

SUMMARY OF CHANGES - DEPARTMENT YELLOW: ILLUSTRATIVE ACCOUNTS

Changes published December 2012:

Statement/ note	Change	Reason
CSoCNE	Amendments to the presentation of 'Other Comprehensive Expenditure'	Application of IAS 1 amendments for the public sector context
Note 1	Additional disclosure of funded defined benefit pension obligations included in the group account, updated for IAS 19 amendments	To report the summarised performance of defined benefit pension schemes and apply IAS 19 amendments.
Note 18	Government Banking Service replaces reference to HM Paymaster General	Update
All	Re-ordering of Notes to create a Parliamentary Accountability section distinct from IFRS-based reporting requirements	To improve the reporting layout
SoPS	Bold Total Voted outturn and unbold Admin Cost Outturn	Clarification of Parliamentary controls
SoPS	Text change to suggested Note - "The Department will seek Parliamentary approval by way of an Excess Vote in the next Supply and Appropriation Act (Budget Act in Northern Ireland)"	Clarification of legislation terminology
CSoCF	Drafting Note - Cash flows required for Dept and agencies and Departmental Group	Clarification
SoPS Note 1	SoPS accounting policy notes created	To improve the reporting layout
SOPS Note 2	New column - Net total compared to Estimate, adjusted for virements	To provide more clarity on virement movements between subheadings
SOPS Note 2	Subtotals added	To improve the reporting layout
Note 5	Note 5 to be relabelled SOPS Note 5	To improve the reporting layout

Changes published December 2013:

SoPS Note 4	References to stock, debtors and creditors changed to inventories, receivables and payables	To improve consistency of terminology
SoPS Note 5	Rows renamed	To reflect amounts paid to the Consolidated Fund which don't arise from operating income
Note 1	Additional guidance added on disclosures required under IAS 19 relating to funded defined benefit schemes	Clarification of supporting guidance
Note 2.1	Rename first row of reconciliation to <i>Total net expenditure reported for operating segments</i> and add a corresponding reconciliation between Operating Segments and the CSoFP.	To correct an error in the reconciliation and to provide an illustrative example of a CSoFP reconciliation
Note 3	Add a column for <i>Charged to Capital budgets</i> in the second part of the table, alongside existing columns for <i>Charged to Administration budgets</i> and <i>Charged to Programme budgets</i>	To improve the reporting layout

Note 3	Reversed order of columns in the analysis of average number of persons employed	To improve the reporting layout
Note 10.3.2	Rows renamed to draw a clearer distinction between rentals and service charges due under PFI schemes	To improve the reporting layout
Note 12	Rows and columns renamed to apply to a wider range of investments and loans in public sector bodies	To improve the reporting layout
Note 18	Text change to clarify that guarantees, indemnities and letters of comfort may not be remote	Clarification
Note 19	Change reporting thresholds from £250,000 to £300,000	To reflect changes to Managing Public Money
Note 22	Delete duplicated note on third party assets	To remove duplicated note
Note 23	Delete duplicated note on entities within the departmental boundary	To remove duplicated note
All	Note references updated to reflect changes to the SoPS' notes and deletion of duplicated notes	For internal consistency
Guidance	Supporting guidance notes altered throughout to emphasise that each department should assess whether disclosures are relevant and material to its circumstances.	Clarification of supporting guidance

Key: CSoFP - Consolidated Statement of Financial Position
CSoCNE - Consolidated Statement of Comprehensive Net Expenditure
CSoCF - Consolidated Statement of Cash Flows
CSoCiTE - Consolidated Statement of Changes in Taxpayers' Equity

201X-1Y Department Yellow: illustrative resource accounts

1. The illustrative resource accounts for "Department Yellow" (a fictitious departmental grouping) comprise:
 - a **Statement of Parliamentary Supply;**
 - b **Notes to the Statement of Parliamentary Supply;**
 - c **Consolidated Statement of Comprehensive Net Expenditure;**
 - d **Consolidated Statement of Financial Position;**
 - e **Consolidated Statement of Cash Flows;**
 - f **Consolidated Statement of Changes in Taxpayers' Equity;**
 - 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 and each department should assess whether disclosures are relevant and material to its circumstances.

Statement of Parliamentary Supply

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FRm) requires [the Department] to prepare a Statement of Parliamentary Supply (SoPS) and supporting notes to show resource outturn against the Supply Estimate presented to Parliament, in respect of each budgetary control limit.

Summary of Resource and Capital Outturn 201X-1Y

								201X-1Y £000	201W-1X £000
	Estimate				Outturn			Voted outturn compared with Estimate: saving/ (excess)	Outturn
	SoPS Note	Voted	Non- Voted	Total	Voted	Non- Voted	Total	Total	
Departmental Expenditure Limit									
- Resource	2.1								
- Capital	2.2								
Annually Managed Expenditure									
- Resource	2.1								
- Capital	2.2								
Total Budget									
Non-Budget									
- Resource	2.1								
Total									

Total Resource								
Total Capital								
Total								

Net Cash Requirement 201X-1Y

SoPS Note	201X-1Y £000	201X-1Y £000		201W-1X £000
	Estimate	Outturn	Outturn compared with Estimate: saving/ (excess)	Outturn
4				

Administration Costs 201X-1Y

201X-1Y £000	201X-1Y £000	201W-1X £000
Estimate	Outturn	Outturn

Figures in the areas outlined in bold are voted totals subject to Parliamentary control. In addition, although not a separate voted limit, any breach of the administration budget will also result in an excess vote.

