and the income approved by Parliament.

6. Reconciliation of income recorded within the Statement of Comprehensive Net Expenditure to operating income payable to the Consolidated Fund

	Note	200X-0Y	200W-0X
		£000	£000
Operating income	12	<i>Total income in the STATEMENT OF COMPREHENSIVE NET EXPENDITURE.</i>	
Adjustments for transactions between RfRs		<i>Reverse eliminations of inter-RfR transactions.</i>	
Gross income			
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. Consolidated Fund Income

Consolidated Fund income shown in note 6 above does not include any amounts collected by Department Yellow where it was acting as agent of the Consolidated Fund rather than as principal. Full details of income collected as agent for the Consolidated Fund are in the departments Trust Statements published separately from but alongside these financial statements.

The above statement should be included where separate trust statements are published for the department. Otherwise, disclosure should be made in the note in the format below.

Consolidated Fund income shown in note 6 above does not include any amounts collected by Department Yellow where it was acting as agent for the Consolidated Fund rather than as principal. The

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

amounts collected as agent for the Consolidated Fund (which are otherwise excluded from these financial statements) were:

	200X-0Y	200W-0X
Taxes and licence fees		
Fines and penalties		
Less:		
Costs of collection – <i>where deductible</i>		
Uncollectible debts		
Amount payable to the Consolidated Fund		
Balance held at the start of the year		
Payments into the Consolidated Fund		
Balance held on trust at the end of the year		

A description of the main income streams should be included together with any other explanations that may be necessary to provide a full understanding of the reported transactions.

8. Non-operating income – Excess appropriations in aid

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

9. Staff numbers and related costs

a. 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						

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

Sub Total

Less recoveries in respect of
outward secondments

Total net costs*

Of which:

Core department

*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 200[year]. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For 200X-0Y, employers' contributions of £ 0,000,000 were payable to the PCSPS (200W-0X £0,000,000) at one of four rates in the range 0.0 to 0.0 per cent (200W-0X: 0.0 to 0.0 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 200[year]-0[year] and will remain unchanged until 200[year]-0[year]. 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: 0.0 to 0.0 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 reporting period 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*):

Departmental Strategic Objective*	Total	Permanent staff	Others	Ministers	200X-0Y	200W-0X
					Number	Number
					Special advisers	Total
1						
2						
3						
Staff engaged on capital projects						
Total						
Of which:						

Core department

* [subject to review]

9.1 Reporting of Civil Service and other compensation schemes - exit packages

(Illustrative note for inclusion in resource accounts)

Comparative data to be shown (in brackets) for previous year.

1	Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
2	<£10,000			
3	£10,000 - £25,000			
5	£25,000 - £50,000			
6	£50,000 - £100,000			
7	£100,000- £150,000			
8	£150,000- £200,000			
9	Total number of exit packages by type			
10	Total resource cost /£			

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

[Note: entities should provide additional text if any payments are not covered by the CSCS, for instance, ex-gratia payments agreed with the Treasury or scheme details where using another scheme. Other schemes are most likely to apply in NDPBs not listed in Schedule I to the Superannuation Act 1972 and may apply different statutory compensation terms]

10. Other Administration Costs

Note	200X-0Y		200W-0X	
	Core Department	Consolidated	Core Department	Consolidated

The following expenditure items (if incurred) must be listed individually within this note, although not necessarily in this order. Best practice suggests that the items are presented in descending order of magnitude.

Rentals under operating leases

Interest charges

PFI and other service concession arrangements
service charges

Research and Development expenditure

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

Non-cash items

Depreciation

Amortisation

Profit on disposal of property, plant and equipment

Where netted off expenditure within the Statement of Comprehensive Net Expenditure

Loss on disposal of property, plant and equipment

Auditors' remuneration and expenses

Provision provided for in year 22

Unwinding of discount on provisions 22

In addition, other expenditure should be analysed and any significant items listed individually as part of this table. You should NOT insert a shoulder heading of 'other' and then provide a separate note analysing 'other'. That is not helpful to the reader of the accounts.

Total

During the year the department purchased the following non-audit services from its auditor, [name Auditor, e.g. the National Audit Office][list services received with details of cost]

11. Programme Costs

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

The following expenditure items (if incurred) must be listed individually within this note, although not necessarily in this order. Best practice suggests that the items are presented in descending order of magnitude.

