Department for International Development

UK aid from the British people

Department for International Development

Annual Report and Accounts 2015–16

HC 329

Department for International Development
Annual Report and Accounts 2015–16

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Contents

SECTION 1

Performance report

Overview

Results headlines

By 2015–16, DFID had achieved the following results towards its commitments for 2011–15. Further information on results is set out on pages 15–19.

- **Wealth creation** – supported 69.5 million people, including 36.4 million women, to gain access to financial services to help them work their way out of poverty *(Exceeding DFID's commitment of 50 million)*
- **Poverty, vulnerability, nutrition and hunger** – reached 30 million children under 5 and pregnant women through DFID's nutrition-relevant programmes, of whom 12.1 million were women or girls *(Exceeding DFID's commitment of 20 million)*
- **Education** – supported 11.3 million children in primary and lower secondary education, of whom 5.3 million were girls *(Exceeding DFID's commitment of 11 million)*
- **Health** – supported 5.6 million births with skilled birth attendants *(Exceeding DFID's commitment of 2 million)*
- **Water, sanitation and hygiene** – supported 64.5 million people, of whom 22.6 million were women, to access clean water, better sanitation or improved hygiene conditions through DFID's WASH programmes *(Exceeding DFID's commitment of 60 million)*
- **Governance and security** – supported freer and fairer elections in 13 countries in which 162.1 million people voted *(Meeting DFID's commitment of 13 countries)*
- **Humanitarian assistance** – reached over 13.4 million people with emergency food assistance, including 5.6 million women and girls
- **Climate change** – supported 17.7 million people to cope with the effects of climate change

Shown below are some of the latest available results delivered through the multilateral organisations that DFID supports.

- Gavi, the Vaccine Alliance, immunised 56 million children in 2014
- Global Partnership for Education (GPE) trained 98,000 teachers between July 2014 and June 2015
- UNICEF helped 10.4 million children in humanitarian situations to access basic education in 2014
- The Asian Development Bank (ADB) provided 166,000 households with a new water supply in 2015
- The World Bank's International Development Association (IDA) provided 339 million people with essential health, nutrition and population services between 2013 and 2015

Further information on DFID's work with multilaterals is included on pages 37–38.

Foreword by the Secretary of State

UK investment in overseas development is creating a world that is healthier, more stable and increasingly prosperous. This is something British people can be proud of and is firmly in Britain's national interest.

Over the last year, the UK helped deliver game-changing global agreements for ending poverty, tackling climate change and improving the international response to humanitarian emergencies and global displacement. Our commitment to spending 0.7% of our income on international development, alongside our commitment to spend 2% of our income on defence and our world-class diplomatic services, means we are shaping the world around us.

The world is changing, and our aid needs to change with it. That is why the Government published a new UK Aid Strategy in November last year. This sets out that we are refocusing the aid budget to ensure that it is tackling the great global challenges of our age – poverty and disease, mass migration insecurity, conflict and climate change.

We continue to deliver against our commitments, exceeding most of them (see page 5 and sections 1.1 and 1.2).

Achieving results and value for taxpayers' money will continue to be at the forefront of everything we do. Over the last five years DFID saved £535 million thanks to more effective procurement. We continue to be recognised for our commercial best practices; for the third year running DFID has won Chartered Institute of Procurement and Supply awards, beating public and private sector competition.

Girls and women continue to be one of our key priorities and at the heart of everything DFID does. We are working to give girls and women everywhere voice, choice and control over their lives and futures. In the last year, we have helped more girls go to school, more women to vote and tackled violence against women and girls. There is a growing recognition that no country can successfully develop when half its population is excluded. This year, the UN launched their first ever High Level Panel on Women's Economic Empowerment. I am proud to be a founding member and will work to ensure it delivers real change for the poorest women. Women's economic empowerment is not just about financial independence and basic human rights; it is also a major lever we can use to boost the global economy.

The last 15 years have shown us that investing in economic development and jobs is the only way we can defeat poverty for good. The World Bank predicts 600 million new jobs are needed over the next decade to keep up with young people entering the job market. That is why I have doubled the UK's investment in jobs and growth to £1.8 billion in 2015–16. We are helping to create jobs and livelihoods, particularly for young people, in Africa, the Middle East and Asia, to tackle the root causes of poverty and migration, as well as building future markets for UK trade.

At a time of unprecedented humanitarian suffering, the UK continues be first on the ground in response to natural disasters and conflict. We are also leading the world in finding better solutions to protracted crises and displacement. In February this year, the UK co-hosted the Supporting Syria and the Region Conference in London. The Conference secured pledges of more than $12 billion, the largest amount raised in one day for a humanitarian crisis. We also agreed historic deals with Turkey, Jordan and Lebanon to provide jobs, livelihoods and education for millions of refugees stuck in a permanent emergency situation. At the World Humanitarian Summit in May, the world agreed to bring this new approach to other protracted crises.

The UK played a leading role in delivering the new Global Goals on sustainable development which were agreed by all UN member states in September last year. At the heart of these goals is a critical commitment to leave no one behind and eradicate extreme poverty by 2030. Over the last five years, DFID has made enormous progress in delivering results, focussing our aid on the countries which most need it, and transitioning from traditional aid relationships in countries which have the resources to finance their own exit from poverty. We have closed DFID's country programme in Vietnam and have ended our traditional aid programmes in India and South Africa, moving to new forms of development partnership, based on mutual interest and engaging with the work of other parts of the UK Government. We have a real opportunity, over the next 15 years, to lift the remaining 896 million people out of extreme poverty.

However, recent events like the Ebola outbreak in West Africa and the Syria refugee crisis bring home what is at stake when countries do not have the resilient and inclusive systems needed to withstand a crisis. Global insecurity is rising and the risk of conflict in previously stable parts of the world is increasing. While some countries will continue down the path of development, fragile states are at risk of being left behind.

That is why we will invest at least 50% of our budget in fragile states and regions in every year of the current Parliament.

Britain can be proud to be a country that meets its responsibilities to the world's poorest people and in doing so best serves and protects its own security and interests. Ultimately, UK aid is helping to build a better, more prosperous, more secure planet for us all.

Rt Hon Justine Greening
Secretary of State for International Development
June 2016

Lead Non-Executive Director's Introduction to the Annual Report

DFID's Departmental Board has seen changes in 2015–16, with three new ministers and a new Director General. The non-executive board members, unchanged over the past year, are: Richard Keys, who also chairs the Audit and Risk Assurance Committee and sits on the Investment Committee; Tim Robinson; and myself. Eric Salama has now stepped down, having made a tremendous contribution to the Board and the Audit and Risk Assurance Committee over the past year. I look forward to welcoming a new non-executive director to the Board on their appointment.

The Government's commitment to spend 0.7% of gross national income (GNI) on international development is now enshrined in legislation. Provisional data shows that the target was met in 2015, maintaining the UK's position as a world leader in international development[1]. 2015–16 has also been a year of significant reflection and planning for DFID. In response to the publication of the UK Aid Strategy and the Strategic Defence and Security Review in November 2015, DFID published a new Single Departmental Plan setting out strategic objectives for the period of the Spending Review. The Department undertook a number of specific reviews to ensure DFID is ready to deliver the UK Aid Strategy effectively with bilateral, multilateral, civil society and research partners alongside other government departments.

The Department's efforts to ensure value for money for the UK taxpayer, and improvements in the lives of the poorest and most vulnerable people in the world, continue to yield results, as evidenced by an increase in the quality of the programme portfolio. Programmes are subject to rigorous checks and analysis when designed, delivered and closed. DFID's programme management operating framework, the Smart Rules, continue to be reviewed and strengthened in response to internal and external feedback. Over 500 staff (18% of the total workforce) received between one and three days of dedicated programme management training in 2015–16, with particular emphasis on active risk management and programme leadership skills. The Department launched a new programme management information system, which means key information and documents are more accessible to decision makers. The 2015 Programme Delivery Survey results indicated that over three-quarters of DFID staff thought their project management skills had improved. Our efforts to improve our commercial capability are progressing well, with DFID receiving four Chartered Institute of Purchasing and Supply awards in the last three years, including for our rapid response efforts to the Ebola epidemic.

The Board met five times during the year, covering a wide range of strategic, operational and financial issues, including climate and environment policy, diversity and inclusion, the global goals and sustainable development. Tim Robinson chairs DFID's Digital Advisory Panel, driving a step-change in the Department's approach to digital, and supporting the development and execution of DFID's ambitious new digital strategy for 'doing development in a digital world'. The Board has followed this work with interest and also took updates from the complete set of sub-committees and regular operational updates from the Permanent Secretary.

A number of improvements to Board activity were made following a review of Board effectiveness in early 2015, including more regular sub-committee updates to the Board and deep dives into priority areas of the business. Management information provided to the Board continued to improve during the year, helping non-executive board members to contribute to the work of the Audit and Risk Assurance and Investment Committees, in particular.

Vivienne C

Vivienne Cox
Lead Non-Executive Director for the Department for International Development
June 2016

1 Based on provisional statistics on official development assistance (ODA) available at the time of publication. Final statistics on 2015 ODA will be published in October 2016.

DFID's purpose, performance and activities in 2015–16

DFID leads the UK's work to end extreme poverty, deliver the Global Goals for Sustainable Development (the Global Goals), and tackle global challenges in line with the first ever government-wide UK Aid Strategy[2], published in November 2015.

Ending extreme poverty means tackling the great global challenges – from the root causes of mass migration and disease, to insecurity, conflict and global climate change. These issues hit the poor hardest and directly undermine Britain's national interest. **The government has made clear its commitment to meet its promises to the world's poor and put international development at the heart of national security and foreign policy,** using the UK's international influence to help make the world a safer place for all its people. The government is committed to the Global Goal of achieving zero extreme poverty by 2030.

The Global Goals set the context for our work. Creating a more secure, stable and prosperous world, where extreme poverty no longer exists, is the right thing to do and strongly in the UK's national interest.

DFID works with other UK government departments, bilateral and multilateral development partners, civil society and business to help countries lift themselves out of extreme poverty and end the need for aid, by building peaceful and stable societies, creating jobs, fighting corruption, unlocking the potential of girls and women, tackling climate change and helping to save lives when humanitarian emergencies occur. This report provides an overview of DFID's work. Other Official Development Assistance (ODA) spending departments and funds will set out details in their own annual report and accounts as appropriate.

DFID's Single Departmental Plan[3] for 2015–20 was published on 19 February 2016 and sets out how our activities and spending contribute to the strategic objectives of the UK Aid Strategy:

- **strengthening global peace, security and governance:** The government will invest more to tackle the causes of instability, insecurity and conflict, and to tackle crime and corruption. This is fundamental to poverty reduction overseas, and will also strengthen the UK's national security. At least 50% of DFID's budget will be spent in fragile states and regions in every year of the current Parliament
- **strengthening resilience and response to crises:** DFID has scaled up its response to the ongoing crises in Syria and other countries in the Middle East, helping galvanise international support. We continue to lead internationally on humanitarian response in emergencies. DFID will also continue to play a key role in the UK government's efforts to prevent climate change and assist the poorest in adapting to it
- **promoting global prosperity:** DFID has substantially increased support for inclusive economic development over the last two years, and will maintain that commitment as part of the government's drive to promote global prosperity
- **tackling extreme poverty and helping the world's most vulnerable:** DFID will continue to invest in programmes that support the world's poorest people and provide access to basic needs, including health, education and clean water. We will prioritise the rights of girls and women, recognising that no country can develop if 50% of its population is locked out

2 www.gov.uk/government/publications/uk-aid-tackling-global-challenges-in-the-national-interest
3 www.gov.uk/government/publications/dfid-single-departmental-plan-2015-to-2020

How we deliver

DFID supports countries to achieve a timely self-financed and secure exit from poverty, working in a wide range of sectors consistent with our strategic objectives and the UK Aid Strategy.

DFID's SDP includes a mix of input and output measures which we will use to track progress (see pages 18–19), reflecting the fact that programme spend often contributes to more than one strategic priority (for example, improving health outcomes means more people can contribute to economic growth through productive jobs) and that the strategic objectives themselves are mutually supportive and cross-cutting.

Key priorities include:

- **targeting the world's poorest and most vulnerable** by spending at least 50% of our budget in fragile states and regions in every year of the current Parliament
- **meeting DFID's commitment to spend £3.6 billion on climate adaptation and mitigation** over the five years until 2020–21, as part of the government's £5.8 billion International Climate Fund
- **developing and expanding our portfolio of Development Capital investments**, to harness the private sector in delivering inclusive economic growth and creating jobs, especially for women
- **scaling up funding for Syria and the region** to respond to the refugee crisis in the Middle East, providing education, jobs and basic services for displaced people
- **establishing a £500 million crisis reserve** to enable rapid and effective response to emergencies
- **increasing spending on tackling corruption** and promoting accountable and effective governance (the 'golden thread' of development), including through our support to improving tax systems in poor countries
- **continuing to invest in health, education and other basic needs**, including tackling malaria and neglected tropical diseases
- **increasing the UK public's engagement in the development programme**, by meeting commitments to double Aid Match and triple the size of the International Citizen Service
- **ensuring that all of DFID's financial aid to partner governments is earmarked**, helping us move towards an end to traditional general budget support
- **evolving our development relationship with countries that are increasingly able to fund their own development**; for example, all traditional aid programmes to India ended in December 2015

Reviewing our business

To build the most effective response to deliver our strategic objectives, **we have undertaken a number of reviews across our portfolio**. These include:

- a **Bilateral Aid Review (BAR)**, to assess the shape of DFID's overall portfolio, geographical footprint and the mix of delivery channels;
- a **Multilateral Aid Review (MAR)**, assessing organisational effectiveness of multilateral agencies, and their strategic fit with UK priorities;
- a **Civil Society Partnership Review** to define DFID's objectives, approach and instruments for partnership with civil society; and
- a **review of the research portfolio** to identify our research priorities and map critical problems that research could help solve.

Further information on our work with these partners is included in section 1.5.

We also played a full role in cross-government reviews, including the Spending Review, and the Strategic Defence and Security Review, which, along with the UK Aid Strategy, place development at the heart of the UK's defence and foreign policy.

DFID's results

In 2015, the UK met the international commitment to spend 0.7% of gross national income on Official Development Assistance[4]. This funding delivered vital assistance and made a real difference to millions of poor people's lives.

Results confirm that we exceeded almost all commitments we set out for 2011–15, helping to improve the lives of millions of poor people. See page 5 and section 1.1 for a full list of results.

DFID's role in a critical year for development

2015–16 was a critical year for international development, with global commitments to end extreme poverty, tackle climate change, promote global trade and address issues including conflict, disease and migration. DFID played a leading role in all these areas, for example:

- the Secretary of State for International Development led the UK delegation at the third UN Financing for Development conference, Addis Ababa in July 2015, which resulted in the adoption of the **Addis Ababa Action Agenda**, an important milestone on the journey to agreeing the Global Goals
- **DFID helped shape the development and adoption of the new Global Goals** at the UN General Assembly in September 2015, ensuring that a strong focus on tackling gender inequality, Leave No One Behind, and good governance, peace and security will be at the heart of the new agenda
- in September 2015, DFID hosted a Youth Summit where young people from the UK and overseas discussed how to help shape the future of our world, underlining our commitment **to put young people at the heart of development**
- in November 2015, the Secretary of State became the **first ever International Development Minister to chair the UN Security Council**, underlining that improving stability and equality, and creating growth and jobs in developing countries are vital to tackle the root causes of migration and terrorism, and improve global security
- in December 2015, **DFID pressed hard for an ambitious outcome at the Conference of Parties (COP21)** in Paris which set out a clear long-term goal of net zero emissions
- **DFID supported low income countries to participate in the World Trade Organization's 10th Ministerial Conference** (MC10) in December 2015, helping them to influence global discussions that will have a profound impact on economic growth
- **the UN Secretary General appointed the Secretary of State a founding member of the High Level Panel on Women's Economic Empowerment**, launched at the World Economic Forum in January 2016
- throughout the year, the UK continued to be a world leader in support to humanitarian crises, including:
  - in February 2016, **the Prime Minister co-hosted the Supporting Syria and the Region Conference** in London, which secured pledges of more than $12 billion, the largest amount raised in one day for a humanitarian crisis. At the conference, the Prime Minister announced that the UK would more than double its own pledge to the Syria crisis from £1.12 billion to over £2.3 billion
  - **DFID led the international response to the Ebola crisis in Sierra Leone**, working closely with UK government departments, international and NGO partners, and has helped dramatically reduce the impact of the disease
  - **DFID provided over 220,000 people impacted by the Nepal earthquake with emergency shelter** such as tarpaulin sheets, and over 60,000 people with more substantive temporary shelter which will tide people over as they rebuild their homes
  - **DFID provided over £150 million in urgent aid to respond to the El Niño weather event in sub-Saharan Africa. Over 4 million people have already been assisted by DFID programming**

4 Based on provisional statistics on official development assistance (ODA) available at the time of publication. Final statistics on 2015 ODA will be published in October 2016.

Financial summary

DFID's total expenditure was £9,886 million. As in previous years, the majority of this was spent on programme expenditure. Of total programme expenditure, 62% was spent on bilateral programmes and 38% on multilateral. £242 million (2014–15 £248 million) was spent on operating costs, holding down the proportion of total operating costs to total budget at 2.4%, in spite of a growing proportion of work in higher risk environments, requiring monitoring and evaluation.

DFID continues to drive value for money in everything we do, ensuring we utilise our budget in the most effective and efficient way through good financial management, and by continually improving our commercial and programme management.

The UK Aid Strategy makes it clear that delivering our development goals, including meeting the government's commitment to spend 0.7% of gross national income on development, requires a whole of government approach. DFID works with other Official Development Assistance (ODA) spending departments to ensure that UK ODA complies with the Organisation for Economic Co-operation and Development (OECD) ODA rules. We continue to share our experience and best practice in programme delivery with ODA spending departments and funds. It is their responsibility to ensure that all their ODA offers value for money for the UK taxpayer and that it is compliant with OECD rules.

Further information on DFID's expenditure is set out in sections 1.6, 2 and 3 of this report.

DFID's structure and people

In 2015, the average number of staff employed by DFID was 2,852 (2,991 in 2014), including 1,484 in the UK and 1,369 overseas. We work directly in countries across Africa, Asia and the Middle East, many of which are fragile or at risk from fragile neighbours (for example, Jordan). We also have regional programmes in Africa, Asia and the Caribbean, and development relationships with aid dependent Overseas Territories[5]. Additionally, we deliver to a broader set of countries through a range of partners including multilateral institutions, civil society organisations and the private sector.

DFID has two non-departmental public bodies (NDPBs):

- the Commonwealth Scholarship Commission (CSC), which manages the UK contribution to the Commonwealth Scholarship and Fellowship Programme; and
- the Independent Commission for Aid Impact (ICAI), which provides independent scrutiny of UK aid

More information on DFID's staffing, governance structure and NDPBs can be found in section 2 of this report.

DFID's overall staffing numbers have remained relatively stable throughout the year, with a continued focus on expanding professional knowledge and commercial capability to manage the increasing size of DFID's programme. DFID's Staff Appointed in Country numbers reduced during the year as the government's One HMG Overseas programme consolidated activity in country offices.

In 2015–16, DFID reviewed our workforce to better align skills and resources to meet DFID programme priorities, as well as ensure we can continue to respond quickly and effectively to crisis and emergency situations.

DFID's employee engagement response to the 2015 Civil Service People Survey was the sixth highest across 98 departments that participated, and showed that DFID staff are among the most motivated and engaged across the Civil Service. DFID's Leadership Group is actively engaging staff and looking at practical interventions in areas requiring further enhancement.

5 The UK government is committed under the United Nations charter 'to promote to the utmost…the well-being of the inhabitants of these territories'.

DFID's legislative framework

DFID operates in accordance with the International Development Act 2002, which provides the main legal basis for UK development assistance. The International Development (Reporting and Transparency) Act 2006 requires DFID to report annually to Parliament on development policies and programmes, the provision of development assistance and the way it is used. This report discharges DFID's responsibilities under the International Development (Reporting and Transparency) Act for 2015–16.

The International Development (Official Development Assistance Target) Act 2015 enshrined our commitment to spend 0.7% of gross national income on Official Development Assistance (ODA). Section 5 of the Act requires the Secretary of State to make arrangements for the independent evaluation of the extent to which ODA provided by the UK represents value for money in relation to the purposes for which it is provided, and to report on how she has complied with that duty. This information can be found on page 31–32.