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

Where the department has an Excess Vote for one of the reasons given in the 'Supply Estimates Manual', 'Managing Public Money' or 'Government Accounting Northern Ireland' (as appropriate) the department should insert this note here:

The Department has incurred an Excess of [insert amount] because [insert reason]. The Department will seek Parliamentary approval by way of an Excess Vote in the next Supply and Appropriation Act [Budget Act in Northern Ireland].

Where the department has a reportable Prior Period Adjustment, the department should insert this note here:

The Department has Prior Period Adjustments (PPAs) resulting from *[insert reason]*. It is proper for the department to seek Parliamentary authority for the provision that should have been sought previously. In 201X-1Y, the following such PPAs have been made, which have been included within voted Supply in the Estimate:

PPA Description	Resource/ Capital	DEL/AME	Amount/ £000

Notes to the Departmental Resource Accounts (Statement of Parliamentary Supply)

SOPS1. Statement of accounting policies

The Statement of Parliamentary Supply and supporting notes have been prepared in accordance with the 201X-1Y Government Financial Reporting Manual (FReM) issued by [insert name of issuing authority]. The Statement of Parliamentary Supply accounting policies contained in the FReM are consistent with the requirements set out in the 201X-1Y Consolidated Budgeting Guidance and Supply Estimates Guidance Manual.

SOPS1.1 Accounting convention

The Statement of Parliamentary Supply and related notes are presented consistently with Treasury budget control and Supply Estimates. The aggregates across government are measured using National Accounts, prepared in accordance with the internationally agreed framework 'European System of Accounts' (ESA95). ESA95 is in turn consistent with the System of National Accounts (SNA93), which is prepared under the auspices of the United Nations.

The budgeting system and the consequential presentation of Supply Estimates and the Statement of Parliamentary Supply and related notes, have different objectives to IFRS-based accounts. The system supports the achievement of macro-economic stability by ensuring that public expenditure is controlled, with relevant Parliamentary authority, in support of the Government's fiscal framework. The system provides incentives to departments to manage spending well so as to provide high quality public services that offer value for money to the taxpayer.

The Government's objectives for fiscal policy are set out in the Charter for Budget Responsibility. These are to:

- ensure sustainable public finances that support confidence in the economy, promote intergenerational fairness, and ensure the effectiveness of wider government policy; and
- support and improve the effectiveness of monetary policy in stabilising economic fluctuations.

SOPS1.2 Comparison with IFRS-based accounts

Many transactions are treated in the same way in National Accounts and IFRS-based accounts, but there are a number of differences as detailed below. A reconciliation of the department's outturn as recorded in the SoPS compared to the IFRS-based SoCNE is provided in SoPS note 3.2

Departments should include the following notes where material and tailor them to the department's circumstances. Departments should provide additional details of other transactions accounted for differently between the Statement of Parliamentary Supply and IFRS-based accounts.

SOPS 1.aa PFI and other Service Concession arrangements

The National Accounts basis for recognising service concession arrangements is broadly similar to UK-GAAP, applying a risk-based test to determine the financial reporting. IFRS-based recognition of service concession arrangements (IFRIC 12) is determined using control tests, which can result in a different on/off balance sheet treatment.

SOPS1.ab Capital Grants

Grant expenditure used for capital purposes are treated as capital (CDEL) items in the Statement of Parliamentary Supply. Under IFRS, as applied by the FReM, there is no distinction between capital grants and other grants, and they score as an item of expenditure in the Consolidated Statement of Comprehensive Net Expenditure.

SOPS1.ac Equity Withdrawals

Dividends received from investments will typically be recorded as resource income in IFRS-based accounts, but they may be recorded as capital equity withdrawals (repayment of capital from a investee to the department) in the Statement of Parliamentary Supply where the dividend is greater than the investee profits for the current reporting period and previous two periods.

SOPS1.ad Prior Period Adjustments (PPAs)

PPAs resulting from an error in previous recording, or from an accounting policy change initiated by the department, need to be voted by Parliament in the current year, whereas in IFRS-based accounts (IAS 8) they are treated as adjustments to previous years. PPAs resulting from a change in accounting policy brought in by a new or modified accounting standard are not included in Estimates, so there is no misalignment.

SOPS1.ae Receipts in excess of HM Treasury agreement

This applies where HM Treasury has agreed a limit to income retainable by the department, with any excess income scoring outside of budgets, and consequently outside of the Statement of Parliamentary Supply. IFRS-based accounts will record all of the income, regardless of the budgetary limit. This situation may arise in the following areas: (i) profit on disposal of assets; (ii) income generation above department Spending Review settlements; and (iii) income received above netting-off agreements.