Rentals under operating leases

Interest Charges

PFI and other service concession arrangements
service charges

Research and Development expenditure

Non-cash items

Depreciation

Amortisation

Profit on disposal of property, plant and equipment

Where netted off expenditure within the Statement of Comprehensive Net Expenditure

Loss on disposal of property, plant and equipment

Auditors' remuneration and expenses

Provision provided for in year 22

Unwinding of discount on provisions 22

In addition, other expenditure should be analysed and any significant items listed individually as part of this table. You should NOT insert a shoulder heading of 'other' and then provide a separate note analysing 'other'. That is not helpful to the reader of the accounts.

Total

12. Income

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

200X-0Y	200W-0X
£000	£000

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

	RfR1	RfR2	RfR3	RfR4	Total	Total
Income source 1	<p><i>Income should be analysed by type (sales of services; sales of goods; interest; royalties; and dividends) as required by IAS 18 with any significant items listed individually (examples might be sales of publications, passport fees). Non-cash income (for example, releases from donated asset reserve) should be disclosed separately where material.</i></p> <p><i>Care should be taken in describing the income so that a reader of the accounts can understand what it is that the department (or agency) does to earn the income. Descriptions on their own of 'fees and charges from external customers' and 'fees and charges from internal customers' are not helpful.</i></p>					
Income source 2, etc						

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

Where income for specific services exceeds £1m or the income and full cost of the service are material in the context of the financial statements departments should provide the additional fees and charges disclosures as detailed in the FReM.

13. Property, plant and equipment

	Land £000	Buildings £000	Dwellings £000	Information Technology £000	Plant & Machinery £000	Furniture & Fittings £000	Payments on Account & Assets under Construction £000	Total £000
Cost or valuation							-	
At 1 April 200X								
Additions								
Donations								
Disposals								
Impairments								
Reclassifications								
Revaluations								
At 31 March 200Y								
Depreciation								
At 1 April 200X								
Charged in year								
Disposals								
Impairments								
Reclassifications								
Revaluations								
At 31 March 200Y								
Net book value at 31 March 200X								
Net book value at 31 March 200Y								
Asset financing:								
Owned								
Finance Leased								
On-balance sheet (SoFP) PFI and other service concession arrangements contracts								
Net book value at 31 March 200Y								

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 property, plant and equipment are valued using indices.

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

	Land	Buildings	Dwellings	Information Technology	Plant & Machinery	Furniture & Fittings	Payments on Account & Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation							-	
At 1 April 200W								
Additions								
Donations								
Disposals								
Impairments								
Reclassifications								
Revaluations								
At 31 March 200X								
Depreciation								
At 1 April 200W								
Charged in year								
Disposals								
Impairments								
Reclassifications								
Revaluations								
At 31 March 200X								
Net book value at 31 March 200W								
Net book value at 31 March 200X								
Asset financing:								
Owned								
Finance Leased								
On-balance sheet (SoFP) PFI and other service concession arrangements contracts								
Net book value at 31 March 200X								

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 property,
plant and equipment**

The net book value of property, plant and equipment
comprises:

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

Core department
200Y

Agencies 200Y

Core department
200X

Agencies 200X

Core department
200W

Agencies 200W

14. Intangible assets

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

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

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

Cost or valuation	
At 1 April 200W	
Additions	
Donations	
Disposals	
Impairments	
Revaluation	
At 31 March 200X	
Amortisation	
At 1 April 200W	
Charged in year	
Disposals	
Impairments	
Revaluation	
At 31 March 200X	
Net book value at 31 March 200W	
Net book value at 31 March 200X	

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 assets

The net book value of intangible assets comprises:

Core department 200Y	
Agencies 200Y	
Core department 200X	
Agencies 200X	
Core department 200W	
Agencies 200W	

15. Financial Instruments

As the cash requirements of the department are met through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the Department's expected purchase and usage requirements and the Department is therefore exposed to little credit, liquidity or market risk.