In accordance with the International Development (Gender Equality) Act 2014, the Secretary of State must have regard to gender equality when providing development or humanitarian assistance. The Gender Act provisions have been incorporated into DFID's programme management rules and all DFID business cases and humanitarian submissions (which do not have an associated business case) are required to provide evidence of the due regard given to gender equality.

DFID's approach to risk

DFID works in challenging operating environments and has implemented a cohesive risk management framework to identify and mitigate those risks that may impact on our ability to deliver our objectives. We monitor strategic risks affecting delivery, safety and security, as well as external risks outside DFID's control.

In 2015–16, we monitored a number of key risks including: DFID's ability to deliver in conflict affected states, our humanitarian response capability due to the protracted crisis in Syria and increasing migration pressures, and achieving results from our policy and manifesto commitments on economic and human development, women and girls, and climate change.

Further details on DFID's approach to risk can be found in the Governance Statement within this report.

SECTION 1

Performance report

Performance Analysis

1.1 DFID Results Framework (2011–15)

The DFID Results Framework (DRF) covered the period 2011–15, reporting on the results commitments in the then government's 2011 publication 'UK aid: Changing lives, delivering results'[6]. Final progress reports against DRF Levels 1 (Millennium Development Goals (MDGs)) and 2 (DFID's Results), to the end of 2015, are included in this report.

DFID will monitor commitments for 2015–20 using the new Single Departmental Plan (SDP), in line with the agreed performance framework for all government departments. Progress, activities and achievements to date against the SDP strategic objectives are laid out in section 1.2 of this report.

Progress on key development outcomes to 2015 (MDGs)

Progress towards the MDGs cannot be attributed to DFID alone, but is the result of collective action of a diverse range of development partners. Progress is monitored annually through the collaborative efforts of agencies and organisations within the United Nations (UN) and the international statistical system. Data for all MDG indicators can be accessed on the UNSD website[7].

There have been dramatic improvements in progress towards the MDGs in many countries. However, this has been uneven and some countries are still struggling to meet the MDGs. Many of these are fragile and conflict-affected states where war, disease or natural disasters have set back development. DFID chooses to work in these countries, as they are the ones that need the most help and are the least able to finance their own development.

For example:

- in Sierra Leone, DFID is helping the country get back on track after Ebola by reopening schools and health facilities, and scaling up support on infrastructure
- in Yemen, DFID has responded to the current conflict by shifting the majority of its programme to meeting humanitarian needs providing emergency food, water and protection to the most vulnerable Yemenis
- in Nepal, DFID helped restore healthcare services that will benefit 5.6 million people living in earthquake-affected districts

An overview of global and country progress towards achievement of the MDGs can be found at Annex A.

DFID results 2011–15

Results confirm that DFID exceeded almost all the commitments we set out for 2011–15, helping to improve the lives of millions of poor people.

We know that good progress has also been made against the outstanding three commitments on newborn lives, family planning and malaria deaths. Due to the complex nature of development projects, there is often a delay between results being delivered and reliable information on how many people we helped becoming available. Some results delivered during 2014–15 have yet to be confirmed or become fully available, but we expect to know the final achievement against these commitments in 2017.

6 www.gov.uk/government/publications/uk-aid-changing-lives-delivering-results
7 http://mdgs.un.org/unsd/mdg/Default.aspx

Box 1 summarises the headline results DFID has achieved as a result of its programmes and projects, whether delivered through bilateral country programmes or through contributions to multilateral organisations.

These indicators reflect those outputs where it is possible to aggregate results across different countries and so do not capture all the results that DFID is delivering. Results that are vital to each country's development may not be covered here because they cannot be aggregated across countries.

Further analysis of DFID's results by sector and country, as well as technical information about how they are measured, can be found on the GOV.UK website.

Box 1: DFID Results Framework headline results (2011–15)

This box shows results achieved from baseline[8] until March 2015, except where otherwise stated.

By March 2015, DFID had achieved the following results towards its commitments for 2011–15[9].

Wealth creation

- Supported 69.5 million people, including 36.4 million women, to gain access to financial services to help them work their way out of poverty
(Exceeding DFID's commitment of 50 million)
- Helped 6.1 million people, including 3 million women, to improve their land and property rights
(Exceeding DFID's commitment of 6 million)

Poverty, vulnerability, nutrition and hunger

- Supported 8.9 million people, including 4.6 million women, with cash transfer programmes
(Exceeding DFID's commitment of 6 million)
- Reached 30 million children under 5 and pregnant women through DFID's nutrition-relevant programmes, of whom 12.1 million were women or girls
(Exceeding DFID's commitment of 20 million)
- Provided food security to 3.7 million people, including 1.9 million women
(Exceeding DFID's commitment of 3 million)

Education

- Supported 11.3 million children in primary and lower secondary education, of whom 5.3 million were girls *(Exceeding DFID's commitment of 11 million)*
- Supported 1.9 million children to complete primary school
- Through multilateral channels, DFID supported the training of 380,000 teachers
(Exceeding DFID's commitment of 190,000)

8 Baselines were set in March 2011 and may vary across country and indicator, reflecting the latest data available at the time. For more information on results, go to: www.gov.uk/government/publications/dfid-annual-report-and-accounts-2015-16-results.

9 Note: Where commitments were made for indicators, these are set out in brackets. For some indicators, the commitments have not yet been met as there are time lags associated with obtaining confirmation of results figures in many countries, and some results delivered during 2014–15 have yet to be confirmed and/or become fully available.

Health

- Helped save the lives of 103,000 women in pregnancy and childbirth
  (Exceeding DFID's commitment of 50,000 by the end of 2015)
- Helped save the lives of 187,000 newborn babies
  (On track to meet DFID's commitment of 250,000 by the end of 2015)
- Enabled 9.9 million additional women to use modern methods of family planning
  (On track to meet DFID's commitment of 10 million)
- Supported 5.6 million births with skilled birth attendants
  (Exceeding DFID's commitment of 2 million)
- We support efforts to reduce malaria mortality through support to multilateral organisations, our support to countries and our support for research. The World Health Organization estimates that malaria deaths were halved in six high burden countries with at least a 42% reduction in another five countries, representing substantial progress towards meeting the target of malaria deaths halved in 10 high burden countries. In addition, DFID has distributed 49.7 million long-lasting insecticide-treated bed nets
  (Contributing towards DFID's commitment to help halve the number of deaths from malaria in at least 10 high burden countries)
- Immunised 67.1 million additional children against preventable diseases through support to Gavi, the Vaccine Alliance
  (Exceeding DFID's commitment of 55 million)

Water, sanitation and hygiene (WASH)

- Supported 64.5 million people, of whom 22.6 million were women, to access clean water, better sanitation or improved hygiene conditions through DFID's WASH programmes
  (Exceeding DFID's commitment of 60 million)

Humanitarian assistance

- Reached over 13.4 million people with emergency food assistance, including 5.6 million women and girls

Governance and security

- Supported freer and fairer elections in 13 countries in which 162.1 million people voted
  (Meeting DFID's commitment of 13 countries)
- Helped 103.6 million people, including 39.7 million women, to have choice and control over their own development and to hold decision makers to account
  (Exceeding DFID's commitment of 40 million)
- Improved access to security and justice services for 10.8 million women and girls
  (Exceeding DFID's commitment of 10 million)

Climate change

- Supported 17.7 million people to cope with the effects of climate change
- Improved access to clean energy for 5.2 million people
- Prevented the deforestation or degradation, or supported afforestation of approximately 10,000 hectares

1.2 DFID Single Departmental Plan (2015–20)

DFID's Single Departmental Plan (SDP), as published in February 2016, sets out DFID's strategic objectives for the five years to 2020. These are structured around the four UK Aid Strategy objectives, with headline indicators for how we will monitor delivery.

DFID's strategic objectives are interdependent, and reflect DFID's ongoing commitment to economic development, girls and women, and responding to humanitarian crises; as well as our ambition to lead the way internationally on engaging young people.

Box 2 shows the results achieved in the period April 2015 to March 2016, except where otherwise stated[10]. There are time lags between results being delivered and obtaining confirmation of results figures. Some results delivered in 2015–16 have yet to be confirmed and/or become fully available. We will include these results when we next report progress against our commitments.

2015–16 activities and achievements under the four strategic objectives are covered in pages 20–30.

10 Note: There is some overlap in DRF and SDP numbers for women using modern methods of family planning. This is because the SDP commitment is for the period 2012–20, so includes some results for previous years. For more information on methodologies and results, go to: www.gov.uk/government/publications/dfid-annual-report-and-accounts-2015-16-results.

Box 2: 2015–16 progress against SDP indicators

SO1 – Strengthening global peace, security and governance

- The Strategic Defence and Security Review committed at least 50% of the DFID budget to be spent in fragile states and regions in each year of the current Parliament
- Supported 11 countries to manage their public finances (including natural resources and extractives) more transparently
- Invested £32.6 million on improving tax systems in developing countries (up from £22.6 million last year) (*On track to meet DFID's commitment as a founder of the Addis Tax Initiative to double spend by 2020*)[11]

SO2 – Strengthening resilience and response to crises

- Reached 5.1 million people, including 1.6 million women and girls, with humanitarian assistance
- Spent £827 million on climate-smart development and activities that build resilience to climate change, up from £677 million last year (*On track to meet DFID's commitment to increase spending by 50% over the next five years*)

SO3 – Promoting global prosperity

- DFID invested £505 million in Development Capital (DevCap) to create more and better inclusive jobs that benefit people across society, including women
- CDC achieved a development impact portfolio score of 3.15 (out of a maximum of 4), which demonstrates that CDC investments are allowing companies to grow and create more, better and inclusive jobs and incomes in countries where the capital for growth is otherwise in short supply[12]

SO4 – Tackling extreme poverty and helping the world's most vulnerable

- In 2015, it is estimated that DFID support immunised approximately 20 million children, saving 250,000 lives *(On track to meet DFID's commitment of immunising 76 million and saving 1.4 million lives)*
- Reached 13.3 million children under 5, women of childbearing age and adolescent girls through our nutrition-relevant programmes (*On track to meet DFID's commitment of 50 million*)
- Enabled 5.9 million women from 2012 to 2015, and 1 million women in 2015–16, to use modern methods of family planning. This gives a total of 6.9 million for the period 2012–16 (*On track to meet DFID's commitment of 24 million between 2012 and 2020*)
- Supported 3.1 million children to gain a decent education (*On track to meet DFID's commitment of 11 million*)
- Supported 11.3 million people to access clean water and/or better sanitation (*On track to meet DFID's commitment of 60 million*)

Value for money

- Met the international commitment to spend 0.7% of gross national income on Official Development Assistance (ODA) in 2015[13] (*On track to meet the UK's commitment of 0.7% of GNI*)
- Increased the Portfolio Quality Index from 99 to 103, indicating that on average DFID's outputs met or exceeded expectations

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11 Where commitments were made for indicators, these are set out in brackets.

12 DFID holds 100% of the issued share capital of the CDC Group plc, an investment company which invests in private sector businesses throughout Africa and South Asia to create jobs and make a lasting difference to people's lives in some of the world's poorest places. CDC's development impact grid incentivises CDC to make investments in low income countries where private sector capital is scarce and in business sectors which create the most jobs in an economy. Individual investments are scored from 1 to 4 depending on where they fall on the grid. The reported score represents a weighted average (by size of investment) for the portfolio. Further details on the grid can be found on the CDC website at www.cdcgroup.com/How-we-do-it/Investment_strategy/Investment-selection

13 Based on provisional statistics on official development assistance (ODA) available at the time of publication. Final statistics on 2015 ODA will be published in October 2016.

SO1: Strengthening global peace, security and governance

Peace, security and good governance are the building blocks of stable, successful societies. Over the last 15 years, we have seen extraordinary reductions in the number of people living in extreme poverty, but it is often the people who live in fragile and unstable places who remain in poverty.

DFID works with developing country partners to promote the golden thread of conditions that drive development and good governance, including: strengthening the rule of law; tackling corruption and crime; and helping build open, accountable institutions.

SDP indicators: results achieved from April 2015 to March 2016

- The Strategic Defence and Security Review committed at least 50% of the DFID budget to be spent in fragile states and regions in each year of the current Parliament
- Supported 11 countries to manage their public finances (including natural resources and extractives) more transparently
- Invested £32.6 million on improving tax systems in developing countries (up from £22.6 million last year)

Activities and achievements

Promoting peace, justice and inclusive institutions internationally

DFID played a pivotal role in securing international agreement to Global Goal 16: Peace, Justice and Strong Institutions, as part of the new Global Goals framework. Goal 16 ensures that the global community will maintain action and focus on inclusive political institutions, anti-corruption and bribery, the rule of law, tax capacity and transparency. In November 2015, the Secretary of State underlined the importance of these principles and the role of development in building peace, security and inclusive institutions when chairing meetings of the UN Security Council (the first international development minister to do so).

DFID worked with the OECD Development Assistance Committee (DAC), to **ensure OECD aid rules fully reflect the importance of peace, stability and effective institutions for reducing global poverty**. In February 2016, the OECD DAC revised the ODA directives on peace and security to better recognise the detrimental impact that conflict, fragility and insecurity have on efforts to tackle poverty, meaning the international community is better equipped to meet Global Goal 16.

The 2015 Strategic Defence and Security Review (SDSR) set out how our national security and global poverty reduction are fundamentally linked. During the next four years, DFID will work alongside other government departments to implement the SDSR. We will invest more to tackle the causes of instability, insecurity and conflict, and to address crime and corruption. **At least 50% of DFID's budget will be spent in fragile states and regions in every year of the current Parliament.**

Throughout 2015–16, **UK aid continued to reach hundreds of thousands of men, women and children who have fled violence in Syria**. DFID has continued to play a key role in opening up humanitarian access through the International Syria Support Group (ISSG) and by securing the renewal of UK co-sponsored UN Security Council Resolutions that enable aid to be delivered without the consent of the regime.

DFID continues to **work with partners across government for peace, stability and an inclusive settlement in Syria**. We work through the cross-government Conflict, Stability and Security Fund (CSSF) to strengthen the moderate opposition's ability to provide governance and services in support of stabilisation efforts. This includes £7.4 million to finance basic services such as water, health, electricity and education.

DFID is **tackling sexual violence in conflict**. In Syria, DFID supported and funded NGOs and UN agencies to assist those affected by sexual and gender based violence, including care for rape survivors, counselling and reproductive healthcare. DFID is tackling the root causes of sexual violence, through empowering women and girls. For example, in the Democratic Republic of the Congo we are addressing adolescent girls' lack of economic opportunities, as part of efforts to prevent their sexual exploitation.

Peace, open societies and open economies

DFID promotes the golden thread of democracy, the rule of law, property rights and open, accountable institutions, by supporting peace, open societies and open economies. Our work addresses issues such as preventing conflict, fighting corruption, improving the enabling environment, reducing trade barriers, and giving women more voice in political processes.

DFID is working to deliver international aspects of the UK Anti-Corruption Plan and prepared an ambitious package of initiatives for the Prime Minister's Anti-Corruption Summit in May 2016, which focused on international action to deter corruption; ending impunity for those who commit corruption; and better support and empowerment for those who have suffered from it.

In June 2015, **DFID created a new international anti-corruption unit in the UK's National Crime Agency to recover funds stolen from developing countries and prosecute those responsible.** With up to £21 million committed up to 2020, the unit brings together existing DFID funded anti-corruption work with the Metropolitan Police and the City of London Police. This work is vital for helping developing countries get back lost assets and reinforcing the message that the UK has zero tolerance for overseas bribery and corruption.

We have helped the Commonwealth Secretariat strengthen its focus on promoting democratic values and development and to better account for the impact of its programming through strategic engagement with its governance mechanisms and targeted support for the development of an effective Results Based Management system. This process has also helped the Commonwealth Secretariat to improve its strategic focus on strong democracy, rule of law, promotion and protection of human rights, and respect for diversity.

DFID supports the **Open Government Partnership (OGP), a multilateral initiative that aims to secure concrete commitments from governments to promote transparency, empower citizens, fight corruption and harness technology to strengthen governance.** The OGP has grown to include 69 countries, and 2,000 participants attended the 2015 OGP Global Summit in Mexico City, including ministers from 41 governments and civil society representatives from 112 countries.

DFID supports partnerships between UK institutions and their counterparts in the developing world to share expertise and best practice. Expertise from the Institute of Chartered Accountants in England and Wales is helping build the accounting profession in Zambia, to enable Zambian firms to use local audit providers rather than relying on professionals from South Africa.

DFID continues to lead in ensuring that developing countries have full access to global automatic tax information exchange systems and can benefit from international efforts to tackle tax evasion and avoidance. DFID is helping Tanzania, Ethiopia, Pakistan, South Africa, Rwanda, Ghana, Sierra Leone, Malawi and Ukraine to create more effective tax systems by deploying HMRC staff to provide technical expertise.

At the 2015 UN Financing for Development Conference, **DFID committed to double its spend on improving tax systems in developing countries by 2020.** This will ensure that countries are increasingly able to use their own resources to reduce poverty and develop sustainably. DFID works extensively to help developing countries make the most of their oil, gas and mining resources.

SO2: Strengthening resilience and response to crises

DFID is a world leader both in responding to humanitarian crises and in building resilience against future crises. That includes: providing support for ongoing crises, including in Syria, Nepal and South Sudan; investing in building the capacity of the poorest people to cope with disasters; science and technology spend on global public health risks, such as antimicrobial resistance, and building strong systems to prevent further outbreaks of killer diseases like Ebola; and support for efforts to mitigate and adapt to climate change. The UK continues to lead international engagement to focus on and take new approaches to crises, such as the Syria Conference.

The ability to respond swiftly, flexibly and generously means that the UK can help people at the most difficult times in their lives, and lead by example in bringing the rest of the world with us.

Climate change will most affect the poorest people who are least able to cope. It undermines economic growth, exacerbates conflict and disproportionately affects women and girls. DFID has promoted climate-smart development which helps drive sustainable growth, create jobs and ensures good management of natural resources.

SDP indicators: results achieved from April 2015 to March 2016

- Reached 5.1 million people, including 1.6 million women and girls, with humanitarian assistance
- Invested £827 million on climate-smart development and activities that build resilience to climate change, up from £677 million last year

Activities and achievements

The UK has continued to be at the forefront of the response to humanitarian emergencies:

The crisis in Syria and the region

We have been supporting those affected by the Syrian conflict for five years now, having been there since day one. Our support has reached millions of people in Syria, Jordan, Lebanon, Turkey, Iraq and Egypt. **In February 2016, the Prime Minister co-hosted with the UN Secretary General the 'Supporting Syria and the Region' conference in London, which secured historic pledges of more than $12 billion,** the largest amount raised in one day for a humanitarian crisis. At the conference, the Prime Minister announced that the UK would more than double its own pledge to the Syria crisis from £1.12 billion to over £2.3 billion.

Groundbreaking commitments made at the conference will create an estimated 1.1 million jobs for refugees and host country citizens in the region by 2018, and ensure that, by the end of the 2016–17 school year, 1.7 million refugee children and vulnerable children in host communities will be in quality education. This is both the right thing to do and the smart thing as it tackles some of the root causes of migration to Europe.

Ebola crisis in Sierra Leone

The World Health Organization (WHO) declared the Ebola outbreak in Sierra Leone officially over in November 2015 and across the region in January 2016. **DFID led the international response to the crisis in Sierra Leone, working closely with UK government departments** and international and NGO partners. We are proud to have supported the Government of Sierra Leone and its people in bringing the crisis to an end. With UK support, the Government of Sierra Leone has well-tested systems in place now to contain any future outbreak.

Nepal earthquake

Following the devastating earthquakes suffered by Nepal in April and May 2015, the UK has played a leading role in addressing the humanitarian needs of the Nepali people and supporting the long-term recovery and reconstruction efforts of the country. In the immediate response, the UK's preparedness work in Nepal meant that within a few hours of the earthquake UK aid was reaching hard-hit communities. In the first few days alone, pre-positioned emergency shelter had reached around 10,000 families and immediate hygiene and sanitation facilities were provided for 25,000 people caught up in the earthquake affected regions. Additionally, the UK deployed highly trained experts in search and rescue and trauma medicine, and a DFID-funded humanitarian cargo area at Kathmandu airport meant that aid was unloaded more quickly, speeding up the delivery of urgently-needed supplies across Nepal. UN logistics experts estimate that UK preparedness investment saved at least three weeks for the response. DFID has continued to prioritise significant humanitarian support throughout the year.