SOPS1.af Provisions - Administration and Programme expenditure

Provisions recognised in IFRS-based accounts are not recognised as expenditure for national accounts purposes until the actual payment of cash (or accrual liability) is recognised. To meet the requirements of both resource accounting and national accounts, additional data entries are made in the Statement of Parliamentary Supply across AME and DEL control totals, which do not affect the Statement of Comprehensive Net Expenditure. As the Administration control total is a sub-category of DEL, Administration and Programme expenditure reported in the Statement of Parliamentary Supply was differ from that reported in the IFRS-based accounts.

SOPS2. Net outturn

SOPS2.1 Analysis of net resource outturn by section

							201X-1Y £000	201W-1X £000		
Outturn						Estimate			Outturn	
Administration			Programme			Total	Net Total	Net total compared to Estimate	Net total compared to Estimate, adjusted for virements	Total
Gross	Income	Net	Gross	Income	Net					
Spending in Departmental Expenditure Limit										
Voted:										
A										
B										
C										
Non-voted:										
D										
E										
F										
Annually Managed Expenditure										
Voted:										
G										
H										
I										
Non-voted:										
J										
K										
L										
Non-budget*										
Total										

*For use only for block grants to the devolved administrations

SOPS2.2 Analysis of net capital outturn by section

			201X-201Y £000		201W-201X £000	
Outturn			Estimate		Outturn	
Gross	Income	Net	Net	Net total compared with Estimate	Net total compared to Estimate, adjusted for virements	Net
Spending in Departmental Expenditure Limit						
Voted:						
A						
B						
C						
Non-voted						
D						
E						
F						
Annually Managed Expenditure						
Voted						
G						
H						
I						
Non-voted						
J						
K						
L						
Total						

Departments should provide a brief explanation of the reasons for variances between the Estimate and outturn, cross referenced to the Management Commentary in the Annual Report.

SOPS3. Reconciliation of outturn to net operating cost and against Administration Budget**SOPS3.1 Reconciliation of net resource outturn to net operating cost**

		201X-1Y £000	201W-1X £000
	SoPS Note	Outturn	Outturn
Total resource outturn in Statement of Parliamentary Supply			
Budget	2.1		
Non-Budget	2.1		
		<hr/>	<hr/>
Add: Capital grants			
Other (provide details eg PFI adjustments)			
		<hr/>	<hr/>
Less: Income payable to the Consolidated Fund			
Other (provide details eg PFI adjustments)			
		<hr/>	<hr/>
Net Operating Costs in Consolidated Statement of Comprehensive Net Expenditure		<hr/>	<hr/>

An explanation should be provided of any material reconciling items. This note is not required if the total resource outturn in the SoPS is the same as net operating costs in the CSoCNE.

SOPS3.2 Outturn against final Administration Budget and Administration net operating cost

	201X-1Y £000	201W-1X £000
Estimate - Administration costs limit		<hr/>
Outturn - Gross administration costs		<hr/>
Outturn - Gross income relating to administration costs		<hr/>
Outturn - Net administration costs		<hr/>
Reconciliation to operating costs:		
Less: provisions utilised (transfer from programme)		
Less: other		
Administration net operating costs		<hr/>

The Parliamentary control on administration costs applies to departments, agencies and other designated bodies.

SOPS4. Reconciliation of Net Resource Outturn to Net Cash Requirement

		Estimate	Outturn	Net total outturn compared with Estimate: saving/(excess)
	SoPS Note	£000	£000	£000
Resource Outturn	2.1			
Capital Outturn	2.2			
Accruals to cash adjustments:				
<i>Adjustments to remove non-cash items:</i>				
Depreciation				
New provisions and adjustments to previous provisions				
Departmental Unallocated Provision				
Supported capital expenditure (revenue)				
Prior period adjustments				
Other non-cash items				
<i>Adjustments for ALBs:</i>				
Remove voted resource and capital				
Add cash grant-in-aid				
<i>Adjustments to reflect movements in working balances:</i>				
Increase/(decrease) in inventories				
Increase/(decrease) in receivables				
Increase/(decrease) in payables				
Use of provisions				
<hr/>				
<hr/>				
Removal of non-voted budget items:				
Consolidated Fund Standing Services				
Other adjustments				
<hr/>				
<hr/>				
Net cash requirement				

SOPS5. Income payable to the Consolidated Fund**SOPS5.1 Analysis of income payable to the Consolidated Fund**

In addition to income retained by the department, the following income is payable to the Consolidated Fund (cash receipts being shown in italics)

	Outturn 201X-1Y		Outturn 201W-1X	
	£000		£000	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Income outside the ambit of the Estimate				
Excess cash surrenderable to the Consolidated Fund				
Total amount payable to the Consolidated Fund				

SOPS5.2 Consolidated Fund Income

The following statement should be included where separate trust statements are published for the department: Consolidated Fund income shown in note 5.1 above does not include any amounts collected by the department 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 department's Trust Statements published separately from but alongside these financial statements.