ONLY where the Department is exposed to risk should the appropriate IFRS 7 disclosures be made. 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 IFRS 7 should be used to the extent that they are relevant. Where the Department does not face significant medium to long-term financial risks, then it is sufficient to make a statement to that effect – similar to that above. (Given that all departments have financial instruments within the scope of IAS 32, silence is not an option.)

15.1. Investments in other public sector bodies

	The Office of the Martin Regulator	Greenfield Office		Total
	On-lent NLF Loan	PDC	Loan	
	£000	£000	£000	£000
Balance at 1 April 200W				
Additions				
Disposals				
Loan Repayments				
Loans repayable within 12 months transferred to receivables				
Balance at 31 March 200X				
Additions				
Disposals				
Loan Repayments				
Loans repayable within 12 months transferred to receivables				
Balance at 31 March 200Y				

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
	£000	£000
Net assets at 31 March 200X		
Turnover		
Surplus/profit for the year (before financing)		
Net assets at 31 March 200Y		

Turnover

Surplus/profit for the year (before financing)

Where a department holds investments in non-public sector bodies or other financial instrument the significance of such instruments should be explained following the requirements of IFRS 7 and carrying values disclosed following the requirements of the FReM and IAS 32 and IAS 39 and within the IFRS 7 headings to the extent they are relevant

16. Impairments

Departments should insert here, if relevant, a note that reports the total impairment charge for the year, showing any movement between the revaluation reserve and the general reserve.

17. Inventories

	200X-0Y £000		200W-0X £000	
	Core department	Consolidated	Core department	Consolidated
Inventories				

Inventories should be listed by appropriate classification (e.g., publications, medical supplies).

18. Trade receivables and other current assets

	200X-0Y £000		200W-0X £000	
	Core department	Consolidated	Core department	Consolidated
Amounts falling due within one year:				
Trade receivables				
Deposits and advances				
Other receivables				<i>Other receivables should be analysed and any significant items disclosed separately</i>
Prepayments and accrued income				
Current part of PFI and other service concession arrangements 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		200W-0X £000	
	Core department	Consolidated	Core department	Consolidated
Amounts falling due after more than one year:				
Trade receivables				
Deposits and advances				
Other receivables				
Prepayments and accrued income				

18.1 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 Bodies				
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 statement of financial position 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.

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

19. Cash and cash equivalents

	200X-0Y £000		200W-0X £000	
	Core department	Consolidated	Core department	Consolidated
Balance at 1 April				
Net change in cash and cash equivalent 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				
Short term investments				
Balance at 31 March				

20. Reconciliation of Net Cash Requirement to increase/(decrease in cash

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

21. Trade payables and other current liabilities

	200X-0Y		200W-0X	
	£000		£000	
	Core department	Consolidated	Core department	Consolidated
Amounts falling due within one year				
VAT				
Other taxation and social security				
Trade payables				
Other payables				<i>Other payables 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 (SoFP) PFI and other service concession arrangements 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/>				
Amounts falling due after more than one year:				
Other payables, accruals and deferred income				
Finance leases				
Imputed finance lease element of on-balance sheet (SoFP) PFI and other service concession arrangements contracts				
NLF loans				
<hr/>				
<hr/>				

21.1 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 bodies				
Balances with public corporations and trading funds				

This table should analyse the creditors shown in the Consolidated statement of financial position 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.

22. 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

Analysis of expected timing of discounted flows

	Core Department			Consolidated		
	Early departure costs	Other	Total	Early departure costs	Other	Total
	£000	£000	£000	£000	£000	£000
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Balance at 31 March 200Y						

22.1 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 [*insert rate*] per cent in real terms.

22.2 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.

23. Notes to the Consolidated Statement of Operating Costs by Departmental Strategic Objectives

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

	200X-0Y £000	200W-0X £000
Objective 1		
Objective 2		
Objective 3		
Total		

* [subject to review]

24. Capital commitments

	200X-0Y £000	200W-0X £000
	Core Department Consolidated	Core Department Consolidated
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, plant and equipment		
Intangible assets		

Commitments under leases

24.1 Operating leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	200X-0Y £000		200W-0X £000
	Core Department	Consolidated	Core Department
			Consolidated
Obligations under operating leases for the following periods comprise:			
Land			
Not later than one year			
Later than one year and not later than five years			
Later than five years			
<hr/>			
Buildings			
Not later than one year			
Later than one year and not later than five years			
Later than five years			
<hr/>			
Other:			
Not later than one year			
Later than one year and not later than five years			
Later than five years			
<hr/>			

24.2 Finance leases

Total future minimum lease payments under finance leases are given in the table below for each of the following periods.