El Niño

The 2015–16 El Niño effect was one of the worst weather events on record, affecting 60 million people worldwide. **The UK has been at the forefront of preventing and preparing for the effects of El Niño in the world's poorest places,** by pre-positioning medicine and food supplies so they can quickly be delivered to those in need, and helping people to earn a living so they can provide for their families. The UK commissioned scientific work, and regional weather updates were used to prepare contingency plans and target aid in the countries most at risk. As a result, many countries were able to act quickly, including Ethiopia and Kenya. Overall, DFID has allocated £154.7 million to provide urgent aid attributable to El Niño response in 2015 and will continue providing support in 2016.

South Sudan

The UK is the second largest bilateral humanitarian donor in South Sudan, contributing £242 million since the crisis began in December 2013, along with an additional £93 million to support South Sudanese refugees in the region. In December 2015, the UK approved a five-year (2015–20) humanitarian programme in South Sudan, combining life-saving assistance, resilience-building, and monitoring and evaluation. During its first year (2015–16) this programme has helped ensure that food security and mortality indicators in Greater Upper Nile and Unity had not tipped beyond crisis levels. At least 600,000 people received humanitarian assistance.

Central African Republic

DFID allocated £25 million this year in response to the protracted crisis in the Central African Republic that has left close to a million people displaced and half of the population food insecure. DFID aid provided approximately 800,000 Central Africans and Central African refugees with emergency healthcare, livelihood assistance, protection and food aid.

Refugees and migration

Responding to immediate humanitarian needs in Europe and the Balkans has been a crucial element of DFID's overall migration response. From September 2015 to March 2016, DFID committed £54.5 million to the response, which helped, for example, the United Nations Refugee Agency (UNHCR) to support approximately 250,000 migrants and refugees in Greece and 350,000 in the Balkans. DFID also committed to establish a new Refugee Children Fund for Europe of up to £10 million to support the needs of vulnerable refugee and migrant children in Europe. We also supported new international agreements to tackle the migration crisis, notably the EU-Africa Valletta Summit, UK chairing of the Khartoum Process, and the EU-Turkey Joint Action Plan and agreement on readmissions. As part of this, DFID is contributing €327 million to the initial €3 billion Turkey Refugee Facility.

Improving the UK and international community's ability to respond rapidly to crises

DFID has been working with other UK government departments, including the Ministry of Defence, Cabinet Office and Department of Health, to support a stronger and faster UK humanitarian response capability, including establishment of a new £500 million ODA Crisis Reserve, which is held on DFID's budget.

The UK is playing a lead role in international efforts to ensure that the world is better prepared to prevent, detect, and respond to future health threats. We are committed to ensuring that the international community learns lessons from Ebola, and have strengthened preparedness and crisis response capability, including: pushing for reforms to strengthen WHO's response to health emergencies; contributing £6.2 million to WHO's new Contingency Fund for Emergencies; and investing £17 million to fund WHO and a range of NGOs to support countries to strengthen disease preparedness and national emergency response.

In addition, the UK played a leading role in the World Humanitarian Summit in May 2016, helping to secure a new approach to protracted crises, including situations of long-term displacement of large numbers of people. As part of this, we have worked closely with partners like UNICEF to help develop a new approach to address education in emergencies, resulting in the Education Cannot Wait fund that was launched at the Summit. The fund aims to reach more than 13.6 million young people living in emergency situations with quality education over the next five years, and all crisis-affected young people by 2030.

Combating climate change

DFID has played a key role in the UK government's efforts to prevent climate change and assist the poorest in adapting to it

In December 2015, a historic global climate deal was struck at the Paris Climate Summit, setting out a clear long-term goal of net zero emissions. For the first time ever, 195 countries, including the world's largest emitters, committed to act together to combat climate change and be held equally accountable.

In September 2015, the Prime Minister announced that the UK will increase its climate finance by 50% between 2016–17 and 2020–21, providing at least £5.8 billion. DFID has invested in climate-smart development to help countries and communities build resilience to the effects of climate change. We have provided millions of those without electricity with access to clean energy, as well as supporting sustainable inclusive economic growth by creating tens of thousands of new jobs and helping women and young people access these. DFID has also played a leading role in shaping the international climate finance architecture, including operationalisation of the Green Climate Fund, the major new multilateral vehicle to scale up public and private financing in supporting low carbon climate-resilient growth in developing countries.

DFID is playing a key role in delivering the G7 target to expand access to climate risk insurance for up to 400 million additional poor people by 2020. At the Commonwealth Heads of Government Meeting (CHOGM) in November 2015, the Prime Minister made further commitments to develop new initiatives in climate risk finance.

The UK is also catalysing global action on forestry; many of the poorest people rely on forests for their livelihoods, while deforestation and wider land use change account for around 25% of global greenhouse gas emissions.

SO3: Promoting global prosperity

Global prosperity is vital for poverty reduction. No country can eradicate poverty or graduate from aid without economic growth. Our aid budget helps us to lay the building blocks for prosperity and opportunity – not only improving the lives of people across the world, but improving their countries' economic prospects – and building our own prosperity at home through bigger markets. Ensuring that people have sustainable jobs and livelihoods also helps tackle the root causes of migration and violent extremism.

DFID's work puts in place the enabling conditions for trade and market development and transformational investment across key sectors where there is growth potential (for example, commercial agriculture, manufacturing, energy and infrastructure). Promoting and developing foreign markets is beneficial both for our partner countries and for the UK. Increased open trade benefits both developing countries, giving them access to richer countries' markets, and the UK through increased exports and providing opportunities for British businesses to compete with these developing markets.

SDP indicators: results achieved from April 2015 to March 2016

- DFID invested £505 million in Development Capital (DevCap) to create more and better inclusive jobs that benefit people across society, including women
- CDC achieved a development impact portfolio score of 3.15 (out of a maximum of 4) which demonstrates that CDC investments are allowing companies to grow and create more, better and inclusive jobs and incomes in countries where the capital for growth is otherwise in short supply[14]

Activities and achievements

Boosting growth and jobs

We are continuing to invest in inclusive economic development, investing **around £1.8 billion per annum to boost economic growth and jobs – doubling our bilateral aid – making it easier for people to start up businesses and trade freely with each other,** and providing a sustainable base for domestic resource mobilisation (for example, countries being able to collect more of their own tax) to fund countries' development.

In 2015–16, we completed detailed country-level work on the constraints to inclusive growth in 27 countries, as well as regional and international-level analysis, and produced findings which have informed our planning and investment decisions. These include:

- Doing more to address the constraints that matter most for inclusive growth
- Stepping up our work on specific sectors where DFID could invest more to better match their importance
- Addressing more types of economic exclusion that affect a wide range of social groups
- Addressing data evidence gaps to make better-informed decisions

In July 2015, **DFID announced £735 million of new investment capital into CDC Group plc, the UK's development finance institution – the first capital injection the government has made into CDC in 20 years**. This will help CDC provide more businesses in Africa and South Asia with the finance they need to grow and create more productive jobs – 1.3 million net new jobs were created by CDC investments in Africa and South Asia during 2014 alone, with CDC investee companies paying over $2.3 billion in local taxes.

14 DFID holds 100% of the issued share capital of the CDC Group plc, an investment company which invests in private sector businesses throughout Africa and South Asia to create jobs and make a lasting difference to people's lives in some of the world's poorest places. CDC's development impact grid incentivises CDC to make investments in low income countries where private sector capital is scarce and in business sectors which create the most jobs in an economy. Individual investments are scored from 1 to 4 depending on where they fall on the grid. The reported score represents a weighted average (by size of investment) for the portfolio. Further details on the grid can be found on the CDC website at www.cdcgroup.com/How-we-do-it/Investment_strategy/Investment-selection

DFID is also working to help people in the UK give or lend money directly to individuals and entrepreneurs around the world. This will provide the UK public with greater transparency and ownership in relation to overseas aid, and expand access to finance for development projects and small growing businesses in developing countries.

Increasing productivity through improved infrastructure

Boosting jobs and growth is also central to the mandate of the Private Infrastructure Development Group (PIDG). Between 2002 and 2015, the 133 PIDG supported projects that had reached financial close are expected to create over 200,000 direct long-term jobs and generate $6.8 billion in fiscal benefit.

Through TradeMark East Africa (TMEA), **DFID's investment in the Port of Mombasa has significantly improved the port's operation and simplified trade procedures and border formalities that have helped reduce the average time to clear goods through the port from 11 to seven days.** DFID's investment has also resulted in improved clearance procedures and better coordination between countries, reducing the average time taken to move goods from Mombasa (Kenya) to Kampala (Uganda), from 21 to five days, while the cost of clearing goods destined for Uganda and Rwanda has dropped by 50% and 32% respectively.

Investment in customs management and modernisation in Kenya has improved connectivity and coordination between trade and investment agencies, reducing the time taken to clear goods through customs from nine to two days. When complete in early 2017, it will increase the Kenyan government's annual customs tax revenue by up to 38% (equivalent to an additional £120 million annually), thus promoting a sustainable exit from aid and increasing Kenya's ability to self-finance out of poverty.

DFID is supporting the development of an open financial system that is rules-based and non-discriminatory, through work to improve financial markets that are well-regulated, transparent and competitive. In turn, this provides lower cost financing for infrastructure and businesses to drive growth and job creation, and provides financial services to individuals that are more affordable and accessible.

Economic empowerment of women and girls

We have continued to provide global leadership on prioritising the economic empowerment of women and girls by creating environments that give them greater voice, choice and control over economic decisions and resources:

- in New York in September 2015, the Secretary of State, along with the Executive Director of UN Women, launched a Call to Action to secure concrete commitments for transforming women and girls' economic opportunities under the 2030 Agenda for Sustainable Development
- in January 2016, the UN Secretary General, Ban Ki Moon, appointed the Secretary of State to his High Level Panel on the Women's Economic Empowerment as a founding member. The panel will make recommendations for action to achieve the new Global Goal targets on women's economic empowerment

Energy

Poor access to energy is a fundamental constraint on growth, restricting development at its roots. This challenge is particularly acute in sub-Saharan Africa, where two out of three people (600 million) have no access to electricity at home. **DFID launched the Energy Africa campaign to accelerate the expansion of the household solar market in Africa, and to help bring universal energy access in the continent forward from 2080 to 2030.** Through this, DFID is working with African governments and development partners to generate the policy and market shifts necessary to overcome barriers to growth and rapidly accelerate the expansion of the African household solar industry.

DFID's Energy Africa campaign signed its first compact agreement with Sierra Leone in May, aimed at accelerating the market for household solar energy. In the compact, the Government sets out ambitious targets to reach 1 million people by 2020 and commits to remove VAT and import tariffs from solar equipment. DFID and others have committed to support the Government to implement these reforms and to make seed finance available for companies in Sierra Leone and elsewhere in Africa that are looking to start up or expand in this area. The Energy Africa campaign expects to sign compact agreements with 12 other countries by the end of the year.

Land and responsible investment

We support programmes in eight countries, with a combined £315 million invested in 13 programmes that have helped 6 million women and men secure land tenure and rights since 2010. Our new 'Land: Enhancing Governance for Economic Development' (LEGEND) programme is supporting global policy change, delivering enhanced data and information, helping protect the land rights of women and men, and driving responsible private sector investment in land.

In February 2016, we published the first ever portfolio review of DFID's land programmes and in March launched two major studies on land and corruption and on land legacy issues. We also launched a Challenge Fund to pilot responsible land investments.

Working with the private sector

DFID's support to the private sector creates jobs, raises incomes and promotes global prosperity. This work covers the full spectrum from support to micro, small and medium enterprises (SMEs), many of which are run by and provide a livelihood for poor women and girls, to working in partnership with large multinationals and multilateral partners.

DFID's SME Finance Initiative works to increase SME access to finance to help enterprises grow with a focus on reaching women headed or owned businesses. DFID's engagement with large multinational companies promotes inclusive and responsible business activity, as well as helping them overcome the barriers to expanding their operations into developing countries.

It is in the UK's interest for us to engage with a wide range of firms to better understand the challenges they face in low income countries and identify opportunities to partner with them to increase their contribution to inclusive growth. In doing so, we will encourage their engagement in developing countries through core business activities which have the potential to deliver results which are sustainable, can be expanded, and also help catalyse investment from others.

SO4: Tackling extreme poverty and helping the world's most vulnerable

DFID is committed to working with others to eliminate extreme poverty by 2030. The new Global Goals are a major landmark in our fight against global poverty and the UK can be proud of its leading role in securing them. Having halved extreme poverty globally over the last 25 years, the world now has the opportunity to end extreme poverty in the next 15 years, which is the right thing to do and firmly in the UK's national interest.

DFID's focus remains eliminating extreme poverty and helping to ensure every person has access to basic services such as education, health services, family planning, better nutrition, and water and sanitation. We work to help poor people lead healthy and productive lives, and to increase voice, choice and control for girls and women. The Leave No One Behind promise, launched by the Prime Minister and agreed by other world leaders in September 2015, informs our work in our programming and internationally.

SDP indicators: results achieved from April 2015 to March 2016[15] (except where stated otherwise)

- In 2015, it is estimated that DFID support immunised approximately 20 million children, saving 250,000 lives
- DFID reached 13.3 million children under 5, women of childbearing age and adolescent girls through our nutrition-relevant programmes
- DFID enabled 5.9 million women from 2012 to 2015, and 1 million women in 2015–16, to use modern methods of family planning. This gives a total of 6.9 million for the period 2012–16[15]
- DFID supported 3.1 million children to gain a decent education
- DFID supported 11.3 million people to access clean water and/or better sanitation

Activities and achievements

Education

In 2015–16 alone, DFID supported 3.1 million children to gain a decent education through our country programmes. The largest contributing countries were Bangladesh (0.7 million) and Pakistan (0.6 million). DFID's education programmes continue to focus on ensuring a decent education for all children, including through supporting teachers, transforming classroom practices, and strengthening data and accountability, often with an explicit focus on girls and the most marginalised.

In 2015–16, DFID also supported 871,000 children in the poorest countries to gain a decent education through the Global Partnership for Education. The UK's Girls Education Challenge reached over 677,097 more girls during April 2015 to March 2016, bringing the total to 1.6 million girls. Over 4.4 million text books and students' kits were disbursed, 2,555 classrooms were constructed or renovated, and 4,829 disabled girls were enrolled in schools.

As a result of the No Lost Generation Initiative, over 250,000 children have received formal and informal education inside Syria and the region. The recent Syria Conference saw international pledges to get all 1.7 million Syrian refugees and vulnerable children in the host countries into quality education by the end of the 2016–17 academic year, and inside Syria to increase safer access to education for 2.1 million children currently out of school.

15 Note: There is some overlap in DRF and SDP numbers for women using modern methods of family planning. This is because the SDP commitment is for the period 2012–2020, so includes some results for previous years. For more information on methodologies and results, go to: www.gov.uk/government/publications/dfid-annual-report-and-accounts-2015-16-results.

In September 2015, during the UN General Assembly, the Secretary of State committed the UK to helping 6.5 million girls go to school over the next five years. The UK/US partnership, launched by the Secretary of State with US First Lady Michelle Obama in June 2015, under the banner of the Let Girls Learn initiative, will put a renewed focus on education for adolescent girls in conflict-affected countries. A $180 million partnership in the Democratic Republic of the Congo will benefit almost 2 million girls aged 10 to 18 over the next five years.

Health

The UK is the leading donor to Gavi, the Vaccine Alliance, ensuring that more children are being immunised than ever before in the poorest and most fragile countries of the world**. In 2015 alone, it is estimated that DFID support to Gavi directly immunised approximately 20 million children, saving 250,000 lives.**

The UK is supporting the Global Polio Eradication Initiative, working towards global polio eradication. This will be a historic achievement, with polio set to become only the second human disease after smallpox to be eradicated from the world. Africa has now been polio free for 18 months for the first time ever, and efforts are being re-doubled in Afghanistan and Pakistan, the last two countries with polio cases.

In November 2015, the Chancellor and Secretary of State announced a **major new global portfolio of programmes, the £1 billion Ross Fund, to accelerate the development of vaccines and drugs to eliminate the world's deadliest infectious diseases.** In January 2016, the UK committed to invest £500 million a year for the next five years to tackle malaria.

Between 2014 and 2015, UK support to the Global Fund for AIDS, TB and malaria has helped keep 8.1 million people alive and on treatment for HIV, allowed the detection and treatment of 1.3 million people with TB and supported the procurement and distribution of 134 million mosquito nets. The UK is the third largest donor to the Global Fund, pledging up to £1 billion between 2014 and 2016, subject to a 10% donor share cap.

DFID continues to tackle a range of neglected tropical diseases (NTDs) through a range of programmes; for example, the number of Guinea worm cases globally fell to 22 cases in 2015 compared to 1,058 cases in 2011 and 3.5 million cases in 1986.

In delivering these health results, the UK also focuses on supporting countries to build strong health systems. Resilient and responsive health systems are vital both as the platform for delivering health results sustainably and enduringly, and, as Ebola showed so starkly, to reduce the probability and impact of future disease outbreaks. DFID includes this systems strengthening approach across its health programmes, alongside specific investments to strengthen particular aspects of countries' health systems, such as health worker training, access to essential medicines, and management and financing of health services. For example, in 2015 over 30 countries received support through UK funding to the World Health Organization (WHO) to improve their health financing policies in a way that will increase access to health care by poor people.

In September 2015, WHO and UNICEF chose to launch the Millennium Development Goal global malaria report at the Houses of Parliament; reflecting the critical contribution made by the UK to global efforts to end malaria. The report highlighted the 60% reduction in malaria deaths over the past 15 years.

Better nutrition

The UK supported the publication of the second Global Nutrition Report which was launched at the UN General Assembly in September 2015. **Between 2011 and 2015 we reached 30 million children under the age of 5, and breast feeding/pregnant women with relevant nutrition interventions, exceeding the target of 20 million.** In 2015, the government increased its level of ambition and has committed to improve nutrition for at least 50 million children under 5, women of childbearing age and adolescent girls by 2020.

Water and sanitation

Since April 2015, we have helped 11.3 million people get access to water and sanitation, to stop terrible diseases. This builds on our success in meeting the previous government target of reaching 60 million people with water, sanitation and hygiene between 2011 and 2015. We are on track to deliver the government target to help at least 60 million people gain access to water and sanitation by 2020.

DFID has continued to work with our partners in Sanitation and Water for All to mobilise political momentum and financial commitments from governments, donors and the private sector for water and sanitation. We are playing a leading role in helping to develop international accountability mechanisms for Global Goal 6: Ensure availability and sustainable management of water and sanitation for all.

Women and girls

The UK was at the forefront of efforts to include a standalone goal on gender equality within the Global Goals. Goal 5 – to achieve gender equality and empower women and girls – was agreed by the international community in September 2015, as well as gender related targets across the Goals.

The UK supported the inclusion of targets related to sexual and reproductive health and rights under both the gender and health Global Goals. **We continue to work towards the UK commitment of 24 million additional family planning users between 2012 and 2020.** This is our share of the ambitious goal agreed at the London Summit on Family Planning in 2012, where the international community agreed to extend voluntary, rights-based family planning to an additional 120 million women by 2020.

The latest data, from 2011–14, shows we saved 187,000 newborn lives and averted 63,000 stillbirths, as well as saving 103,000 mothers and the lives of 263,000 children aged 1 month to 5 years.

The UK has continued to lead efforts to tackle violence against women and girls, end FGM and combat early and forced marriage. Baroness Verma was appointed as Ministerial Champion for Tackling Violence Against Women and Girls overseas in December 2015, setting high level policy objectives and consulting with civil society and academics. Since Girl Summit 2014 in London, which called for an end to FGM and early and forced marriage, several high profile satellite events have taken place, including a regional Summit hosted by the African Union in Zambia, a national Girl Summit opened by HRH Prince Harry in Nepal and three other national summits in Uganda, Bangladesh and Ethiopia. In the past year, both Nigeria and Gambia have outlawed FGM and internationally 11 governments are already developing national plans on one or both issues. The UK also successfully advocated alongside others for a target on eliminating harmful practices, including FGM and Child, Early and Forced Marriage within the Global Goals.

1.3 Value for money and delivering efficiently

DFID has rigorous internal systems and processes to ensure aid reaches intended beneficiaries and delivers results, and has a zero tolerance approach to fraud and corruption.