Otherwise, where the department collects income on behalf of the Consolidated Fund and doesn't prepare a Trust statement, disclosure should be made in the note in the format below:

Consolidated Fund income shown in note 5.1 above does not include any amounts collected by the department where it was acting as agent for the Consolidated Fund rather than as principal. The amounts collected as agent for the Consolidated Fund (which are otherwise excluded from these financial statements) were:

	201X-1Y	201W-1X
	£000	£000
Taxes and licence fees		
Fines and penalties		
Other Income		
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.

Consolidated Statement of Comprehensive Net Expenditure

for the Year ended 31 March 201Y

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	Note	201X-1Y £000			201W-1X £000		
		Core Dept.	Core Dept. & Agencies	Departmental Group	Core Dept	Core Dept. & Agencies	Departmental Group
Administration costs							
Staff costs	3						
Other costs	4						
Income	6						
Programme expenditure							
Staff costs	3						
Other costs	5						
Income	6						
Grant in Aid to NDPBs							
Net operating costs							
Total expenditure							
Total income							
Net operating costs							
<u>Other comprehensive net expenditure</u>							
Items that will not be reclassified to net operating costs:							
Net (gain)/loss on:							
- revaluation of property, plant & equipment							
- revaluation of intangibles							
Items that may be reclassified subsequently to net operating costs:							
Net (gain)/loss on:							
- revaluation of available for sale financial assets							
Total comprehensive net expenditure							

Consolidated Statement of Financial Position

as at 31 March 201Y

This statement presents the financial position of the department. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	Note	201Y £000			201X £000		
		Core Departme nt	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Non-current assets:							
Property, plant & equipment	7						
Intangible assets	8						
Financial assets	11						
Total non-current assets							
Current Assets:							
Assets classified as held for sale							
Inventories	13						
Trade & other receivables	15						
Other current assets	15						
Financial assets	11						
Cash & cash equivalents	14						
Total current assets							
Total assets							
Current liabilities							
Trade and other payables	16						
Provisions	17						
Other liabilities							
Total current liabilities							
Non-current assets plus/less net current assets/liabilities							
Non-current liabilities							
Provisions	17						
Other payables	16						
Financial liabilities	11						
Total non-current liabilities							
Total assets less liabilities							
Taxpayers' equity and other reserves:							
General fund							
<i>Insert other reserves</i>							
Total equity							

Signed:
Accounting Officer

Date:

Consolidated Statement of Cash Flows

for the year ended 31 March 201Y

The Statement of Cash Flows shows the changes in cash and cash equivalents of the department during the reporting period. The statement shows how the department generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the department. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the departments' future public service delivery. Cash flows arising from financing activities include Parliamentary Supply and other cash flows, including borrowing.

Note	201X-1Y £000		201W-1X £000	
	Core Dept. & Agencies	Departmental Group	Core Dept. & Agencies	Departmental Group
Cash flows from operating activities				
Net operating cost				
Adjustments for non-cash transactions	4, 5			
(Increase)/decrease in trade and other receivables				
<i>less movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure¹</i>				
(Increase)/decrease in inventories				
Increase/(decrease) in trade and other payables				
<i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure¹</i>				
Use of provisions	17			
Net cash outflow from operating activities				
Cash flows from investing activities				
Purchase of property, plant and equipment	7			
Purchase of intangible assets	8			
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 ²				
From the Consolidated Fund (Supply) – prior year ³				
From the Consolidated Fund (non-Supply) ⁴				
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 ⁵				
Repayments of loans from the National Loans Fund ⁶				
Capital element of payments in respect of finance leases and on-balance sheet (SoFP) PFI contracts ⁷				

Net financing

Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund

Payments of amounts due to the Consolidated Fund⁸

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

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Cash and cash equivalents at the end of the period

14

1. *Movements include: departmental balances with the Consolidated Fund; and payables linked to financing – NLF loans (principal and interest), capital debtors, finance leases and PFI and other service concession arrangements*

2. *This is the amount received from the Consolidated Fund in respect of the current year.*

3. *This is the amount received from the Consolidated Fund that relates to the prior year.*

4. *This is the financing associated with Consolidated Fund Standing Services and should equal the figure shown as Standing Services in the General Fund note.*

5. *This includes loans received from the NLF for onward transmission to other entities.*

6. *This includes loans repaid by entities for onward transmission to the NLF and interest received from entities for transmission to the NLF.*

7. *Capital expenditure in respect of finance leases and on-balance sheet (SoFP) PFI contracts and other service concession arrangements adjusted for relevant receivables and payables*

8. *Cash paid over to the Consolidated Fund under any category.*

Consolidated Statement of Changes in Taxpayers' Equity

for the year ended 31 March 201Y

This statement shows the movement in the year on the different reserves held by [the Department], analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). Financing and the balance from the provision of services are recorded here. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. Other earmarked reserves are shown separately where there are statutory restrictions of their use.