	200X-0Y £000		200W-0X £000
	Core Department	Consolidated	Core Department
			Consolidated
Obligations under finance leases for the following periods comprise:			
Buildings			
Not later than one year			
Later than one year and not later than five years			
Later than five years			
Less interest element			
Present Value of obligations			
<hr/>			
Other			
Not later than one year			
Later than one year and not later than five years			
Later than five years			
Less interest element			
Present Value of obligations			
<hr/>			

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
Present Value of obligations under finance leases for the following periods comprise:				
Buildings				
Not later than one year				
Later than one year and not later than five years				
Later than five years				
Total Present Value of obligations				
Other				
Not later than one year				
Later than one year and not later than five years				
Later than five years				
Total Present Value of obligations				

25. Commitments under PFI and other service concession arrangements

25.1 Off-balance sheet (SoFP)

For each relevant PFI contract and other service concession arrangement, 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.
- disclose the total payments to which they are committed for each of the following periods

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
Obligations on balance Sheet (SoFP) Service Concessions for the following periods comprise				
Not later than one year				
Later than one year and not later than five years				
Later than five years				

25.2 On-balance sheet (SoFP)

For each relevant PFI contract and other service concession arrangement, this note should:

- state what the contract is for and note that, under IFRIC 12, 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
Total obligations under on-balance sheet (SoFP) service concession arrangements for the following periods comprises:				
Not later than one year				
Later than one year and not later than five years				
Later than five years				
Less interest element				
Present value of obligations				

	200X-0Y £000	200W-0X £000
--	-----------------	-----------------

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

	Core Department	Consolidated	Core Department	Consolidated
Present Value of obligations under on balance sheet (SoFP) service concession arrangements for the following periods comprise:				
Not later than one year				
Later than one year and not later than five years				
Later than five years				
Total Present Value of obligations				

25.3 Charge to the Statement of Comprehensive Net Expenditure and future commitments

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

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
Not later than one year				
Later than one year and not later than five years				
Later than five years				

26. Other financial commitments

The department [and its agencies *where appropriate*] has [have] entered into non-cancellable contracts (which are not leases or PFI contracts or other service concession arrangements), 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 are as follows.

	200X-0Y £000		200W-0X £000	
	Core Department	Consolidated	Core Department	Consolidated
Not later than one year				
Later than one year and not later than five year				
Later than five years				

26.1 Financial Guarantees, Indemnities and Letter of Comfort

The Department has entered into the following quantifiable guarantees, indemnities or provided letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote. They therefore fall to be measured following the requirements of IAS 39.

Managing Public money requires that the full potential costs of such contracts be reported to parliament. These cost are reproduced in the table below.

Increase in	Liabilities	Obligation	Amount
-------------	-------------	------------	--------

DEPARTMENT YELLOW: ILLUSTRATIVE RESOURCE ACCOUNTS

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

Departments should give an explanation of movements where necessary.

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.

27. Contingent liabilities disclosed under IAS 37

The Department has the following contingent liabilities (list with explanatory narrative)

The Department has also 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 IAS 37 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.

28. Losses and special payments

28(a) Losses Statement (Drafting note: if any)

	200X-0Y £000	200W-0X £000
Total [Insert total number of cases and total amount]		
Details of cases over £250,000		
Cash losses		
[List cases]		
Claims abandoned		
[List cases]		
Administrative write-offs		
[List cases]		
Fruitless payments		
[List cases]		
Store Losses		
[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 28(a)) or special payment (note 28(b)) arose.

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

28(b) Special Payments (*Drafting note: if any*)

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

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

28(c) Other notes (*Drafting note: if any*)

The Department should insert relevant text.

29. 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.

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.]*

30. Third-party assets

Where the Department(or agency) has third party assets as defined in the Financial Reporting Manual (other than those held on behalf of the Consolidated Fund), 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 reporting period 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 reporting period 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.]

31. 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.]