Value for Money (VfM) means that we work to maximise the impact of each pound spent to improve poor people's lives. We apply VfM approaches at:

- a **strategic level**, by improving the impact of all aid, not just DFID aid; it also means we help our partner countries develop in ways which reduce their future need for aid
- a **portfolio level**, by allocating our limited resources to maximise impact by doing the right things, in the right places, and in the right ways
- a **programme level**, by designing, procuring, managing and evaluating our interventions to maximise impact
- an **administrative level**, by working as an organisation to maximise the impact that our people and resources can have

Across all of these levels, DFID continues to ensure that our aid is spent effectively and efficiently, building on what we have already done to cut waste, introduce even greater transparency, ensure robust independent scrutiny and promote effective lesson-learning.

SDP indicators

- The UK met the international commitment to spend 0.7% of gross national income on Official Development Assistance (ODA) in 2015[16]
- Our Portfolio Quality Index[17] increased from 99 to 103, indicating that on average DFID's outputs met or exceeded expectations

Activities and achievements

ODA

The latest data shows that the UK has once again met the international commitment to spend 0.7% of gross national income on ODA, providing £12,239 million of ODA in 2015[15].

Aid administered by other government departments is the responsibility of the Secretaries of State of those individual departments. **DFID is responsible for reporting all ODA spending to the OECD, and for reporting to Parliament on the government's performance against the 0.7% gross national income target.** We use a central system to monitor spend by all ODA spending departments, receiving updates from departments throughout the year. We report to the OECD and publish National Statistics releases twice a year. DFID provides technical advice on the ODA system and shares best practice to support all ODA spending departments and funds. It is the responsibility of the spending department to ensure that all their ODA offers value for money for the UK taxpayer and that it is compliant with OECD rules.

External scrutiny

Section 5 of the International Development (Official Development Assistance Target) Act 2015 requires the Secretary of State to make arrangements for the independent evaluation of the extent to which ODA provided by the UK represents value for money in relation to the purposes for which it is provided, and to report on how she has complied with that duty in DFID's Annual Report. This section fulfils the duty to report.

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16 Based on provisional statistics on official development assistance (ODA) available at the time of publication. Final statistics on 2015 ODA will be published in October 2016.

17 DFID uses an index of portfolio quality (PQI) to measure the extent to which projects are on track to deliver their expected outputs. The PQI provides a measure of how well the aggregate portfolio of projects (weighted by value of project) is performing, with a range from 50 (outputs substantially did not meet expectation) to 150 (outputs substantially exceeded expectation).

Since May 2011, the Secretary of State has made arrangements for the Independent Commission for Aid Impact (ICAI) to provide independent evaluation of all UK aid spending. The Framework Agreement between DFID and ICAI sets out ICAI's role, functions and structure, as well as its governance, financial and accountability arrangements. It confirms ICAI's role "to provide independent scrutiny of UK aid spending in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid". The Framework Agreement was most recently renewed in September 2015 and runs to 30 June 2019. ICAI reports to the International Development Committee in Parliament to preserve its independence.

All ICAI reports are available online. In addition, DFID-commissioned independent evaluations and the DFID Evaluation Annual Report 2015 can be found on the GOV.UK website. ICAI's remit includes scrutiny of ODA spend by all UK government departments. DFID has written to other government departments and the devolved administrations to ask them to ensure independent evaluation of the ODA which they spend.

In addition to the arrangements made by the Secretary of State, DFID was subject to further external scrutiny by the International Development Committee, the Committee of Public Accounts and the National Audit Office.

Delivering savings

DFID delivered £130 million of commercial savings from effective procurement in 2015–16 compared with £118 million in 2014–15. A total of £535 million in savings has been achieved in the last five years as a result of more effective and collaborative procurement. At the heart of this is DFID's professional Procurement and Commercial Department, which successfully manages complex procurements and drives commercial capability to continue getting the best development results from DFID's delivery partners.

DFID has received four Chartered Institute of Purchasing and Supply (CIPS) awards in the last three years; including in relation to our rapid response efforts to the Ebola epidemic.

In accordance with the Prompt Payment Initiative in 2015–16, 82.5% of valid invoices were paid within five days of receipt (2013–14: 84.0%), against a target of 80%.

DFID spent £431 million (32%) in 2015–16 through small and medium-sized enterprises, many of them British, proportionately the second highest figure across government.

100% of DFID assistance is untied, and has been since 2001. The UK Aid Strategy reaffirmed the government's commitment to keep aid untied and DFID's guidance on untying aid is included in advice and support to other government departments with ODA spend. DFID continues to encourage an open, transparent and competitive procurement process and supply chain as a core part of our work on promoting procurement reform, both in the UK and internationally.

Improving transparency

In the UK Aid Strategy, the government committed that the UK will insist that every government and organisation that we fund meets global transparency standards, and to ensure that all UK government departments spending ODA will be ranked as either 'Good' or 'Very Good' in the Aid Transparency Index (ATI) within the next five years.

Transparency is a key principle of development effectiveness and DFID is committed to being a global leader. DFID was again ranked 'Very Good' in the ATI in 2016. DFID is also working with other government departments to ensure they deliver on this element of the UK Aid Strategy.

DFID has also sought to improve transparency among its partners and other agencies. As well as insisting that all centrally funded NGOs meet the Department's minimum data publishing requirements, DFID's standard Terms and Conditions of Contract now require lead private sector suppliers, as well as their immediate sub-contractors, to meet these same requirements.

With its multilateral partners, DFID assessed their performance on accountability and transparency as part of its Multilateral Aid Review. DFID set stretching transparency criteria as part of this process, taking adherence with the International Aid Transparency Initiative (IATI) standard as a basic requirement. It also required all of its humanitarian Rapid Response Facility partners to publish details of all DFID funding to the IATI standard.

Tackling corruption

DFID has a zero tolerance approach to fraud and corruption. The management of fraud and corruption is a collective responsibility of all DFID officials and persons engaged by DFID to deliver goods or services. All DFID staff, as well as programme delivery partners and contractors, are required to report any suspicions of fraud, suspected or detected to the Counter Fraud Section (CFS) without delay.

In order to prevent, detect and respond to any instances of fraud, DFID's counter fraud activity and delivery structure has been designed around four pillars: reactive fraud response, fraud assurance, proactive fraud response and forensic investigation. We actively investigated and acted upon all suspicions and allegations of fraud, corruption and abuse of DFID resources in 2015–16. DFID took a robust approach once fraud was identified, with recovery of funds being sought in all instances, and has a good record on recovery. Lessons are learned from all instances of fraud and corruption and are used to raise fraud awareness among staff and partners to further improve safeguards.

We also work with governments and relevant domestic and international institutions to ensure perpetrators are brought to justice. The Counter Corruption Counter Fraud (Cx3) Committee, chaired at Director-General level, ensures that DFID takes co-ordinated action to safeguard UK funds against corruption and fraud and in tackling corruption as it affects developing countries.

The Department has in place whistleblowing arrangements and a policy that meets the UK's legislative framework, as set out in the Public Interest Disclosure Act. All complaints have been handled independently by the Department's Counter Fraud Section or the National Audit Office as a prescribed route of complaint.

Better delivery

DFID continues to strengthen programme, financial management, procedures and controls through the department's Better Delivery reforms. DFID's uses a portfolio quality index (PQI) score to measure the extent to which projects are on track to deliver their expected outputs. In 2015–16, DFID's PQI score rose from 99 to 103 (out of a possible 150), indicating that on average DFID's outputs met or exceeded expectations. Where projects fail to meet expectations we take action. In 2015–16, DFID proactively closed six projects early which had a total planned investment of £127 million. This was due to changed circumstances (for example, conflict in South Sudan or Ebola in Sierra Leone), poor performance, or a combination of the two.

DFID is delivering its 2014 Payment by Results (PbR) Strategy, expanding the evidence base on what works best, and building capabilities for doing PbR in the right ways. PbR contracts constituted a majority of new contracts issued by DFID between April 2015 and March 2016, representing 74% by value of all new centrally-procured contracts. These contracts are worth a total of £748 million.

DFID research and evidence

DFID invested around 3% of its budget in high-quality, high-impact research. The UK is a global leader in science, and high-quality operationally-relevant research is a critical part of the UK's development offer to the world. DFID-funded research has supported the development and deployment of new technologies; for example, new drugs to treat deadly infectious diseases such as malaria in children, and new crop varieties which are more productive and nutritious and more resilient in the face of changing climate. DFID-funded research has also provided new evidence to help tackle critical development problems, such as how can we best support countries to increase taxation and achieve a self-funded exit from poverty, and how can we prevent violence against women and girls.

Engaging UK citizens

DFID has taken further steps to help the UK public get involved in the worldwide fight against poverty by having a greater role and say in aid spending.

We have committed to put young people at the heart of our work, so they can help shape and influence the world they will inherit. The Youth Summit in September 2015, hosted by DFID but designed and attended by young people, gave 300 young people the chance to have their voices heard about the global issues that most matter to them. In a further demonstration of DFID's commitment to youth engagement, two youth delegates joined the UK's official delegation to UNGA to help mark the launch of the Global Goals. This work paved the way for DFID's Youth Agenda, published in April 2016.

DFID has allocated funds towards meeting our commitment to triple the size of the International Citizen Service. With around 6,800 new volunteers in 2015–16, this means that to date, 20,000 young people aged 18 to 25 have worked in developing countries alongside local volunteers on sustainable development projects. This provides an opportunity to effect change both in the UK and beyond by helping to educate and motivate a generation of young adults to understand their role as global citizens and advocate for social action.

In the younger population, since 2012 Connecting Classrooms has facilitated over 5,000 schools around the world to form long-term partnerships and 30,000 schools to work on joint projects over the internet. Over 28,000 teachers and over 9,000 head teachers have been trained, improving the teaching of core skills and global citizenship in schools in the UK, Africa, the Middle East and Asia.

In 2015–16, DFID allocated £23.6 million (up from £16.8 million in 2014–15) towards the UK Aid Match scheme, as part of its commitment to double the scheme over the course of this parliament (2015–2020). Last year, the scheme gave the UK public the opportunity to double every pound they donated to 22 UK aid matched international development charity appeals. These appeals spanned a wide range of issues, from improved healthcare for people with disabilities, to the provision of clean water, and meant that more than £42 million of UK aid will be matched to causes the public chose to support, with funding provided over the course of the next three years.

Complaints to the Parliamentary Ombudsman

The Parliamentary and Health Service Ombudsman's most recent report 'Complaints about UK government departments and agencies, and some UK public organisations 2014–15'[18] noted that no complaints against DFID were accepted for investigation during 2014–15. This is the most recent information available.

Responding to correspondence from the public

In 2015–16, DFID received 5,898 written enquiries from the public and 98% of these were responded to within our 15 working day deadline. Information on DFID's handling of Freedom of Information requests received during the year can be found at:
www.gov.uk/government/collections/government-foi-statistics

18 www.ombudsman.org.uk/pdfs/reports/parliamentary/Complaints_about_parliamentary_departments_2014-15.pdf

1.4 Beyond Aid

Increasingly, the drivers of poverty alleviation are 'beyond' aid, including financial flows like foreign direct investment and remittances, as well as changes in international trade, tax and other policies. Addressing these issues, along with complex challenges like Ebola, requires a government-wide approach.

Important domestic mechanisms such as the National Security Council, of which the Secretary of State for International Development is an active member, the Cabinet sub-committees on Economic Affairs and the Joint DFID/BIS Trade Policy Unit, enable DFID to ensure development priorities have their place in a strategic and comprehensive approach to UK policy making.

Internationally, DFID's leadership in securing the Global Goals and Financing for Development agreements, the G7 agenda on tax, trade and transparency, and our ongoing support for the Global Partnership for Effective Development Cooperation, all demonstrate how **the UK is shifting the debate to a 'beyond aid' focus**.

In this 'beyond aid' context, DFID works innovatively and pragmatically with other government departments, other UK institutions and international organisations to promote global public good and improve the coherence of policies that affect developing countries, such as:

Remittances

DFID worked in a cross-government partnership (HM Treasury, HM Revenue & Customs, the Financial Conduct Authority, the Foreign & Commonwealth Office (FCO) and the Cabinet Office) with the private sector through industry bodies, and internationally with the G20 and international regulators, to facilitate sustainable, market-led solutions for secure, transparent and accessible remittance channels to developing countries. Significant attention has been paid to the UK-Somalia corridor through the Safer Corridor Initiative to support the flow of remittances.

Anti-corruption

DFID is a key member of the Inter-Ministerial Group on Anti-Corruption which oversees the government's work to address corruption in the UK and internationally. DFID has worked closely with the Cabinet Office Joint Anti-Corruption Unit on the Prime Minister's Anti-Corruption Summit which helped transform the global approach to tackling corruption and give Global Goal 16 momentum. DFID continues to help developing countries improve their technical capacity to tackle cross-border illicit financial flows, in partnership with key bodies such as the International Centre for Asset Recovery (ICAR), the World Bank and the International Monetary Fund.

Asset recovery

DFID's UK Action Against Corruption Programme provides £21 million to support UK law enforcement agencies tackling the problem of stolen funds from developing countries being laundered through the UK, and to pursue UK citizens and companies who engage in bribery in developing countries. DFID's support since 2006 has helped restrain or recover £180 million of stolen assets and there have been numerous successful prosecutions.

Tax and development

DFID continued to play a leading role advancing the international tax agenda through the G20 Development Working Group, with the aim of ensuring that developing countries can benefit from international efforts to tackle tax evasion and corporate tax avoidance. In August 2015, we announced a partnership with the Ghana Revenue Authority, to pilot the international standard of Automatic Exchange of Information; and we fund the OECD, Global Forum and World Bank to provide technical assistance to developing country tax authorities to implement exchange of information standards and to better administer multinational transfer pricing. **DFID has established the HMRC Tax Capacity Building Unit, which deploys HMRC staff to developing countries to provide technical expertise in support of DFID work.**

Beneficial ownership

DFID is engaged in the UK's efforts to improve company transparency. The UK has led the way in improving access to information on the people who really own and control UK companies, the beneficial owners. Companies are often used to facilitate corruption, money laundering and tax evasion, so knowing who is behind companies helps to combat these crimes. The UK's public central register of company beneficial ownership information for all companies incorporated in the UK was launched in June 2016. **The UK will also establish a public register of company beneficial ownership information for foreign companies who already own or buy property in the UK, or who bid on UK central government contracts. The UK is a founding country of the initiative for the automatic exchange of beneficial ownership information.**

Climate change

DFID has worked closely with the Department of Energy and Climate Change, the Department for Environment, Food and Rural Affairs (Defra), the FCO and other government departments on climate change, including negotiations under the United Nations Framework Convention on Climate Change (UNFCCC), policy engagement with multilateral partners to influence the international architecture, and through International Climate Finance investment. Partnerships include the Global Alliance on Climate Smart Agriculture, Sustainable Energy for All, and new international partnerships with the private sector on solar household systems, particularly through the Energy Africa campaign. DFID has developed important partnerships with wider UK institutions and their counterparts in the developing world, on sustainable and resilient development and effective management of natural resources, including the UK Met Office, BBC Media Action, universities and other research institutions on cutting-edge global climate research.

Trade

DFID has worked jointly with the Department of Business Innovation and Skills (BIS) through its Trade Policy Unit to secure the elimination of damaging export subsidies at the WTO Tenth Ministerial Conference at the end of 2015. The agreement to eliminate export subsidies at the WTO Ministerial Conference in 2015 was the most significant agreement on agriculture the WTO has made. Export subsidies artificially depress food prices, undermining farmers in poorer countries and reducing the incentive to invest in agriculture in developing countries, damaging long-term food security and livelihoods. The Peterson Institute valued the global benefits of this agreement at over £3 billion. This agreement is a significant step towards delivering Goal 2 (Zero Hunger) of the Global Goals.

Agriculture

DFID, Defra and the FCO have been and are working closely in driving a coherent UK position in the G7 and G20 on agriculture and food security, with contributions from BIS and the Cabinet Office. This has enabled a meaningful commitment and contribution to the Global Goals, which include a commitment to lift 500 million people out of hunger and malnutrition by 2030.

Arms

DFID, alongside the Ministry of Defence (MOD) and the FCO, continued to provide policy advice to the Export Control Organisation in BIS, relevant to the consideration of export licence applications against consolidated EU and national arms export licensing criteria. DFID advised on whether proposed transfers would seriously undermine the economy or seriously hamper the sustainable development of the recipient country.

Debt

DFID continued to engage in international efforts to support remaining eligible countries to receive debt relief under the Heavily Indebted Poor Countries (HIPC) initiative and, for those that have received debt relief, to support them to maintain the gains by promoting their access to important debt finance from a wide range of sources, while ensuring debt sustainability in the long term. DFID will continue to work closely with HM Treasury to ensure that long-term debt sustainability remains a priority.

1.5 Who we work with

DFID continues to evolve to ensure we are a fit-for-purpose, effective and efficient development partner in an increasingly complex world. We review our activities to ensure we deliver aid to where it is most needed and work with our delivery partners to maximise the impact of each pound spent and to ensure that the best results can be gained for taxpayers' money.

We want to improve the effectiveness of all aid, not just our own, putting the four principles of development effectiveness – developing country ownership, focus on results, inclusive partnerships, transparency and accountability – at the heart of our approach to our international development cooperation and our work with our delivery partners.

DFID works with a wide range of external partners to ensure that UK development priorities are reflected in the outcomes of international processes and the activities of our development partners, both bilateral and multilateral.

Working with partner countries

In 2015–16, DFID committed 62% of its budget bilaterally. DFID's work reflects the changing global context and our new strategic objectives. We take account of the level of need, the ability of partner countries to finance their own development, what support they get from others and their future risks, including humanitarian, economic and climate.

Country ownership remains a key principle for our development assistance. This means that we follow, where possible, country-led processes in order to ensure sustainability and lasting impact. The UK's development partnerships with countries also take account of their commitment to the UK's Partnership Principles and to shared objectives on poverty reduction, security, resilience and prosperity.

In 2015–16, DFID undertook a Bilateral Aid Review (BAR) to assess the shape of DFID's overall portfolio, geographical footprint and the mix of delivery channels we will use in our bilateral partnerships, to ensure that we have a relationship that works for the countries we work in and crucially works in our interests, too.

Working with multilaterals

Multilateral organisations, such as the World Bank, United Nations and other organisations, make a critically important contribution to achieving the Global Goals and DFID's Single Departmental Plan. To ensure that funding to multilaterals has the greatest possible impact on the lives of the poorest people in the world, in 2015–16 DFID carried out a Multilateral Aid Review (MAR).

The MAR assessed the strategic fit and effectiveness of the 38 multilateral organisations that receive more than £1 million in core funding from DFID. The MAR looked at evidence of what each multilateral does, where the agency operates and how it works. This included an assessment of the effectiveness of the organisation, considering the particular results it delivers, how it manages its staff and money, and whether it has a culture of transparency and accountability, and strong mechanisms to manage risk and prevent fraud and corruption.

Box 3: Results achievements

With UK support, the multilaterals we fund deliver important development results across a range of sectors.

- The African Development Bank created over 1.2 million jobs between 2012 and 2014
- Gavi, the Vaccine Alliance, immunised 56 million children in 2014
- Global Partnership for Education (GPE) trained 98,000 teachers between July 2014 and June 2015
- UNICEF helped 10.4 million children in humanitarian situations to access basic education in 2014
- The World Food Programme (WFP) provided 80 million people with food assistance in 2014
- The Asian Development Bank (ADB) provided 166,000 households with a new water supply in 2015
- World Bank's International Development Association (IDA) provided 339 million people with essential health, nutrition and population services between 2013 and 2015
- Climate Investment Funds (CIFs) have already supported 900,000 people directly since 2008 to cope with the effects of climate change. Once all of CIF funds have been committed this is expected to grow to more than 30 million

Working with civil society

Civil society plays a vital role in creating open, accountable and inclusive societies. Civil society provides goods and services to the poor, helps people in developing countries hold governments and others to account, builds support for development by engaging UK citizens, and maintains the capacity and space for an active civil society.

Working with civil society organisations forms an integral part of DFID's approach to reducing poverty. In 2014–15, approximately 25% (£1.4 billion) of DFID's bilateral budget was spent through civil society. DFID works with a wide range of civil society actors and institutions from traditional development organisations and faith groups to diaspora communities and social movements.