	General Fund	Revaluation Reserve	Taxpayers' equity	Charitable Funds - Restricted/Endowment	Charitable Funds - Unrestricted	Total Reserves
Note	£000	£000	£000	£000	£000	£000
Balance at 31 March 201W						
Changes in accounting policy						
Restated balance at 1 April 201W						
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 ¹						
Comprehensive Net Expenditure for the year						
Non-cash charges – auditor's remuneration	4, 5					
Transfers between reserves						
Balance at 31 March 201X						
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 ¹						
Comprehensive Net Expenditure for the year						
Non-cash charges – auditor's remuneration	4, 5					
Transfers between reserves						
Balance at 31 March 201Y						

1. Does not include any amounts included in a trust statement

This information should be provided for the core department and its agencies and for the departmental group on a consolidated basis.

Departments should insert additional lines and columns as necessary to capture all transactions passing through reserves.

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.

Department Yellow – Annual Report and Accounts 201X-1Y

Notes to the Departmental Resource Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 201X-1Y 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 department 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.

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 and certain financial assets and liabilities.

1.2 Basis of consolidation

These accounts comprise a consolidation of the core department, departmental agencies and those other Arm's Length Bodies which fall within the departmental boundary as defined in the FReM and make up the "Departmental Group". Transactions between entities included in the consolidation are eliminated.

A list of all those entities within the departmental boundary is given at *[insert reference]*.

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, where material, and should tailor them to the department's circumstances.

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]*.

Departments might expand the note to reflect the definition as it is reflected in their own circumstances.

1.ab Pensions

If a department has an unfunded defined benefit scheme:

Past and present employees are covered by the provisions of the *[name of the scheme]*. The defined benefit schemes are unfunded. 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.

If a department has a funded defined benefit scheme:

[The departmental group] also operates [name of the scheme(s)] funded defined benefit schemes. A summary of the performance of the schemes is provided in these financial statements, with further information available *[link to ALB financial statements]*. In accordance with IAS 19, the Scheme Managers/trustees are required to undertake a sensitivity analysis for each significant actuarial assumption as of the end of the reporting period, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date.

Entities should disclose details of the methods and assumptions used in preparing the sensitivity analyses, the limitations of these methods, and the reasons for any changes in methods and assumptions used in preparing the sensitivity analyses. To provide an indication of the effect of the defined benefit plan on the entity's future cash flows, entities should disclose a description of any funding arrangements and funding policy that affect future contributions, the expected contributions to the plan for the next annual reporting period, and information about the maturity profile of the defined benefit obligation. Where relevant, an entity should disclose a description of any asset-liability matching strategies used by the entity, including the use of annuities and other techniques.

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/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

Where material, the department must disclose 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.

2. Statement of Operating Costs by Operating Segment

Narrative to disclose:

- factors used to identify the reportable segments;
- the types of activities for which each reportable segment attracts funding;
- how reportable segments are reported to the CODM ;
- a description of each segment and how it fits into the department's activities;
- any differences between information in the statement of operating costs by operating segment and primary financial statements;
- the basis of accounting for any transactions between reportable segments;
- changes from prior year segment identification methods; and
- reliance on major customers.

Note	201X-1Y				201W-1X			
	[Reportable Segment 1] £000	[Reportable Segment 2] £000	[Reportable Segment 3] £000	Total £000	[Reportable Segment 1] £000	[Reportable Segment 2] £000	[Reportable Segment 3] £000	Total £000
Gross Expenditure								
Income								
Net Expenditure								
Total assets								
Total liabilities*								
Net assets*								
Other information*								

*In accordance with IFRS 8, if total liabilities, net assets or additional information is reported separately to the Chief Operating Decision Maker, disclosure should be made in the resource accounts.

Departments should also provide reconciliations of:

- the total of the reportable segments' net expenditure to total net expenditure per the CSocNE if different;
- the total of the reportable segments' assets to the department's assets per the CSocFP if different;
- the total of the reportable segments liabilities to the department's liabilities per the CSocFP if they are reported separately to the Chief Operating Decision Maker and are different.

Note 2.1 Reconciliation between Operating Segments and CSoCNE

	201X-1Y	201W-1X
	£000	£000
Total net expenditure reported for operating segments		
Reconciling items:		
<i>[List separately]</i>		
Total net expenditure per the Consolidated Statement of Comprehensive Net Expenditure		

Note 2.2 Reconciliation between Operating Segments and CSoFP

	201X-1Y	201W-1X
	£000	£000
Total assets reported for operating segments		
Reconciling items:		
<i>[List separately]</i>		
Total assets per Consolidated Statement of Financial Position		
<i>If liabilities are reported:</i>		
Total liabilities reported for operating segments		
Reconciling items:		
<i>[List separately]</i>		
Total liabilities per Consolidated Statement of Financial Position		
Total net assets per Consolidated Statement of Financial Position		

3. Staff numbers and related costs

Staff costs comprise:

					201X-1Y £000	201W-1X £000
	Permanently employed staff	Others	Ministers	Special advisers	Total	Total
Wages and salaries						
Social security costs						
Other pension costs						
Sub Total						
Less recoveries in respect of outward secondments						
Total net costs	<hr/>					
	<hr/>					
Of which:	Charged to Administration budgets	Charged to Programme budgets	Charged to Capital budgets	Total		
Core department						
Agencies						
Other designated bodies						
Total	<hr/>					
	<hr/>					

The following text is written in the context of membership of the Principal Civil Service Pension Scheme. Departments 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 in which *[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 20[year]. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For 201X-1Y, employers' contributions of £ 0,000,000 were payable to the PCSPS (201W-1X £0,000,000) at one of four rates in the range 0.0 to 0.0 per cent (201W-1X: 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 20[year]-[year] and will remain unchanged until 20[year]-[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 (201W-1X £00,000) were paid to [an][one or more of a panel of] appointed stakeholder pension provider[s]. Employer contributions are age-related and range from 0.0 to 0.0 per cent (201W-1X: 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; 201W-1X: £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 (201W-1X: [number] persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0,000 (201W-1X: £ 0,000).

Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows:

Activity	Permanently employed staff	Others	Ministers	Special advisers	201X-1Y	201W-1X
					Number	Number
<i>[List separately]</i>						
Staff engaged on capital projects						
Total						
Of which:						
Core department						
Agencies						
Other designated bodies						
Total						

Other columns can be added where appropriate – e.g. Armed Forces personnel in MOD:

3.1 Reporting of Civil Service and other compensation schemes - exit packages*Comparative data to be shown (in brackets) for previous year*

Exit package cost band	Core Dept			Core Dept. & Agencies			Departmental Group		
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000									
£10,000 - £25,000									
£25,000 - £50,000									
£50,000 - £100,000									
£100,000- £150,000									
£150,000- £200,000									
Total number of exit packages									
Total cost /£000									

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.

Departments 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 other designated bodies not listed in Schedule I to the Superannuation Act 1972 and may apply different statutory compensation terms.

4. Other Administration Costs

	Note	201X-1Y £000			201W-1X £000	
		Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies Departmental Group
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						
Loss on disposal of property, plant and equipment						
Auditors' remuneration and expenses						
Total						

Where netted off expenditure within the Statement of Comprehensive Net Expenditure

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'.

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].

5. Programme Costs

		201X-1Y £000			201W-1X £000		
Note	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group	
<i>The following expenditure items (if material) 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.</i>							
Grants							
Goods and services							
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							
<i>Where netted off expenditure within the Statement of Comprehensive Net Expenditure</i>							
Loss on disposal of property, plant and equipment							
Auditors' remuneration and expenses							
Provision provided for in year							
Borrowing costs (Unwinding of discount) on provisions							
<i>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'.</i>							
Total							

6. Income

		201X-1Y			201W-1X	
		£000			£000	
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group

Income should be analysed by type (sales of services; sales of goods; interest; royalties; and dividends) as required by IAS 18. Non-cash income should be disclosed separately where material.

Care should be taken in describing the income so that a reader of the accounts can understand what it is that the department 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.

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.

7. Property, plant and equipment

Consolidated

								201X-1Y	
	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 201X									
Additions									
Donations									
Disposals									
Impairments									
Reclassifications									
Revaluations									
At 31 March 201Y									
Depreciation									
At 1 April 201X									
Charged in year									
Disposals									
Impairments									
Reclassifications									
Revaluations									
At 31 March 201Y									
Carrying amount at 31 March 201X									
Carrying amount at 31 March 201Y									
Asset financing:									
Owned									
Finance Leased									
On-balance sheet (SoFP) PFI and other service concession arrangements									
Contracts									
Carrying amount at 31 March 201Y									
Of the total:									
Department									
Agencies									
Other designated bodies									
Carrying amount at 31 March 201Y									

The headings used to analyse assets and sources of financing should reflect the department's material items.

If relevant, departments should disclose 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.

Departments should disclose the names and qualifications of the valuers of any assets, what assets they valued, and the date on which assets were valued during the year. If relevant, the note should also state that property, plant and equipment are valued using indices.

Consolidated**201W-1X**

	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 201W								
Additions								
Donations								
Disposals								
Impairments								
Reclassifications								
Revaluations								
At 31 March 201X								
Depreciation								
At 1 April 201W								
Charged in year								
Disposals								
Impairments								
Reclassifications								
Revaluations								
At 31 March 201X								
Carrying amount at 31 March 201W								
Carrying amount at 31 March 201X								
Asset financing:								
Owned								
Finance Leased								
On-balance (SoFP) sheet PFI								
Contracts								
Carrying amount at 31 March 201X								
Of the total:								
Department								
Agencies								
Other designated bodies								
Carrying amount at 31 March 201X								

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DEPARTMENT YELLOW ILLUSTRATIVE ACCOUNTS

Consolidated

201X-1Y

	Information Technology	Software Licences	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Of the total:									
Department									
Agencies									
Other designated bodies									
Carrying amount at 31 March 201Y									

The headings and rows used to analyse assets and sources of financing should reflect the department's material items.