- **UK Aid Direct:** continues as the main central funding mechanism for small and medium civil society
- **UK Aid Match:** by doubling the money allocated to appeals over this Parliament (2015–2020), DFID is increasing opportunities for the UK public to 'have their say'
- Civil society plays a critical role in **DFID's humanitarian work**
- DFID supported civil society organisations in almost all of its **bilateral programme countries**. Delivery through civil society is particularly high in fragile states
- 41 organisations continued to be supported through **Programme Partnership Arrangements**, by flexible strategic funding to enable them to enhance results, improve accountability and encourage innovation
- Disabled people's organisations in 20 countries are supported through the **Disability Rights Fund**

In 2015–16, DFID conducted the **Civil Society Partnership Review** to define DFID's future objectives, approach and instruments for its partnership work with civil society.

Working with the private sector

The private sector plays an ever-increasing role in achieving our poverty reduction objectives. DFID is working to make sure that more businesses, domestic and international, large and small, including UK businesses, join the development effort.

DFID has made many more demands on its suppliers in recent years, embedding the Department's first code of conduct for suppliers and setting out the standard DFID expects on value for money, transparency and accountability.

DFID's Supplier Conferences continue to grow and broaden to include a high proportion of DFID delivery partners. The latest event was addressed by the Secretary of State and Permanent Secretary, and attended by 95 organisations representing existing and new suppliers/partners from the private sector, civil society and multilateral institutions.

At an international level, we have built engagements with major multilateral delivery partners including the World Bank, the African Development Bank, the Global Fund to fight AIDS, Tuberculosis and Malaria (GFATM) and United Nations Children's Fund (UNICEF), in influencing procurement reform, and separately worked in driving engagement with the supply chain on DFID's priority to support women and girls.

1.6 Financial Review

Resource budgets

The Spending Review (SR) is the process by which the government sets spending plans, typically for a four-year period. These plans are then set out within Departments' Main Supply Estimates (Estimates) at the beginning of each financial year. Estimates are agreed between the Department and HM Treasury and approved (Voted) by Parliament. Estimates may be updated through the Supplementary Estimate process later in the year for changes to spending plans.

The Estimates define the Department's approved Total Managed Expenditure (TME). TME is made up of the Departmental Expenditure Limit (DEL) and Annually Managed Expenditure (AME).

The DEL budget is split between net resource spending (RDEL) and net capital expenditure (CDEL). The DEL budgets are then further split into total permitted administration and programme expenditure. The AME budget is used to reflect costs which are volatile in a way that cannot be fully controlled by DFID, including the creation and utilisation of provisions.

Statement of Parliamentary Supply

This is the main accountability statement for parliamentary reporting purposes, showing the outturn compared with the Estimate. Additional detail on actual spending during 2015–16 against Estimates subheadings is reported in the analysis of net resource outturn by section. The Departmental Board, supported by the Executive Management Committee, controls and monitors expenditure against these targets throughout the year.

DFID's total resource and capital budgets for 2015–16 were £10,144.9 million (2014–15: £9,976.7 million) and actual outturn was £9,885.7 million (2014–15: £9,777.3 million). The total outturns represent an underspend of £259.2 million (2014–15: £199.4 million) from Estimates, most of which was within AME. DFID's DEL and AME budgets are split into Voted and Non-voted amounts within the Estimate. The overall size of DFID's Voted budget is primarily determined by forecasts of the extent of funding required to meet the UK's obligation to spend 0.7% of gross national income on ODA.

2015–16 budget and outturn information is summarised in the table below.

	2015–16			2014–15		
Voted	**Estimate £m**	**Outturn £m**	**Saving £m**	**Estimate £m**	**Outturn £m**	**Saving £m**
RDEL – Resource	6,667	6,644	23	6,938	6,902	36
CDEL – Capital	2,173	2,125	48	2,365	2,350	15
AME – Resource	279	173	106	216	109	107
AME – Capital	450	450	–	–	–	–
Total – Voted	9,569	9,392	177	9,519	9,361	158

Non–voted	**Estimate £m**	**Outturn £m**	**Saving £m**	**Estimate £m**	**Outturn £m**	**Saving £m**
RDEL – Resource	575	494	81	458	416	42
Total – Non–voted	575	494	81	458	416	42

The key financial performance indicators used to monitor DFID's activities are the budgetary control totals established through the Main and Supplementary Estimates, the profiling of these costs on a monthly basis, and the variance between actual and budgeted costs. Any significant variances on each operational area are identified and explained on a monthly basis and, where required, action is taken to understand and where appropriate address movements.

The Department spent 99.2% of available DEL compared with the Voted Estimate for the year. Underspends of £23.4 million on RDEL and £48.0 million on CDEL are therefore a very small percentage of the annual budget and reflect the flexibility required by the dynamic nature of the Department's work, whereby plans can often change as a result of the speed at which individual programmes are initiated and progress.

The Non-voted Estimate and outturn shown in the table above relate to amounts attributed to DFID reflecting the UK's contribution to expenditure on attributed aid activities by the European Union from the European Union budget.

A full analysis of resource and capital outturn is detailed within the SOPS1 (see page 77). An underspend of £106.3 million was recorded against the Voted AME Estimate (2014–15: £106.9 million). This was mainly a result of lower than expected provisions and favourable fair value movements of DFID's development capital investment portfolio as at 31 March 2016. The provisions for the International Finance Facility for Immunisation and Advanced Market Commitment programme are impacted on by exchange rate movements during the financial year. The further underspend of £81.6 million on Non-voted RDEL relates to an underspend on EU attributed aid, as was the case in 2014–15 (£42.0 million). This reflects prudent planning, allowing DFID to manage any late adjustments in the EU budget. In relation to capital outturn (CDEL) the savings were the result of a number of projects not progressing as originally planned.

Reconciliation between the Estimate, resource outturn and the net operating costs in the Consolidated Statement of Comprehensive Net Expenditure is detailed in the reconciliation of outturn to net operating expenditure (SOPS2). The main variance between resource outturn and the net operating expenditure is in respect of £1,888.5 million of programme capital spend that is recognised as an operating cost in the Consolidated Statement of Comprehensive Net Expenditure. In addition, £493.8 million of EU attributed budget is included as expenditure within DFID's budget, but does not form part of our Consolidated Statement of Comprehensive Net Expenditure as per HM Treasury regulations.

Reconciliation between the Estimate and the Department's cash requirement is detailed in the reconciliation of net resource outturn to net cash requirement (SOPS3). The main variance, and consequently the driver of the underspend against DFID's net cash requirement is the movement in working capital of £772.0 million. The variance is due to the use of promissory notes as a payment mechanism for programme expenditure as well as the creation of new provisions totalling £266.4 million.

Statement of Comprehensive Net Expenditure – Operating costs

The Statement of Comprehensive Net Expenditure includes all operating income and expenditure relating to the Departmental Group on an accruals accounting basis, including that which sits outside of the Estimate.

The Departmental Group's Net Operating Cost amounted to £8,742.0 million in 2015–16, down from £8,899.3 million spent in 2014–15. Programme costs fell by £196.5 million and administration costs by £1.2 million (excluding the grant in kind of £40.4 million). In addition, there was a decrease in income amounting to £28.0 million.

During 2015–16, £40.4 million of tangible assets were transferred to the Foreign & Commonwealth Office as a grant in kind for £nil consideration, as part of the One HMG initiative.

A key factor driving the reduction in programme expenditure was the increased responsibility taken by other UK government departments in the delivery of 2015 ODA compared with earlier years. Based on provisional statistics, DFID managed 79.8% of the UK's ODA eligible expenditure in 2015 (calendar year) compared with 86.0% in 2014.

Consolidated Statement of Financial Position

The Departmental Group's net assets at 31 March 2016 amounted to £988.8 million, a decrease of £253.5 million on net assets held at 31 March 2015. Key movements in the Department's Statement of Financial Position are included in the table below:

	2015–16 £m	2014–15 £m	Movement £m	Significant factors contributing to movement
Financial investments	£7,500.2	£6,794.5	£705.7	• Equity injection of £450 million to the CDC Group plc • Contributions to International Financial Institutions and other Development Capital totalling £29.5 million • Additions of £33.5 million to DFID's development capital investment portfolio • Investment revaluations amounting to £192.7 million (i) An increase of £82.1 million in the fair value of CDC Group plc, reflecting growth in the value of CDC's investment. As CDC records its accounts in sterling but holds significant investments in US dollars, the revaluation of CDC is highly influenced by exchange rate movements (ii) A revaluation of investments in International Financial Institutions amounting to £132.3 million driven largely by favourable movements between sterling and the US dollar, together with increases in the value of underlying assets (iii) A decrease in the revaluation of development capital investment portfolio of £28.0 million partially offset by a release of financing costs of £6.3 million as a result of a change in discount rate set by HM Treasury
Trade and other receivables	£532.0	£365.5	£166.5	• Net increase of £108.2 million in the amounts due in respect of bilateral and multilateral loans. This includes the second loan disbursement to the International Development Association (IDA) amounting to £162.0 million which is reported at an amortised cost of £102.2 million (£0.2 million within trade and other receivables due within one year, £102.0 million due after more than one year). The total amortised cost of the IDA loan is £268.2 million as at 31 March 2016. The loan forms part of the UK's commitment to IDA's 17th Replenishment • Further tranches to Development Capital loans during the year of £28.0 million, increasing the amortised value of this category by £20.4 million
Tangible and Intangible assets	£73.8	£121.7	(£47.9)	• Movement includes the £40.4 million of assets that were transferred to the Foreign & Commonwealth Office as part of the One HMG initiative
Cash and cash equivalents (net)	£68.0	(£2.7)	£70.7	• Increase in cash reflects an over-estimation of the Department's cash requirements for March 2016. This was within HM Treasury's cash tolerance level • It should be noted that an overdraft balance occurs due to timing differences and DFID does not operate an overdraft with its commercial bank accounts

	2015–16 £m	2014–15 £m	Movement £m	Significant factors contributing to movement
Trade and other payables	(£5,951.9)	(£4,939.5)	(£1,012.4)	• The increase of £75.0 million in amount due to the Consolidated Fund is driven by the excess cash and cash equivalents held by the Department at 31 March 2016 • Net increase of £905.4 million in the promissory note liabilities. Promissory notes are often used to meet the UK's commitments to multilateral funds within agreed timings, while allowing flexibility for the funds to match the timing of cash draw-downs with programme requirements (i) DFID deposited promissory notes totalling £2,006.3 million in 2015–16. Significant new notes related to IDA (£953.3 million), CDC Group plc (£450.0 million), African Development Fund (£201.1 million), Green Climate Fund (£160.0 million) and the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) (£100.0 million) (ii) Promissory notes totalling £1,101.8 million were encashed in 2015–16 (iii) Foreign exchange rate losses of £0.9 million incurred on promissory notes denominated in US dollars (iv) Promissory notes are payable on demand and are therefore recorded within current liabilities
Provisions	(£1,233.2)	(£1,097.1)	(£136.1)	• Increase related principally to provisions held in respect of two multilateral programmes: the International Finance Facility for Immunisation and the Advance Market Commitment programme. Both programmes establish liabilities which are funded by multilateral donors. DFID makes payments to the programmes in line with agreed payment schedules. The provisions are held in respect of differences between the payment schedules and the UK's share of underlying liabilities incurred by the programmes

1.7 Sustainability Report

Summary of UK performance: UK Estate and business related transport

Combating climate change and ensuring environmental sustainability in DFID's day-to-day operations

DFID is committed to achieve the government's environmental targets. We ensure that our procurement practices are consistent with key legislation and international principles on labour, social and environmental matters. Our development policies and programmes are designed to minimise any impact on climate change, and to ensure that UK and international operations are sustainable.

Governance

DFID's Sustainable Operations Board (SOB) reviews DFID's progress towards the Greening Government Commitments (GGCs). There are two specific departments within DFID responsible for climate change matters: the Climate and Environment team who lead on programme/policy issues and DFID Estates. DFID also has a 'Green Team', which allows staff members to participate in the environmental discussion.

Working across government

DFID remains a strong advocate of TW3 (Smarter Working), which aims to create better working environments for all staff around modern workplaces, flexible working, substantially improving IT tools and streamlining security requirements. Home working is encouraged to reduce unnecessary staff commuting, consequently reducing individual carbon footprints. We continue to explore options for maximising the space utilisation in our Scottish HQ and are represented at the Government Property Strategic committees. DFID has committed to being in the first phase of government departments (2016–18) being registered on the New Property Model. We are also working with eight other government departments to adopt a new approach to shared Facilities Management, including environmental monitoring. DFID's property needs are linked to total operating costs and work force planning to shape asset management requirements. Overseas estate requirements are linked to FCO estates planning and governance structures under One HMG.

Scope of reporting

Sustainable operations in the UK

The GGCs set out a framework for reducing the UK government's environmental impact by 2014–15 set against a 2009–10 baseline. The targets included cutting Greenhouse Gas emissions, and reducing domestic flights and waste. A revised set of targets, taking us up to 2020, is currently being finalised.

Reducing greenhouse gas (GHG) emissions

Environmental impact

Greenhouse gas emissions		2009–10	2010–11	2011–12	2012–13	2013–14	2014–15	2015–16
Non–financial indicators (tCO_2)	Total Gross Emissions	3,831	3,409	2,690	2,803	1,950	2,123	2,004
	Gross Emissions (Scope 1 (direct)	654	454	255	350	155	120	166
	Gross Emissions Scope 2 & 3 (indirect)	3,177	2,955	2,435	2,453	1,795	2,003	1,838
Related Energy Consumption (thousand Kwh)	Electricity: Non renewable	5,930	5,455	4,121	3,959	3,712	3,716	3,673
	Electricity: Renewable	–	–	–	–	–	–	–
	Gas	3,564	2,464	1,485	1,891	844	786	901
	LPG	–	–	–	–	–	–	–
	Other							
	Biomass	–	–	–	–	–	268	194
	Whitehall District Heating Scheme	–	–	–	–	105	592	511
Financial indicators (£'000)	Expenditure on Energy	£479	£550	£513	£604.0	£468	£492	£521
	Expenditure on official business travel	£4,437	£3,938	£4,050	£5,611	£6,418	£5,585	£5,432

Reducing waste

DFID has made significant progress in reducing GHG emissions across all areas. Since 2009–10 we have achieved savings of 35%. The increase in energy costs in 2015–16 is due to the fact we are now paying distribution charges which previously were absorbed by the supplier.

In 2014–15, the Energy Performance Certificate rating for Whitehall was an 'E' and Abercrombie House achieved a 'B' rating.

Waste		2009–10	2010–11	2011–12	2012–13	2013–14	2014–15	2015–16
Non-financial indicators	Tonnes of waste	322	283	267	210	210	214	221
	Waste recycled	265	232	186	152	152	144	165
	Waste to landfill	57	51	15	6	6	–	–
	Waste incinerated	–	–	66	52	52	70	56
Financial indicators (£thousand)	Waste recycled	35.7	40.2	41.3	37.2	45.1	36.4	47.3
	Waste to landfill	7.7	8.7	9.1	3.2	1.9	–	–
	Waste incinerated (without energy recovery)	–	–	–	12.8	15.7	17.9	16.0

Since the GGC baseline was set in 2009–10 we have reduced our office waste by 33%, with an increase in the amount of waste being recycled and a corresponding reduction in the amount sent to landfill.

Travel related emissions

Domestic Air Miles		2009–10	2010–11	2011–12	2012–13	2013–14	2014–15	2015–16
	No of flights	3,610	–	3,177	3,718	4,876	4,390	4,147
Non-financial indicators (tCO_2e)	Domestic air miles (m)	1.50	1.35	1.30	1.80	1.78	2.10	1.70
	Carbon (tCO_2e)	463	410	356	505	496	524	425
Financial Indicators (£thousand)	Expenditure on official business travel	4,437	3,938	4,050	5,611	6,418	5,585	5,432

DFID is developing a new air miles tracking system to monitor and manage staff air miles more systematically. We encourage staff to consider alternative methods of transport when travelling, such as shifting from air to rail.

Finite water consumption

Water Usage		2009–10	2013–14	2014–15	2015–16
Non-financial indicators (consumption m^3)	Total water consumption (m^3)	8,459	7,024	6,842	6,777
Financial Indicators (£thousand)	Expenditure	43.4	58.1	44.6	50.5

DFID has steadily cut its water use over the past five years of the GGC framework. The move to smaller London premises in 2013 not only generated administration savings, but also enabled water consumption to be reduced by nearly 20% in 2015–16.

Sustainable procurement

- Our statement of priorities and expectations for DFID supplier and partnership relationships (including private sector partners and non-government organisations), embedded within our procurement policies, procedures and service contract terms and conditions (contractual or non-contractual), has been reviewed and revised to incorporate:
- Making available a statement of compliance with key legislation and international principles on labour, social and environmental matters.
- Publishing a statement of how delivery and social and environmental values are articulated.
- Publishing reports as a minimum on an annual basis, on environmental, social and governance performance (including but not limited to improving the lives of girls and women, environmental, or sustainability reports).
- Supporting wider HM Government Policy initiatives including the support of small and medium enterprises, prompt payment, human rights and modern slavery issues and the support of economic growth in developing countries.
- Engaging supply chain partners in a way that is consistent with DFID's treatment of its suppliers and partners.
- Providing assurance that the policies and practices of supply/delivery chain partners and affiliates are aligned to the expectations outlined.
- DFID standard terms and conditions for service contracts include compliance with environmental requirements.

Promoting sustainable development overseas

DFID is committed to integrating climate and environment concerns into all of its development policy and programming, including use of climate finance.

Mark Lowcock

Accounting Officer for the Department for International Development

05 July 2016

SECTION 2

Accountability Report

2.1 Corporate Governance Report

2.1.1 Directors' report

Elements of the statutory requirements of the Directors' report are detailed in the Governance Statement presented on page 53. These include:

- Senior management
- Name of the Permanent Head
- Names of the Chairman and Non-Executive Directors
- Composition of the Management Board
- Details of company directorships and other significant interests held by senior management.

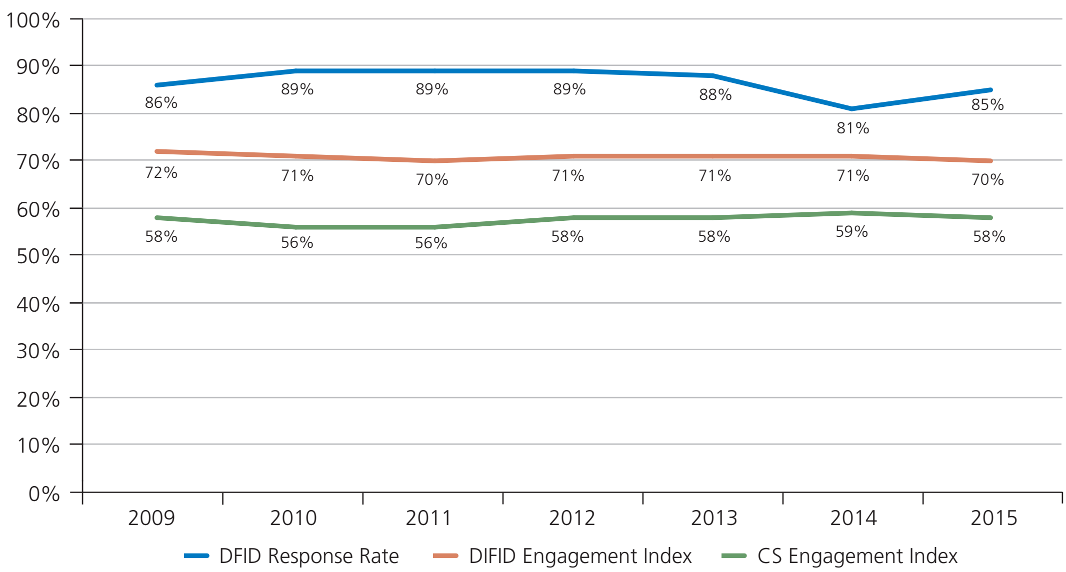
2.1.2 Employee engagement

DFID's employee engagement response to the 2015 Civil Service People Survey has been maintained at a high level and was the 6th highest across 98 Departments who participated. Our employee engagement index of 70% ranks 12% above the Civil Service average index.

The 2015 results show that 94% of staff have positively indicated an interest in DFID's work, with 92% confirming a clear understanding of DFID's purpose. Leadership and managing change are priority issues for DFID senior management to address in the coming year. The responses on these areas scored at only 50% and while this is still 7 points above Civil Service average it does fall just below comparable high performing departments.

The following table shows the comparison between DFID's engagement index to the Civil Service average over a six year period.