If relevant, departments should disclose 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.

2013-14

DEPARTMENT YELLOW ILLUSTRATIVE ACCOUNTS

Consolidated

Information Technology	Software Licences	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	201W-1X Total
£000	£000	£000	£000	£000	£000	£000	£000	£000

Of the total:

Department

Agencies

Other designated bodies

Carrying amount at 31 March 201X

9. Impairments

Where material, departments should insert a note that reports the total impairment charge for the year, showing any movement between the revaluation reserve and the general reserve.

10. Capital and other commitments

10.1 Capital commitments

Where material, departments should disclose contracted capital commitments.

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Contracted capital commitments at 31 March not otherwise included in these financial statements						
<i>[List separately]</i>						
Total						

10.2 Commitments under leases

Where material, departments should disclose commitments under leases.

10.2.1 Operating leases

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

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Land						
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Buildings						
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Other						
Not later than one year						
Later than one year and not later than five years						
Later than five years						

10.2.2 Finance leases

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

	201X-1Y £000			201W-1X £000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Buildings						
Not later than one year						
Later than one year and not later than five years						
Later than five years						
<hr/>						
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						
<hr/>						
Less interest element						
Present Value of obligations						
<hr/>						

10.3 Commitments under PFI and other service concession arrangements

10.3.1 Off-balance sheet (SoFP)

For each material PFI or other service concession contract, this note should:

- state what the contract is for and note that the property is not an asset of the Department;
- 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.

Total future minimum payments under off-balance sheet PFI and other service concession arrangements are given in the table below for each of the following periods.

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Not later than one year						
Later than one year and not later than five years						
Later than five years						

10.3.2 On-balance sheet (SoFP)

For each material PFI or other service concession contract, 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;
- note that the substance of the contract is that the Department 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.

Details of the imputed finance lease charges are given in the table below for each of the following periods.

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Rentals due within one year						
Rentals due later than one year and not later than five years						
Rentals due later than five years						
Less interest element						
Present value of obligations						

Details of the minimum service charge are given in the table below for each of the following periods.

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Service charge due within one year						
Service charge due later than one year and not later than five years						
Service charge due later than five years						
Total						

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

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of off-balance sheet (SoFP) PFI or other service concession transactions and the service element of on-balance sheet PFI or other service concession transactions was £s,000 (201W-11: £s,000). The total payments to which the department [its agencies and NDPBs where appropriate] is [are] committed is as follows [Departments may decide that this disclosure is not necessary if the totals can be easily identified by a reader from the notes above]:

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Not later than one year						
Later than one year and not later than five years						
Later than five years						

10.4 Other financial commitments

Where a department has other material financial commitments these should be disclosed.

The department has entered into non-cancellable contracts (which are not leases, PFI contracts or other service concession arrangements), for [state what service is being provided]. The payments to which the department are committed are as follows.

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Not later than one year						
Later than one year and not later than five years						
Later than five years						

11. Financial Instruments

ONLY where the Department is exposed to material financial instrument 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 below. (Given that all departments have financial instruments within the scope of IAS 32, silence is not an option.)

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.

12. Investments and loans in other public sector bodies

	Ordinary shares £000	Loans £000	Public Dividend Capital £000	Other investments £000	Total £000
Balance at 1 April 201W					
Additions					
Disposals					
Repayments and redemptions					
Interest capitalised					
Revaluations					
Impairments					
Balance at 31 March 201X					
Additions					
Disposals					
Repayments and redemptions					
Interest capitalised					
Revaluations					
Impairments					
Balance at 31 March 201Y					

Where applicable, the accounts should show here an analysis of investments and loans between those held by the core department, those held by agencies and those held by NDPBs.

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

13. Inventories

Where material, departments should provide a note analysing inventories by significant categories.

		201X-1Y			201W-1X	
		£000			£000	
Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group	
<i>[List separately]</i>						
<hr/>						
<hr/>						

14. Cash and cash equivalents

		201X-1Y			201W-1X	
		£000			£000	
Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group	
Balance at 1 April						
Net change in cash and cash equivalent balances						
<hr/>						
Balance at 31 March						
<hr/>						

The following balances at 31 March were held at:

Government Banking Service

Commercial banks and cash in hand

Short term investments

Balance at 31 March

<hr/>						
<hr/>						

15. Trade receivables, financial and other assets

	201X-1Y £000			201W-1X £000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Amounts falling due within one year:						
Trade receivables						
Deposits and advances						
Other receivables						
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						
Amounts falling due after more than one year:						
Trade receivables						
Deposits and advances						
Other receivables						
Prepayments and accrued income						

Other receivables should be analysed and any significant items disclosed separately

See Consolidated Fund example 2 and 4

15.1. Intra-Government Balances

	Amounts falling due within one year		Amounts falling due after more than one year	
	£000		£000	
	201X-1Y	201W-1X	201X-1Y	201W-1X
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 receivable at 31 March				

16. Trade payables and other current liabilities

	201X-1Y			201W-1X		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
	£000			£000		
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 contracts and other service concession arrangements						
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						
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 contracts and other service concession arrangements						
NLF loans						

16.1 Intra-Government Balances

	Amounts falling due within one year		Amounts falling due after more than one year	
	£000		£000	
	201X-1Y	201W-1X	201X-1Y	201W-1X
Balances with other central government bodies				
Balances with local authorities				
Balances with NHS bodies				
Balances with public corporations and trading funds				
<i>Subtotal:</i> Intra-government balances				
Balances with bodies external to government				
Total payable at 31 March				

17. Provisions for liabilities and charges

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Balance at 1 April						
Provided in the year						
Provisions not required written back						
Provisions utilised in the year						
Borrowing costs (unwinding of discounts)						
Balance at 31 March						

17.1 Analysis of expected timing of discounted flows

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Balance at 31 March						

	Provision A	Provision B	Provision C	Provision D	Other	Total
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Balance at 31 March						

Departments should include brief details of material provisions and an indication of the contents of the 'Other' column where used.

18. Contingent liabilities

The Department has the following quantifiable contingent liabilities: [insert list with explanatory narrative]

The Department has entered into the following unquantifiable contingent liabilities. [Insert list of unquantifiable contingent liabilities. Departments should give an explanation as to why the liabilities are unquantifiable and, should any of them relate to an agency or other designated body, that fact should be noted.]

In addition to contingent liabilities reported within the meaning of IAS 37, the department also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. [Insert list with explanatory narrative]

Guarantees, indemnities and letters of comfort should normally be issued by departments rather than agencies or other designated bodies. Where, exceptionally, an agency or other designated body has given a guarantee, indemnity or letter of comfort and it is significant in relation to the department, details should be noted here.

Where the department has material quantifiable guarantees, indemnities and letters of comfort these should be disclosed, including an explanation of movements where necessary.

	1 April 201X	Increase in year	Liabilities crystallised in year	Obligation expired in year	31 March 201Y	Amount reported to Parliament by departmental Minute
	£000	£000	£000	£000	£000	£000
Guarantees (listed)						
Indemnities (listed)						
Letter of comfort (listed)						

19. Losses and special payments

19.1 Losses Statement

Departments should include a note on losses if the total value exceeds £300,000. Individual losses of more than £300,000 should be noted separately.

	201X-1Y			201W-1X		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Total number of losses						
Total value of losses (£000)						
Details of losses over £300,000						
Cash losses						
[List cases]						
Claims abandoned						
[List cases]						
Administrative write-offs						
[List cases]						
Fruitless payments						
[List cases]						
Store Losses						
[List cases]						

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

Departments should provide details of individual cases over £300,000 including the name of the entity where the loss arose. Where the headings for different types of losses are not appropriate they do not need to be disclosed.

19.2 Special Payments

Departments should include a note on special payments if the total value exceeds £300,000. Individual payments of more than £300,000 should be noted separately.

	201X-1Y			201W-1X		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Total number of special payments						
Total value of special payments (£000)						
Details of special payments over £300,000						
[List cases]						

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

Departments should provide details of individual cases over £300,000 including the name of the entity where the special payment arose.

19.3 Other payments

If departments have made any other significant payments, including making gifts, these should be disclosed.

20. Related-party transactions

The Department is the parent of its agencies and other designated bodies [named if appropriate or insert a cross reference to note 22] and sponsor of its trading funds and public corporations [named if appropriate or insert a cross reference to note 22]. These bodies are regarded as related parties with which the Department has had [insert description, for example a small number of transactions or various material transactions] during the year:

In addition, the Department has had [insert description, for example a small number of transactions or 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.

If there have been material transactions with other related parties, these should be disclosed.

21. Third-party assets

Where the Department has third party assets as defined in the Government 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 acts that gives rise to these assets. The note should also refer to where any additional information might be found about the activities giving rise to the third party assets. The note should then go on to say:

These are not departmental assets and are not included in the Statement of Financial Position. The assets held at the reporting period date to which it was practical to ascribe monetary values comprised [insert as relevant, for example: monetary assets, such as bank balances and monies on deposit, and listed securities]. They are set out in the table below.

	201X-1Y			201W-1X		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Monetary assets such as bank balances and monies on deposit						
Listed securities						
Total						

Other significant assets held at the reporting period date to which it was not practical to ascribe monetary values comprised [insert details of any investments in unlisted non monetary financial assets and of physical assets].

22. Entities within the departmental boundary

The entities within the boundary during 201X-1Y comprise supply financed agencies and those entities listed in the Designation and Amendment Orders presented to Parliament. They are:

[Insert list of entities analysed between:

- Supply financed agencies
- Non-departmental public bodies (executive and non-executive being listed under subheadings)
- Others]

This 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.

23. Events after the reporting period date

Departments should insert here, if relevant, a note that reports the non-adjusting events after the reporting period date that are of such importance that non-disclosure would affect the ability of users to make proper evaluations and decisions.

Departments should disclose the date when the financial statements were authorised for issue and who gave the authorisation.