Figure 2.1: DFID – Response Rate and Engagement Index



2.1.3 Equality and diversity

DFID remains fully committed to ensuring that its working practices and environment are inclusive, advance equality of opportunity between people from different groups, and enable all staff to have the opportunities to maximise their potential. DFID provides equal opportunities in all aspects of employment, avoiding unlawful discrimination or bullying and harassment at work. DFID is accredited under the Disability Two Ticks Scheme, which guarantees an interview for suitable applicants with disabilities.

DFID's Equality Framework explains how equality and diversity can drive improvements in practice and so support the Department's vision and priorities. By maximising the potential of everyone, we will bring diverse skills to the work place that in turn increase productivity, quality, creativity and innovation, and make DFID an employer of choice. The framework provides an approach for DFID to promote equality and diversity, both for service delivery (a generic term used to cover the programme, policy, advisory and developmental roles DFID undertakes) and for employment practices, including those related to persons with disabilities.

In the event that an employee becomes disabled during their employment with DFID, our Reasonable Adjustments policy is applied. This discusses our obligations to make reasonable adjustments in accordance with the Equality Act 2010. This policy applies to anyone employed by DFID and underpins our working practices and people policies ensuring equitable access and outcomes for colleagues with disabilities.

In line with the framework and the Equality Act 2010, DFID has published information to show how it is implementing equality and diversity at home and overseas at www.gov.uk/government/publications/dfid-diversity-and-inclusion-annual-report-2014-15.

DFID has set itself a number of diversity and equality objectives. These are:

- we systematically consider equality and diversity across all programmes.
- staff feel confident about taking personal responsibility for action on equality, diversity and inclusion in their work.
- all staff are valued and enabled to reach their full potential.
- we have a representative workforce.
- equality and diversity is embedded within the organisation.

The following table provides a breakdown of Home Civil Service staff by gender at 31 March 2016 and 31 March 2015.

	31 March 2016		31 March 2015	
Male	889	44%	930	46%
Female	1,127	56%	1,102	54%
Total	**2,016**		**2,032**	

The overall numbers include 41 female and 47 male members of the Senior Civil Service (comparing against 41 female and 50 male for 2014–15).

2.1.4 Health, safety and well-being

DFID is committed to ensuring the health, safety and well-being of its employees and workers, both home civil servants and staff appointed in country. DFID seeks to ensure a safe working environment and create a workplace where we not only protect the health, safety and well-being of staff but also promote a healthy workforce, maintain safe systems of work and support the physical and emotional well-being of staff.

DFID contracts an Employee Assistance Provider (EAP) allowing staff to access personal support and counselling when this is required. It is a confidential 24/7 service available to all staff and families of staff posted overseas. In addition, DFID offers specialist counselling and resilience support for staff in hostile environments.

DFID's managing attendance policy aims to help ensure that sickness absence is effectively managed and ultimately does not detract from DFID's delivery performance. The policy and its associated procedures confirm the responsibilities both of staff and managers to enable the consistent management of attendance issues, and to underline DFID's commitment to the provision of appropriate employee support.

This policy applies to all home civil servants and staff appointed in country. It does not apply to agency workers, consultants, or any other workers not employed by DFID.

The following table summarises the levels of sickness absence for 2015–16 based on the central reporting guidance.

The increase in working days lost in 2015–16 reflects the improved reporting and management of sickness absence as a result of the focus and support to managers in applying the managing attendance policy.

	2015–16	2014–15
Working days lost (short term absence)	4,067	3,953
Working days lost (long term absence)	5,219	4,936
Total working days lost	9,286	8,889
Number of staff absent as a result of sickness	831	827
Percentage of staff with no sick absence	63.9%	62.2%

2.1.5 Personal data losses

No protected personal data-related incidents were reported to the Information Commissioner's Office in 2015–16 (2014–15: No incidents reported). Owing to the nature of DFID's business and in contrast to many other government departments which provide significant citizen-facing services, the Department does not hold large volumes of personal data. DFID does hold a moderate amount of sensitive and higher classification information. DFID takes its responsibility for management of all data very seriously.

A governance structure compliant with the UK government's Security Policy Framework is in place for information security and risk management.

DFID is also independently certified as compliant with ISO/IEC 27001:2013, the international standard for information security management systems. DFID has been formally compliant with the 27001 standard since 2008, successfully transitioning to the 2013 version in September 2015, and is committed to maintaining its certification in the future. DFID's compliance with the standard is assessed bi-annually, which involves physical inspections of UK headquarters and overseas offices. DFID remains the only ministerial department to hold this certification.

The Department has a programme of work to ensure continued compliance with the UK government's Security Policy Framework, the Cabinet Office Data Handling Review and ISO/IEC 27001:2013.

Directors are responsible for providing assurance on information security in their annual statements of assurance which support this and other elements of the Governance Statement.

DFID will continue to monitor and assess its information risks in order to identify and address any weaknesses, and to ensure continuous improvement of its systems.

The table below highlights the fact that no major data losses were identified during the year, using the five categories defined by Cabinet Office Guidance on Reporting Personal Data Related Incidents March 2009.

Major data losses requiring reporting

Category	Nature of incident	Total 2015–16	Total 2014–15
I	Loss of inadequately protected electronic equipment, devices or paper documents from secured government premises	–	–
II	Loss of inadequately protected electronic equipment, devices or paper documents from outside secured government premises	–	–
III	Insecure disposal of inadequately protected electronic equipment, devices or paper documents	–	–
IV	Unauthorised disclosure	–	–
V	Other	–	–

Statement of Accounting Officer's responsibilities

Under the Government Resources and Accounts Act 2000 ('the GRAA'), HM Treasury has directed the Department for International Development to prepare, for each financial year, consolidated resource accounts detailing the resources acquired, held or disposed of, and the use of resources, during the year by the Department and its sponsored non-departmental public bodies designated by order made under the GRAA by Statutory Instrument 2015 No. 632 (together known as the 'Departmental group', consisting of the Department and sponsored bodies listed at note 19.2 to the accounts). The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Department and the Departmental group and of the net resource outturn, application of resources, changes in Taxpayers' Equity and cash flows of the Departmental group for the financial year.

In preparing the accounts, the Accounting Officer of the Department is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- ensure that the Department has in place appropriate and reliable systems and procedures to carry out the consolidation process;
- make judgements and estimates on a reasonable basis, including those judgements involved in consolidating the accounting information provided by non-departmental public bodies;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

HM Treasury has appointed the Permanent Head of the Department as Accounting Officer of the Department for International Development. This appointment does not detract from the Head of Department's overall responsibility as Accounting Officer for the Department's accounts.

The Accounting Officer of the Department has also appointed the Chief Executives or equivalents of its sponsored non-departmental public bodies as Accounting Officers of those bodies. The Accounting Officer of the Department is responsible for ensuring that appropriate systems and controls are in place to ensure that any grants that the department makes to its sponsored bodies are applied for the purposes intended and that such expenditure and the other income and expenditure of the sponsored bodies are properly accounted for, for the purposes of consolidation within the resource accounts. Under their terms of appointment, the Accounting Officers of the sponsored bodies are accountable for the use, including the regularity and propriety, of the grants received and the other income and expenditure of the sponsored bodies.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the assets of the Department or non-departmental public body for which the Accounting Officer is responsible, are set out in Managing Public Money published by HM Treasury.

Governance Statement 2015–16

2.1.6 Accounting Officer Foreword

As Accounting Officer for the Departmental Group, I am responsible for ensuring that the Department for International Development (DFID) has an effective governance framework which provides strategic direction and management of the organisation. In particular, I am responsible for ensuring that the supporting governance systems function as they are designed; oversee delivery of ministerial strategic and policy priorities; ensure value for money and manage risk; and ensure accountability and delivery of efficient and effective organisational performance.

This is in support of the achievement of the Departmental Business Plan and in accordance with the International Development Acts 2002 and 2006, the International Development (Gender Equality) Act 2014 and HM Treasury's Managing Public Money. This Governance Statement represents my assurance to Parliament that, as Accounting Officer, I am satisfied that the Department's finances are adequately controlled.

An overview of the performance of the Department is set out in Section One. Our most significant challenge in 2015–16 has been defeating Ebola in Sierra Leone. The UK led the international response to the pandemic outbreak with DFID at the forefront of this. On 14 January 2016, the World Health Organization declared the two-year Ebola outbreak officially over. We are now working across the affected region to drive lesson learning and support to prepare for future pandemic outbreaks.

During the year, we faced an unusually large number of other crises too, including the ongoing humanitarian crisis in Syria, instability in Yemen, the major earthquake in Nepal, the food crisis in South Sudan and the growing global refugee crisis. Delivering all the government's on-going commitments on international development alongside handling these crises has been particularly challenging for the Department.

The UK Aid Strategy, published as part of the 2015 Spending Review, will see more funding to fragile and conflict affected states including Syria and other countries in the Middle East and North Africa (MENA) region to address current crises and the root causes of migration. It will also deliver more UK aid through cross government funds and other government departments. We are working closely with other departments to ensure that robust governance and control structures are in place to ensure the UK continues to maximise the effectiveness, impact and value for money of the whole of the UK Aid budget.

DFID's Smart Rules were refined and strengthened and a new programme management information platform successfully launched during 2015–16. DFID continued to invest significantly to improve programme management capability, with over 500 staff receiving programme management training in 2015–16 in areas such as finance, risk, programme leadership and commercial awareness. A detailed consultation, including external partners, highlighted that the ongoing programme delivery reform process is helping to drive up skills and confidence levels. 90% of our staff consider they have the skills they need to do their job. This remains a long term change process which will continue to receive sustained investment of time and resources.

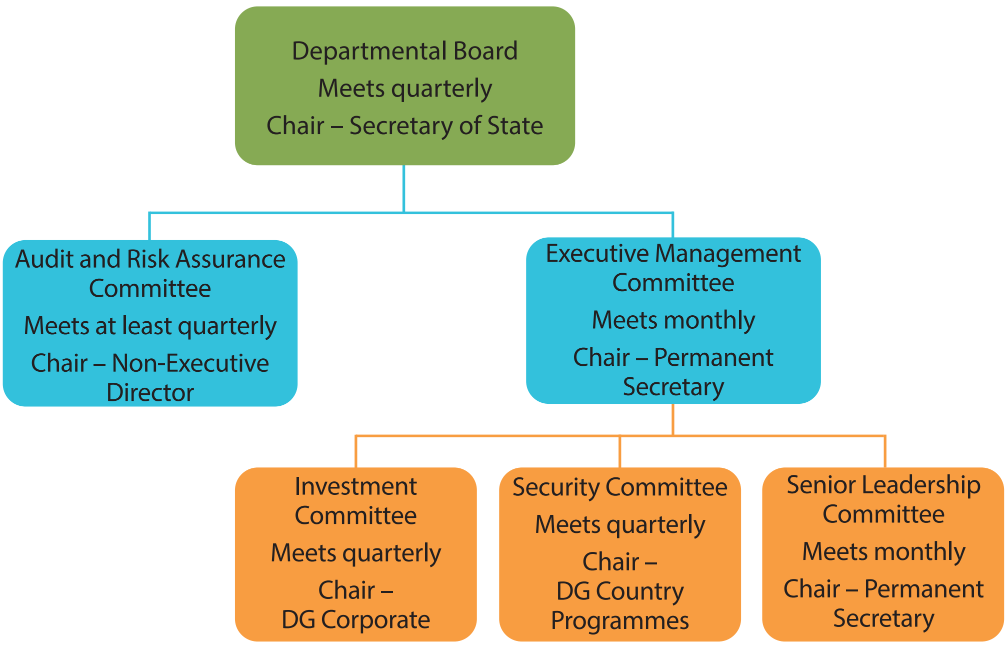
Further enhancing risk management continues to be a focus for the Department. Building on the solid foundation established last year, we have implemented a cohesive risk management framework to provide greater assurance while enabling our staff to be risk aware rather than risk averse. Supporting guidance, tools and examples of good practice are enhancing staff capability at all levels and strengthening our risk awareness culture. DFID takes a robust approach in dealing with instances of fraud. Lessons are learned to raise fraud awareness amongst staff and partners and implement further safeguards. Additional resources have been invested in the Counter Fraud Section (CFS) including the appointment of a forensic accountant and introduction of a new case management system.

DFID has continued to strengthen its commercial capability during the year, with training and events focused on improving commercial acumen across programme delivery, and targeted towards Senior Civil Servants (SCS), Senior Responsible Officers (SRO) and advisor and programme manager roles. A review of DFID's commercial capability was also undertaken, which recognised the important progress DFID has made on our commercial agenda over the last five years. DFID has received four Chartered Institute of Purchasing and Supply awards in the last three years, including for our rapid response efforts to the Ebola epidemic. We are committed to strengthening commercial capability further to support the ambitions and needs of the Department.

In the year ahead, while ensuring that the outcomes of the Bilateral Aid Review and Multilateral Aid Review are implemented, I expect the Department to maintain its focus on Smart Rules, commercial leadership, tackling fraud and corruption, and improving risk management (including in the supply chain), coupled with developing capability, talent and diversity among our workforce, leading and managing change, and a focus on learning and innovation. I also expect that the Department will continue, and increase, its work across Whitehall to support the successful delivery of the UK Aid Strategy.

This year's Board effectiveness review focused on our Departmental Board. Improvements implemented during 2015–16 are increasing the effectiveness of the Board with further improvements planned during 2016–17. In particular, we will continue to develop Non-Executive Directors role within the Department.

2.1.7 How we are structured



2.1.8 Non-Executive Directors

Vivienne Cox – Lead Non-Executive Director

Appointed in December 2010, for six years to December 2016, tenure cannot be extended beyond six years.

Vivienne sits on the Departmental Board. Vivienne is Chairman of Vallourec SA, Senior Independent Director at Pearson plc, a Non-Executive Director of GSK and a member of the board of Stena International. In 2009 she retired from BP after 28 years with the company. Her last full time role was as the Executive Vice President of the Gas, Power and Renewables business.

Richard Keys – Non-Executive Director

Appointed in February 2013, initially for three years to February 2016 and this has now been extended to February 2019. Tenure cannot be extended beyond that date.

Richard sits on the Departmental Board and the Investment Committee and is Chair of the Audit and Risk Assurance Committee. Richard is a former senior partner of PricewaterhouseCoopers. Richard's other roles include Non-Executive Director of Sainsbury's Bank plc, NATS Holdings Ltd and Wessex Water Services Ltd. Richard also chairs the board of Glaziers Hall Ltd and was formerly a Council member of the University of Birmingham and a member of the Audit and Risk Committee at Royal Botanic Gardens, Kew.

Tim Robinson – Non-Executive Director

Appointed in June 2013, for three years to June 2016, tenure may be extended but not to exceed six years.

Tim sits on the Departmental Board and is Chairman of the DFID's Digital Advisory Panel. Tim is CEO of LGC, a global, scientific analysis company that traces its origins to the privatised Laboratory of the Government Chemist. He is also Non-Executive Chair of Open GI, a UK-based software company. Tim has previously held numerous various non-executive positions, including at Camelot, UKTI and Oxfam.

Eric Salama – Non-Executive Director

Appointed in June 2013, for three years to June 2016 and has resigned from that date.

Eric sat on the Departmental Board and the Audit and Risk Assurance Committee. Eric is the Chairman and CEO of Kantar, the consumer insight division of WPP, the largest marketing services and communications company in the world. Eric has also worked in consultancy and political roles, and was a non-executive director of the British Museum and The Horse's Mouth Foundation.

2.1.9 Non-Executive Members

Rachel English – Non-Executive Member

Appointed in September 2010, tenure to September 2016, cannot be extended beyond six years.

Rachel sits on the Audit and Risk Assurance Committee. Rachel is an economist and Chartered Accountant, and has over 30 years' international experience. She began her career at Coopers & Lybrand (now PwC), and then worked for the World Bank Group and European Bank for Reconstruction and Development (EBRD). Subsequently, she held senior management positions in leading energy companies, including BG Group and Shell. Rachel is the Founder of Helios Social Enterprise, working to develop access to modern energy in Africa, and is a Non-Executive Director of Acacia Mining plc, Kuwait Energy plc, and the Global Carbon Capture & Storage Institute Ltd.

Lucy Slinger – Non-Executive Member

Appointed in September 2014, tenure to September 2016, may be extended but not to exceed six years.

Lucy sits on the Audit and Risk Assurance Committee. Lucy has over 17 years' experience with Shell in a wide range of financial positions in the Trading, Retail, LPG and Aviation businesses, Mergers & Acquisitions, Investor Relations and Group Reporting. She is currently VP Group Planning & Appraisal. She is a graduate of Cambridge University as well as holding a Masters in Finance from London Business School and qualified under the Chartered Institute of Management Accountants.

Anne Tutt – Non-Executive Member

Appointed in September 2014, tenure to September 2016, may be extended but not to exceed six years.

Anne sits on the Audit and Risk Assurance Committee. Anne is a qualified Chartered Accountant and has worked in many Finance Director roles in the private sector. She has over 25 years' experience as a Board Director in both executive and non-executive positions for a wide range of organisations in the public, private and not for profit sectors. She chairs the Audit Committees and is a non-executive director of Oxford University Hospitals NHS Foundation Trust, Oxford Radcliffe Hospital Charitable Trust, Next Energy European Solar Utility plc and the International Network for the Availability of Scientific Papers Limited. She is a member of the audit committees of DEFRA, Animal and Plant Health Agency (APHA), the Home Office and the Social Investment Business Limited, and a non-executive director of the Social Investment Business, the Social Investment Business Foundation and Social & Sustainable Capital LLP.

Robert Waugh – Non-Executive Member

Appointed in December 2011, and resigned December 2015.

Robert was a member of the Investment Committee.

Two new members have been identified but not yet appointed to the Investment Committee.

Security Committee – Non-Executive Member

The Security Committee position is currently vacant.

2.1.10 Departmental Board

Roles and responsibilities	Issues covered
The Departmental Board advises on and monitors the delivery of the Secretary of State's strategy and policy priorities. The Board: ▪ sets DFID's strategic direction, and has oversight of DFID's Business Plan; ▪ monitors the implementation of DFID's strategy and policy priorities; ▪ monitors and advises on significant risks to implementation; and ▪ recommends remedial actions if operational or financial performance is off track.	The Board met five times during this reporting year, covering a wide range of strategic, operational and financial issues. The Board took updates from the complete set of sub-committees, allowing for detailed discussion on senior leadership; investment issues; audit and risk and security. At each Board meeting, the Secretary of State gave an update on immediate priorities, allowing for a discussion on urgent issues and priority events. At each Board meeting, the Permanent Secretary provided an update on operational issues, using a standard set of management information to inform discussion of strategic, financial and operational issues. In addition, the Board also discussed the following issues: climate and environment policy; diversity and inclusion; the global goals and sustainable development; resource allocation and DFID's budget.

The Board is required to ensure that it complies with the provisions of the 'Corporate Governance in Central Government Departments: Code of Good Practice 2011' or where it has not, to explain the reasons for any departures from the Code.

DFID is satisfied that the Board has complied with the Code. The Board members are satisfied with the quality of the information provided.

Attendance at Departmental Board meetings

Board Member	Meetings attended	Out of
The Rt Hon Justine Greening MP, Secretary of State	4	5
The Rt Hon Desmond Swayne TD MP, Minister of State	5	5
Baroness Verma, Permanent Undersecretary of State (appointed May 2015)	3	5
The Hon Nick Hurd, Permanent Undersecretary of State (appointed November 2015)	1	2
The Rt Hon Grant Shapps (resigned November 2015)	3	3
Vivienne Cox, Lead Non-Executive Director	5	5
Richard Keys, Non-Executive Director	2	5
Tim Robinson, Non-Executive Director	3	5
Eric Salama, Non-Executive Director	5	5
Mark Lowcock, Permanent Secretary	5	5
Richard Calvert, Director General, Finance and Corporate Performance (resigned September 2015)	1	1
Nick Dyer, Director General, Policy and Global Programmes	5	5
Joy Hutcheon, Director General, Finance and Corporate Performance (previously appointed as Director General, Country Programmes until January 2016)	4	5
David Kennedy, Director General, Economic Development	5	5
Lindy Cameron, Director General, Country Programmes (from January 2016)	2	2

2.1.11 The Executive Management Committee (EMC)

The Executive Management Committee comprises the Permanent Secretary and the four Director Generals. It is chaired by the Permanent Secretary and meets monthly in open session.

Mark Lowcock, Permanent Secretary

Mark was appointed in June 2011. The Permanent Secretary is the most senior civil servant in the Department. The Permanent Secretary is the Accounting Officer for the Department, meaning he is answerable to Parliament for how the Department spends money, and chairs the Executive Management Committee, which provides strategic direction to the management of DFID's operations, staff and financial resources.

Richard Calvert, Director General, Finance and Corporate Performance (Resigned September 2015)

Richard was appointed in August 2009 and left DFID in September 2015.

Joy Hutcheon, Director General, Finance and Corporate Performance

Joy has been Director General, Finance and Corporate Performance since January 2016. The Director General, Finance and Corporate Performance, is responsible for DFID's communications, business solutions, human resources, security and facilities. Joy oversees DFID's Internal Audit function as well as finance and corporate performance and leads on business change and strategy.

Lindy Cameron, Director General, Country Programmes

Lindy has been Director General, Country Programmes since January 2016. The Director General for Country Programmes is responsible for overseeing DFID's programmes in Africa, Asia, the Middle East, the Caribbean and Overseas Territories.

Nick Dyer, Director General, Policy and Global Programmes

Nick was appointed in November 2013. The Director General for Policy and Global Programmes is responsible for overseeing DFID's policies, and its relationship with multilateral agencies including the EU and the UN. He is also responsible for overseeing DFID's Conflict, Humanitarian and Security Department, donor relations, and global initiatives.

David Kennedy, Director General, Economic Development

David was appointed as DFID's first Director General for Economic Development in June 2014. He is responsible for overseeing DFID's commitment to boost economic development, international finance, growth and resilience, and trade and development.

EMC roles and responsibilities

Roles and responsibilities	Issues covered:
■ Guiding DFID strategy and policy priorities, in line with direction set by the ministerial team and the DFID Business Plan. ■ Communicating the vision, direction and priorities of DFID to staff and other stakeholders. ■ Scanning the horizon and considering the strategic challenges and risks to the organization. ■ Ensuring effective allocation and management of DFID's staff and financial resources. ■ Monitoring and improving DFID's performance and capability.	The EMC met 11 times during the reporting period. Each EMC meeting opens with a routine review of the DFID Strategic risk register and a review of DFID Management Information. The EMC then cover priority issues that require decision or discussion. The 11 EMC meetings covered the issues below. Financial Management Review; UK Climate Finance 2016–2020; Commercial Strategy update; Future of International Financial Institutions; Finance Improvement Plan; DFID Results Framework; DFID Allocation Model; People Survey 2015; Procurement and Commercial Future Resourcing Model; HMRC Solo Consultants; Cross-Whitehall ODA Spend; DFID Digital Strategy; DFID Graduate Scheme; DFID Stability Framework; Diversity and Inclusion Stocktake; Board Effectiveness Review.

Attendance at EMC meetings

EMC member	Meetings attended	Out of
Mark Lowcock, Permanent Secretary	11	11
Richard Calvert, Director General, Finance and Corporate Performance (resigned September 2015)	4	4
Nick Dyer, Director General, Policy and Global Programmes	10	11
Joy Hutcheon, Director General, Finance and Corporate Performance (previously appointed as Director General, Country Programmes until January 2016)	10	11
David Kennedy, Director General, Economic Development	11	11
Lindy Cameron, Director General, Country Programmes (from January 2016)	3	3

2.1.12 Committees

Audit and Risk Assurance Committee

Chair – Richard Keys (Non-Executive Director)

Roles and responsibilities	Issues covered
The Audit and Risk Assurance Committee comprises two Non-Executive directors and three Non-Executive members. It meets at least four times a year. The Audit and Risk Assurance Committee reviews and advises the Board and the Accounting Officer on: ■ assurance processes and actions in relation to management of risks; ■ strategic processes for risk management, internal control and governance; ■ the accounting policies, the financial statements, and the annual report of the organisation; ■ the planned activity and results of both internal and external audit; ■ the adequacy of management response to issues identified by audit activity; ■ anti-fraud policies and procedures, whistleblowing processes and arrangements for special investigations; and ■ meeting internal and external auditors without the presence of management.	This year there have been five Audit and Risk Assurance Committee meetings. Particular focus has been on: ■ providing oversight and challenge to how DFID operates with regard to trust funds; ■ reviewing and challenging the accounting approach and processes proposed and also those in place in respect of DFID funds spent through the Private Sector Department. This includes the new funding vehicles being utilised; ■ reviewing the new risk management framework and the roll-out of guidance to staff; ■ reviewing and approving Internal Audit Department assurance reports including oversight of management follow up of the matters identified; ■ reviewing and commenting on the annual report and financial statements; ■ following-up and challenging actions taken to improve counter-fraud awareness in DFID; and ■ reviewing counter fraud updates and reports from the Counter Fraud Section (CFS).

Investment Committee

Chair – Joy Hutcheon (Director General, Finance and Corporate Performance)

Previous Chairs – Nick Dyer from September 2015 to January 2016 and Richard Calvert from April 2015 to September 2015.

Roles and responsibilities	Issues covered
The Investment Committee comprises the four Director Generals, a Non-Executive Director, a Non-Executive Member and key staff including the Director, Value for Money. It meets every two months. The Investment Committee provides assurance to the Departmental Board and EMC that DFID's programme portfolio is delivering value for money. It does not operate as a decision-making body or 'gateway' on new investments, as these decisions are for ministers. Instead, the Committee focuses on ensuring that DFID has the systems, culture and capability to drive improved portfolio performance, and provides leadership and challenge on portfolio development and performance.	Key themes for the Investment Committee over the last year have been: ■ strengthened programme management, leadership and oversight of the programme management cycle, in particular overseeing the implementation of Smart Rules during its first full year; ■ oversight of DFID's development capital portfolio, to provide assurance that it is consistent with wider investment policy, risk frameworks and appetite, and represents value for money in development and financial terms; ■ monitoring portfolio performance and quality and strengthening programme appraisal systems; ■ oversight of DFID's evaluation function.

Security Committee

Chair – Lindy Cameron (Director General, Country Programmes)

Previous Chair – Joy Hutcheon to January 2016

Roles and responsibilities	Issues covered
The Security Committee includes selected Directors and a representative of the FCO. In addition, the Security Committee has in the past had a Non-Executive member role which is currently vacant. The Committee meets quarterly. The Security Committee is responsible for monitoring the adequacy and effectiveness of all aspects of DFID's security globally. Its primary focus is on people security. However, all aspects of physical, personnel, information security or health and safety are reviewed. The Security Committee's role is to provide oversight and assurance that our security is being managed effectively. Risk management is the responsibility of Regional Directors as the senior risk owners.	Key areas of work for the Security Committee over the year included the following: ■ as part of the One HMG work-stream, endorsing a series of joint protocols with the FCO to ensure security services are harmonised, delivered consistently and effectively to agreed standards; ■ reporting on security incidents impacting on DFID staff to identify emerging trends or patterns; ■ providing oversight of the development of an updated Crisis Management Strategy to reflect lessons learned from the Ebola and Nepal crises; ■ establishing a Health, Safety and Staff Wellbeing Committee to provide assurance that measures are in place to mitigate and manage risks to employees; ■ agreeing to raise staff awareness and capability of cyber security including by commissioning a phishing exercise.

Senior Leadership Committee

Chair – Mark Lowcock (Permanent Secretary)

Roles and responsibilities	Issues covered
The Senior Leadership Committee comprises the five members of the Executive Management Committee and the Director, People, Operations and Change. It meets monthly. The Senior Leadership Committee is responsible for ensuring DFID's Senior Civil Service (SCS) structure and roles are designed to meet our future and changing leadership needs, managing SCS performance and pay/reward, and leading on SCS talent and succession management.	During the year, the Senior Leadership Committee focused on SCS behaviours and how delivery has been enabled through more robust objective setting and assessment of performance through mid-year and end- of-year reviews on leading together, collaboration, improvement and accountability. It also improved use of talent assessments for career and development planning and in addressing SCS needs, issues, gaps and risks. Additionally, targeted development interventions to strengthen the SCS pipeline were launched. The Committee continued to secure places for DFID staff on Civil Service-wide talent development programmes.

2.1.13 Risks to our performance: what they are and how we deal with them

Improving risk management continues to be a focus for the Department. Building on the foundations laid last year we have implemented a cohesive risk management framework to provide greater assurance while enabling our staff to be risk aware rather than risk averse. Supporting guidance, tools and examples of good practice are enhancing staff capability at all levels and strengthening our risk awareness culture. We will continue to embed our risk management approach in the year ahead.

The Departmental Board and EMC manage risks to the delivery of DFID's business objectives through the Strategic Risk Register. This is aligned with the UK Aid Strategy and the Single Departmental Plan and focuses on the achievement of the UK Aid Strategy's strategic objectives on strengthening global peace and security, strengthening resilience and response to crises, promoting global prosperity, and tackling extreme poverty. In addition the strategic risk register monitors DFID's operational objective on value for money, including spending commitments. Strategic risks affecting reputation, safety and security as well as external risks outside DFID's control that impact on our ability to deliver our objectives, are also monitored. Monthly meetings of the EMC monitored a set of high level risks which in 2015–16 included DFID's ability to deliver in conflict affected states, our humanitarian response capability due to the protracted crisis in Syria and increasing migration pressures, and achieving results from our policy and manifesto commitments on economic and human development, women and girls, and climate change.

The Strategic Risk Register enables senior management and the Departmental Board to explicitly and proactively identify and mitigate risks across the Department. Key risks to manage in the year ahead include ensuring the outcomes of the Multilateral Aid Review and the Bilateral Aid Review enables the Department to maintain its development impact globally, providing sufficient flexibility to meet the changing and diverse needs of the countries we operate in. We will continue to monitor the risk of fraud and corruption within DFID's portfolio, ensuring our zero tolerance approach is clearly understood by partners. We will monitor compliance with legal requirements including the Gender Equality Act and Public Sector Equality Duty. We will ensure our workforce plans are aligned to operational plans, making sure we have the right people with the right skills in the right place to deliver our objectives. We will monitor our engagement with other government departments to ensure ODA spend is effective in addressing the objectives of the UK Aid strategy.

In the coming year, the Department will retain a strong focus on improving risk management and tackling fraud and corruption. We continue to work in challenging operating environments and will keep identifying and mitigating those risks that impact on our ability to deliver DFID's objectives. Further development of risk registers and management processes are being introduced at Directorate level which will provide a more coherent and joined-up approach across the Department and support the efficient escalation and de-escalation of net risk. Supporting guidance, tools and examples of good practice are enhancing staff capability at all levels and strengthening a culture of strong risk management. Efforts will continue in the year ahead to further embed skills and increase confidence, strengthen leadership, and provide helpful management information that will enhance risk management.

2.1.14 Internal Audit Annual Assurance Opinion

The Internal Audit Department is required to comply with 'Public Sector Internal Audit Standards: Applying the IIA international standards to the public sector'. These require that, at the year end, the Head of Internal Audit forms an opinion over the adequacy and effectiveness of DFID's frameworks for governance, risk management and control.

The opinion is based on the audit work performed in the year, and up to the date of the finalisation of the Annual Assurance Report to the Audit and Risk Assurance Committee. This includes:

- the results of internal audits completed or in draft;
- any follow-up action taken in respect of audits from previous periods;
- the effects of any significant changes in DFID's control environment;
- any matters arising from previous Internal Audit annual assurance reports to DFID;
- the results of consultancy work undertaken during the year;
- the consideration of value for money embedded within each review undertaken by Internal Audit;
- formal audit evidence and work; and
- evidence gathered through being part of DFID as an in-house audit service.

Internal Audit has reported no restrictions that have limited the scope of their work during 2015–16. While the Head of Internal Audit Department reports to the Permanent Secretary, with day-to-day oversight by the Director General Finance and Corporate Performance, Internal Audit has direct access to the Departmental Board and the Audit and Risk Assurance Committee. The latter advises the Accounting Officer concerning the provision of Internal Audit services and consults with senior management on the appointment and performance of the Head of Internal Audit.

In the Annual Assurance Report 2015–16 the Head of Internal Audit has expressed the opinion that:

"In the Internal Audit Department's opinion, DFID had adequate and effective frameworks for:

- Governance
- Risk management
- Control

This opinion covers the period 1 April 2015 to 31 March 2016.

The overall assurance opinion over governance, risk management and control is mandated through audit standards, the Public Sector Internal Audit Standards. This opinion summarises a complex set of data and assurance outcomes gathered from formal, assurance, consultancy, informal and contextual work performed by us during 2015–16. It is intended to provide a high level indicator of the overall adequacy of the frameworks of control for 2015–16.

The overall opinion for 2015–16 is unqualified. The assurance results by risk level show a few areas where controls as designed and operated are not clearly defined as being within DFID's risk appetite and continue to receive management attention.

It is our judgement that the balance of these results suggests clearly that the overall assurance opinion should be unqualified."

2.1.15 Additional assurance information and arm's-length bodies

In addition to the Annual Assurance Opinion from the Head of Internal Audit, I also place reliance on Statements of Assurance. Each Director is responsible for signing off on annual Statements of Assurance, providing me as Accounting Officer with assurance that DFID's management systems are being applied consistently and effectively across their respective Divisions.

The Statement of Assurance process covers 24 key internal controls. This year the three main areas identified for improvement were:

1. The Department is actively improving compliance with and understanding of all legislative requirements, ensuring Smart Rules are up to date and strengthening guidance to support departments. Moving forward, we will proactively identify how new legislation may impact on DFID.
2. The Department was again recognised as one of the most transparent development organisations in the world and has now required that key partners meet similar standards. We will continue to ensure that all relevant documents are published on a timely basis and the Smart Rules have been updated accordingly.
3. Improving risk management and further strengthening counter fraud and corruption activities will remain a focus for the Department. Building on the solid foundation established last year, the development of a cohesive risk management framework will enable staff to be risk aware rather than risk averse. Supporting guidance, tools and examples of good practice enhances staff capability at all levels and strengthens the culture of risk awareness.

Independent Commission for Aid Impact and National Audit Office Audit Reports

As Accounting Officer, I also take account of findings from the work of the Independent Commission for Aid Impact (ICAI), an arm's- length body which is detailed below, and the National Audit Office (NAO).

During the year, ICAI examined and reported on a broad range of topics, producing five reports covering: business in development; DFID's work with multilaterals; DFID's approach to delivering impact; UK aid in a changing world; and reporting on the follow up from recommendations made in previous years. DFID publishes its responses to ICAI's reports.

During the year, the NAO scrutinised and reported on the Department. The NAO produced a value for money study on DFID's response to crises, as well as a memorandum on trends in total UK Official Development Assistance and DFID's expenditure for the International Development Committee. Aspects of the Department's work have also been included within several of the NAO's cross-government reports published during the year.

The Comptroller and Auditor General signed the Department's 2015–16 report and accounts on 11 July 2016 and issued an unqualified audit opinion.

Arms-length bodies

DFID has two non-departmental public bodies for which I am responsible as Accounting Officer.

I. The Independent Commission for Aid Impact (ICAI) was established in May 2011. Its role is to provide independent scrutiny of UK aid, to promote the delivery of value for money on behalf of British taxpayers and to maximise the impact of aid. It reports directly to Parliament through the International Development Select Committee (IDC). Expenditure by ICAI in 2015–16 was £2.2m (2014–15: £3.7m).

   All payments for ICAI are made through DFID systems, which are subject to DFID's internal control framework. In addition, an annual report by the IDC on ICAI, including recommendations, is reviewed by DFID, and DFID responds to recommendations made.

   The Secretary of State is accountable to Parliament for ICAI and, in delivery of this responsibility, the Secretary of State and the Department's Executive Management Committee meet the ICAI Commissioners regularly to ensure that ICAI is able to carry out its work effectively.

As required by the Memorandum of Understanding and the Framework Agreement, ICAI Commissioners have approved a Corporate Plan setting out internal control and risk management arrangements.

II. The Commonwealth Scholarships Commission (CSC) manages the UK contribution to the Commonwealth Scholarship and Fellowship Programme. DFID's grant-in-aid to the CSC in 2015–16 was £25.7m (2014–15: £26m).

Other public sector bodies – CDC Group plc (CDC)

DFID is also the 100% shareholder of CDC, a public limited company. CDC is governed by a Board of Directors answerable to the shareholder through normal company governance processes. The Secretary of State may appoint up to two non-executive directors of CDC, including the Chairperson. The company prepares annual accounts to 31 December. The Department is not involved in CDC operations and does not take part in operational investment decision-making.

2.1.16 Closing statement

I am satisfied with DFID's governance arrangements in terms of safeguarding the use of taxpayers' money. The effectiveness of the Department's corporate governance is continuing to improve, recognising the changing environment for the Department, including heavy engagement in fragile states. DFID will continue to strengthen its governance arrangements. This will ensure we achieve value for money and results from the resources given to us, and achieve our key objective of reducing poverty.

Mark Lowcock

Accounting Officer for the Department for International Development

05 July 2016

2.2 Remuneration report

Remuneration policy

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries. The Review Body also advises the Prime Minister from time to time on the pay and pensions of MPs and their allowances; on peers' allowances; and on the pay, pensions and allowances of ministers and others whose pay is determined by the Ministerial and other Salaries Act 1975.

In reaching its recommendations, the Review Body has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- regional/local variations in labour markets and their effects on the recruitment and retention of staff;
- government policies for improving the public services, including the requirement on departments to meet the output targets for the delivery of departmental services;
- the funds available to departments as set out in the government's Departmental Expenditure Limits (DELs);
- the government's inflation target.

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations. Further information about the work of the Review Body can be found at www.ome.uk.com.

In line with the government's transparency commitments, DFID is now publishing salary details of its senior civil servants, in the format agreed with Cabinet Office, on the government's website www.gov.uk.

The remuneration report has been prepared in accordance with the Employer Pension Notice 452 issued by Cabinet Office.

Service contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Unless otherwise stated below, the officials covered by this Report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at www.civilservicecommission.org.uk.

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the ministers and the permanent members of the Executive Management Committee (EMC) in the Department.

Single total figure of remuneration

Ministers[8]	Salary (£)		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000)[1]		Total (to nearest £1,000)	
	2015–16	2014–15	2015–16	2014–15	2015–16	2014–15	2015–16	2014–15
Justine Greening *Secretary of State*	67,505[2]	67,505	–	–	31,000	22,000	99,000	90,000
Desmond Swayne *Minister of State (from 15/7/14)*	31,680[3]	21,768	–	–	11,000	8,000	43,000	30,000
Baroness Northover *Parliamentary Under Secretary of State (from 4/11/14 to 8/5/15)*	24,540[4]	28,343	–	–	3,000	10,000	28,000	38,000
Baroness Verma *Parliamentary Under Secretary of State (from 12/5/15)*	87,563[5]	–	–	–	35,000	–	123,000	–
Nick Hurd *Parliamentary Under Secretary of State (from 29/11/15)*	7,547[6]	–	–	–	2,000	–	10,000	–
Grant Shapps *Minister of State (from 11/5/15 to 28/11/15)*	25,520[7]	–	–	–	8,000	–	34,000	–

[1] The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

[2] £69,254 (entitled salary) (2014–15: £68,827(entitled salary)).

[3] £33,207 (entitled salary) (2014–15: £33,002 (entitled salary)).

[4] £68,710 (full year equivalent and entitled salary). Total salary for 2015–16 includes a termination payment equal to three months' salary of £17,178 (2014–15: £68,710 (full year equivalent and entitled salary)).

[5] £68,710 (full year equivalent) and £69,136 (entitled salary) plus £36,366 Lords Office-Holder's Allowance (LOHA).

[6] £22,375 (full year equivalent) and £23,844 (entitled salary).

[7] £31,680 (full year equivalent) and £33,207 (entitled salary) Total salary for 2015–16 includes a termination payment equal to three months' salary of £7,920.

[8] These disclosures have been subject to external audit.

Single total figure of remuneration										
EMC members[3]	Salary (£000)		Bonus payments (£000)[1]		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000)[2]		Total (£000)	
	2015–16	2014–15	2015–16	2014–15	2015–16	2014–15	2015–16	2014–15	2015–16	2014–15
Mark Lowcock *Permanent Secretary*	160–165	160–165	–	–	–	–	48,000	35,000	210–215	195–200
Richard Calvert *Director General (to 30/9/15)*	60–65 (125–130 full year equivalent)	125–130	–	10–15	–	–	25,000	26,000	85–90	165–170
Joy Hutcheon *Director General*	120–125	120–125	10–15	10–15	–	–	37,000	28,000	170–175	160–165
Nick Dyer *Director General*	110–115	110–115	–	–	–	–	34,000	80,000	145–150	190–195
David Kennedy *Director General (from 16/6/14)*	125–130	95–100 (125–130 full year equivalent)	–	–	–	–	66,000	57,000	190–195	150–155
Lindy Cameron *Director General (from1/1/16)*	25–30 (100–105 full year equivalent)	–	–	–	–	–	28,000	–	50–55	–

[1] The bonuses reported in 2015–16 relate to performance in 2014–15 and the comparative bonuses reported for 2014–15 relate to performance in 2013–14.

[2] The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

[3] These disclosures have been subject to external audit.

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.

During 2015–16, the following fees and taxable expenses were paid to non-executive members of the Board:

- Vivienne Cox – £20,000 (2014–15: £20,000)
- Richard Keys – £20,000 (2014–15: £20,653)
- Tim Robinson – £nil (£15,000 entitled salary) (2014–15: £nil) (£15,000 entitled salary)[1]
- Eric Salama – £nil (£15,000 entitled salary) (2014–15: £nil) (£15,000 entitled salary)

[1] Entitled salary donated to charity.

This Report is based on accrued payments made by the Department and thus recorded in these accounts. In respect of Ministers in the House of Commons, departments bear only the cost of the additional ministerial remuneration; the salary for their services as an MP (£67,060 from 1 April 2014, £74,000 from 8 May 2015) and various allowances to which they are entitled, are borne centrally. However, the arrangement for ministers in the House of Lords is different in that they do not receive a salary but rather an additional remuneration, which cannot be quantified separately from their ministerial salaries. This total remuneration, as well as the allowances to which they are entitled, is paid by the Department and is therefore shown in full in the figures above.

The following table summarises the number of Senior Civil Service (SCS) staff by pay band as at 31 March 2016 and 31 March 2015.

SCS pay band	31 March 2016 (headcount)	31 March 2015 (headcount)
1	66	70
2	17	16
3	4	4
Perm Sec	1	1
Total	**88**	**91**

Salary ranges for SCS pay bands are:

Pay band 1 – £63,000–£117,800
Pay band 2 – £86,000–£162,500
Pay band 3 – £105,000–£208,100
Perm Sec – £141,836–£277,349

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the Department and treated by HM Revenue and Customs as a taxable emolument. No benefits in kind were provided in 2015–16.

Performance management

All SCS staff are required to use their objectives to capture their contribution to the achievement of DFID’s Business Plan, as well as what they will do to leverage progress in achieving DFID’s Organisational Vision and Improvement Plan.

DFID’s system for SCS performance management is based on the Cabinet Office’s guidance on SCS performance objectives. This guidance states that each member of the SCS must have at least one objective under each of the following headings:

- Business delivery
- Finance/efficiency
- People/capability
- Corporate leadership

All SCS staff must also give consideration to setting objectives that:

- capture their role in fostering an ethos of volunteering across their team, unit or department;
- incorporate diversity by embedding it in business, finance/efficiency or people/capability objectives;
- contribute a proportion of their time to their wider department/agency, and the Civil Service as a whole.

Delegated grade performance

DFID has adopted a best practice performance management framework for delegated grades developed by the Civil Service Employee Policy for use across government. Objectives are set in discussion with individual line managers at the beginning of the performance year (April) and monitored throughout the year. At the end of the performance year employees are given a ‘box marking’ to indicate whether they have met or exceeded their objectives or to indicate that they must improve.

Bonuses are based on performance levels attained and are made as part of the appraisal process. The bonuses reported in 2015–16 relate to performance in 2014–15 and the comparative bonuses reported for 2014–15 relate to performance in 2013–14.

Pay multiples

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid member of the EMC in DFID in the financial year 2015–16 was £160,000–165,000 (2014–15: £160,000–165,000). This was 3.1 times (2014–15: 3.0) the median remuneration of the workforce, which was £53,430 (2014–15: £53,819).

In 2015–16 and 2014–15, no employees received remuneration in excess of the highest-paid member of the EMC. Remuneration ranged from £16,000 to £165,000 (2014–15: £16,000–£165,000).

Total remuneration includes salary, non-consolidated performance-related pay and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value (CETV) of pensions.

The ratio is the same as last year, this is mainly due to two factors: (i) continued pay restraint across all grades; and (ii) DFID maintaining the same grade mix/structure as last year with the median earner remaining at Grade 6.

Pension benefits

Minister	Accrued pension at age 65 as at 31/3/16	Real increase in pension at age 65	CETV at 31/3/16	CETV at 31/3/15[1]	Real increase in CETV
	£000	£000	£000	£000	£000
Justine Greening *Secretary of State*	5–10	0–2.5	107	83	14
Desmond Swayne *Minister of State*	0–5	0–2.5	38	25	8
Baroness Northover *Parliamentary Under Secretary of State (from 4/11/14 to 8/5/15)*	0–5	0–2.5	15	12	2
Baroness Verma *Parliamentary Under Secretary of State(from 12/5/15)*	10-15	0–2.5	160	125	24
Nick Hurd *Parliamentary Under Secretary of State (from 29/11/15)*	0–5	0–2.5	42	40	1
Grant Shapps *Minister of State (from 11/5/15 to 28/11/15)*	0–5	0–2.5	34	27	4

[1] 'CETV at start date' figure this year does not match the 'CETV at end date' figure from last year. This is due to the change in transfer factors used by the PCPF. The factors were changed in March 2016 following updated guidance from HM Treasury which sets the financial assumptions to use to calculate CETVs from PCPF. More information about this change can be found here:

www.gov.uk/government/uploads/system/uploads/attachment_data/file/508105/Basis_for_setting_the_discount_rate_for_calculating_cash_equivalent_transfer_values_payable_from_the_public_service_pension_schemes.pdf

Ministerial pensions

Pension benefits for ministers are provided by the Parliamentary Contributory Pension Fund (PCPF). The scheme is made under statute and the rules are set out in the Ministers' etc. Pension Scheme 2015, available at qna.files.parliament.uk/ws-attachments/170890/original/PCPF%20MINISTERIAL%20SCHEME%20FINAL%20RULES.doc.

Those ministers who are Members of Parliament may also accrue an MP's pension under the PCPF (details of which are not included in this report). A new MP's pension scheme was introduced from May 2015, although members who were aged 55 or older on 1 April 2013 have transitional protection to remain in the previous final salary pension scheme.

Benefits for ministers are payable from State Pension age under the 2015 scheme. Pensions are re-valued annually in line with Pensions Increase legislation, both before and after retirement. The contribution rate from May 2015 is 11.1% and the accrual rate is 1.775% of pensionable earnings.

The figure shown for pension value includes the total pension payable to the member under both the pre- and post- 2015 ministerial pension schemes.

The Cash Equivalent Transfer Value (CETV)

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total ministerial service, not just their current appointment as a minister. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

This is the element of the increase in accrued pension funded by the Exchequer. It excludes increases due to inflation and contributions paid by the minister. It is worked out using common market valuation factors for the start and end of the period.

EMC members	Accrued pension at pension age as at 31/3/16 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/16 [1]	CETV at 31/3/15	Real increase in CETV	Employer contribution to partnership pension account
	£000	£000	£000	£000	£000	Nearest £100
Mark Lowcock *Permanent Secretary*	60–65 plus lump sum of 180–185	2.5–5 plus lump of 7.5–10	1,140	1,073	36	–
Richard Calvert *Director General (to 30/9/15)*	50–55 plus lump sum of 150–155	0–2.5 plus lump sum of 2.5–5	977 [2]	937	20	–
Joy Hutcheon *Director General*	40–45 plus lump sum of 125–130	0–2.5 plus lump sum of 5 – 7.5	802	703	26	–
Nick Dyer *Director General*	40–45 plus lump sum of 130–135	0–2.5 plus lump sum of 5–7.5	836	738	26	–
David Kennedy *Director General (from 16/6/14)*	25–30	2.5–5	437	361	32	–
Lindy Cameron *Director General (from1/1/16)*	30–35	0–2.5	416	380 [3]	15	–

[1] The factors used to calculate the CETV were reviewed by the scheme actuary in 2015, so the tables of factors used to calculate the CETV in 2015 are not the same as those used to calculate the CETV in 2016.

[2] This figure is calculated with a CETV end date of 30 September 2015.

[3] This figure is calculated with a CETV start date of 1 January 2016.

Civil Service pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme (CSOPS) or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos), with a normal pension age of 65.

These statutory arrangements are unfunded, with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 3% and 8.05% of pensionable earnings for members of classic (and members of alpha who were members of classic immediately before joining alpha) and between 4.6% and 8.05% for members of premium, classic plus, nuvos and all other members of alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos, a member builds up a pension based on his or her pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned nuvos pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate in 2.32%. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% up to 30 September 2015 and 8% and 14.75% from 1 October 2015 (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary up to 30 September 2015 and 0.5% of pensionable salary from 1 October 2015 to cover the cost of centrally-provided risk benefit cover (death in service and ill-health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Staff report

All staff costs relate to the staff of the core department and ICAI only. CSC does not have any staff as it uses administrators to carry out its day-to-day operations. The numbers in the table below are included in 'Staff Costs' within the Consolidated Statement of Comprehensive Net Expenditure in Section 3.

Staff costs[1]

	Permanently employed staff	Others	Ministers	Special advisers	2015–16 Total	2014–15 Total
	£000	£000	£000	£000	£000	£000
Wages and salaries	128,533	423	244	147	129,347	126,488
Social security costs	7,938	–	22	15	7,975	7,242
Other pension costs	22,878	–	–	32	22,910	22,343
Sub total	**159,349**	**423**	**266**	**194**	**160,232**	**156,073**
Less recoveries in respect of outward secondments	(51)	–	–	–	(51)	(50) [1]
Total net costs	**159,298**	**423**	**266**	**194**	**160,181**	**156,023**

[1] 2014–15 staff recoveries are recorded within income in the Consolidated Statement of Comprehensive Net Expenditure (see page 85)

Analysis of total staff costs[2]

	Charged to Administration Budget	Charged to Programme Budget	Charged to Capital Budget	Total
	£000	£000	£000	£000
DFID	63,715	94,980	1,486	160,181
Agencies	–	–	–	–
Other designated bodies	–	–	–	–
Total	**63,715**	**94,980**	**1,486**	**160,181**

1 These disclosures have been subject to external audit.
2 These disclosures have been subject to external audit.

The PCSPS and alpha are unfunded multi-employer defined benefit schemes. DFID is unable to identify its share of the underlying assets and liabilities; therefore, sufficient information is unavailable to enable DFID to account for the plan as a defined benefit plan. A full actuarial valuation was carried out as at 31 March 2012. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation www.civilservicepensionscheme.org.uk/about-us/resource-accounts/.

For 2015–16, employers' contributions of £20.8 million were payable to the PCSPS (2014–15: £19.7 million) at one of four rates in the range 20.0% to 24.5% of pensionable earnings, based on salary bands. The Scheme's actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2015–16 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £341,592 (2014–15: £290,473) were paid to one or more of a panel of three appointed stakeholder pension providers. Employers' contributions are age-related and range from 3% to 12.5% of pensionable earnings up to 30 September 2015 and from 8% to 14.75% of pensionable earning from 1 October 2015. Employers also match employee contributions up to 3% of pensionable earnings. In addition, employers' contributions of £14,755 (0.5% of pensionable pay from 1 April 2015) (2014–15: £21,613, -0.8% of pensionable pay), were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due but unpaid to the partnership pension providers at 31 March 2016 were £nil. Contributions prepaid at that date were £nil.

Civil Service and other compensation schemes – exit packages[3]

Comparative data for previous year shown (in brackets).

	Core Department and Agencies		
Exit package cost band	**Number of compulsory redundancies**	**Number of other departures agreed**	**Total number of exit packages by cost band**
<£10,000	– (–)	1 (–)	1 (–)
£10,000–£25,000	– (1)	– (3)	– (4)
£25,000–£50,000	– (–)	3 (3)	3 (3)
£50,000–£100,000	– (–)	8 (6)	8 (6)
£100,000–£150,000	– (–)	– (1)	– (1)
£150,000–£200,000	– (–)	– (–)	– (–)
Total number of exit packages	– (1)	12 (13)	12 (14)
Total cost £000			708 (708)

All exit packages above relate to DFID. 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. There were no retirals on ill-health grounds during 2015–16 (the total accrued pensions liabilities in 2014–15 amounted to £5,927).

3 Disclosure has been subject to external audit.

Average number of persons employed

The average number of whole-time equivalent persons employed by DFID during 2015–16 was 2,852 (2014–15: 2,991). This relates to the Core Department only and does not include ICAI.

The overall staffing numbers have decreased as a result of One HMG Overseas consolidation and a considerable number of staff appointed in country roles and responsibilities transferred to FCO.

The breakdown of staff employed at 31 March 2016 and 31 March 2015 was[4]:

	Permanently employed staff	Ministers	Special advisers	2015–16 Number Total	2014–15 Number Total
Division					
Corporate Performance	522	–	–	522	568
Top Management Group	53	4	3	60	48
Policy and International Relations	523	–	–	523	473
Africa, South and East Asia and Western Hemisphere	1,282	–	–	1,282	1,530
Middle East, Humanitarian and Conflict	289	–	–	289	271
Economic Development	142	–	–	142	140
Total	**2,811**	**4**	**3**	**2,818**	**3,030**

Off-payroll engagements

The table below provides information on all off-payroll engagements as of 31 March 2016, for more than £220 per day and that last longer than six months. The numbers relate to engagements within DFID and entities within its reporting boundary, but do not include public corporations.

	Main Department	Agencies	ALBs
Number of existing engagements as of 31 March 2016	0	0	0

The table below provides information on new off-payroll engagements, or those that reached six months in duration, between 1 April 2015 and 31 March 2016, for more than £220 per day and that last for longer than six months.

	Main Department	Agencies	ALBs
Number of new engagements that reached six months in duration, between 1 April 2015 and 31 March 2016	1	0	0
Number of the above which include contractual clauses giving the Department the right to request assurance in relation to income tax and National Insurance obligations	1	0	0
Number for whom assurance has been requested.	0	0	0
Of which:			
Number for whom assurance has been received	1	0	0
Number for whom assurance has not been received	0	0	0
Number that have been terminated as a result of assurance not being received	0	0	0

4 These disclosures have been subject to external audit.

The table below provides information on the number of off-payroll engagements of board members and/or, senior officials with significant financial responsibility, between 1 April 2015 and 31 March 2016[5].

	Main Department	Agencies	ALBs
Number of off-payroll engagements of Board Members, and/or senior officials with significant financial responsibility	0	0	0
Number of employees that have been deemed Board Members, and/or senior officials with significant financial responsibility	7	0	7

5 Between 1 April 2014 and 31 March 2015 there were 7 employees that have been deemed Board Members, and/or senior officials with significant financial responsibility within the Main Department and ALBs.

2.3 Parliamentary Accountability and Audit report

Statement of Parliamentary Supply (audited)

Summary of Resource and Capital Outturn 2015–16

								2015–16	2014–15
				Estimate			Outturn	Voted outturn compared with Estimate: saving/ (excess)	Outturn
	Note	Voted	Non-voted	Total	Voted	Non-voted	Total		Total
		£000	£000	£000	£000	£000	£000	£000	£000
Departmental Expenditure Limit									
– Resource	SOPS 1.1	6,667,236	575,357	7,242,593	6,643,871	493,777	7,137,648	23,365	7,318,062
– Capital	SOPS 1.2	2,172,914	–	2,172,914	2,124,909	–	2,124,909	48,005	2,350,200
Annually Managed Expenditure									
– Resource	SOPS 1.1	279,440	–	279,440	173,153	–	173,153	106,287	109,004
– Capital	SOPS 1.2	450,000	–	450,000	450,000	–	450,000	–	–
Total budget		**9,569,590**	**575,357**	**10,144,947**	**9,391,933**	**493,777**	**9,885,710**	**177,657**	**9,777,266**
Non-budget									
– Resource		–	–	–	–	–	–	–	–
Total		**9,569,590**	**575,357**	**10,144,947**	**9,391,933**	**493,777**	**9,885,710**	**177,657**	**9,777,266**

Total resource		6,946,676	575,357	7,522,033	6,817,024	493,777	7,310,801	129,652	7,427,066
Total capital		2,622,914	–	2,622,914	2,574,909	–	2,574,909	48,005	2,350,200
Total		**9,569,590**	**575,357**	**10,144,947**	**9,391,933**	**493,777**	**9,885,710**	**177,657**	**9,777,266**

Net cash requirement 2015–16

	Note	2015–16 Estimate £000		2015–16	2014–15
			£000	£000	£000
			Outturn	Outturn compared with Estimate: saving/ (excess)	Outturn
Net cash requirement	SOPS3	9,277,150	8,305,935	971,215	8,132,036

Administration costs 2015–16

	2015–16 Estimate	2015–16 Outturn	2014–15 Outturn
	£000	£000	£000
Administration costs	105,667	101,873	110,113

Figures in the areas outlined in bold are voted totals or other 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 the Financial Review at section 1.6 of the Performance Report.

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

SOPS1 Net outturn

SOPS1.1 Analysis of net resource outturn by section

										2015–16 £000	2014–15 £000
	Outturn							Estimate			Outturn
	Administration			Programme							
	Gross	Income	Net	Gross	Income	Net	Total	Net Total	Net total compared to Estimates	Net total compared to Estimate, adjusted for virements	Total
Spending in Departmental Expenditure Limit											
Voted:											
A: CSC (NDPB) (net) scholarship relating to developing countries	1,606	–	1,606	25,422	–	25,422	27,028	20,174	(6,854)	146	24,691
B: Total Operating Costs	100,336	(415)	99,921	139,498	(65)	139,433	239,354	243,848	4,494	4,494	246,079
C: Independent Commission for Aid Impact (NDPB) (net)	346	–	346	1,900	–	1,900	2,246	3,492	1,246	1,246	3,667
D: Conflict, Stability and Security Fund	–	–	–	90,287	–	90,287	90,287	90,230	(57)	3	25,518
E: Regional Programmes	–	–	–	3,616,692	(7)	3,616,685	3,616,685	3,523,640	(93,045)	955	3,421,879
F: Other Central Programmes	–	–	–	(20,857)	(76)	(20,933)	(20,933)	31,978	52,911	15,851	(17,796)
G: Policy Priorities, International Organisations and Humanitarian	–	–	–	2,689,650	(446)	2,689,204	2,689,204	2,753,874	64,670	670	3,198,024
Non–Voted Expenditure:											
H: European Union Attributed Aid	–	–	–	493,777	–	493,777	493,777	575,357	81,580	81,580	416,000
Total Spending in DEL	102,288	(415)	101,873	7,036,369	(594)	7,035,775	7,137,648	7,242,593	104,945	104,945	7,318,062
Annually Managed Expenditure											
Voted:											
I: Regional Programmes	–	–	–	(422)	–	(422)	(422)	(1,089)	(667)	33	(462)
J: Other Central Programmes	–	–	–	173,575	–	173,575	173,575	280,529	106,954	106,254	109,466
Total Spending in AME	–	–	–	173,153	–	173,153	173,153	279,440	106,287	106,287	109,004
Total	**102,288**	**(415)**	**101,873**	**7,209,522**	**(594)**	**7,208,928**	**7,310,801**	**7,522,033**	**211,232**	**211,232**	**7,427,066**

Explanations of variances between Estimate and outturn are given in the Financial Review at section 1.6 of the Performance Report.

SOPS1.2 Analysis of net capital outturn by section

						2015–16 £000	2014–15 £000
	Outturn			Estimate			Outturn
	Gross	Income	Net	Net	Net total compared to Estimate	Net total compared to Estimate, adjusted for virements	Net
Spending in Departmental Expenditure Limit							
Voted:							
A: CSC (NDPB) (net) scholarship relating to developing countries	–	–	–	–	–	–	–
B: Total Operating Costs	–	–	–	–	–	–	–
C: Independent Commission for Aid Impact (NDPB) (net)	–	–	–	–	–	–	–
D: Conflict, Stability and Security Fund	–	–	–	–	–	–	–
E: Regional Programmes	393,506	(1)	393,505	416,337	22,832	18,532	360,932
F: Other Central Programmes	44,259	(52,278)	(8,019)	21,372	29,391	29,391	(4,214)
G: Policy Priorities, International Organisations and Humanitarian	1,739,423		1,739,423	1,735,205	(4,218)	82	1,993,482
Non-Voted	–	–	–	–	–	–	–
H: European Union Attributed Aid	–	–	–	–	–	–	–
Total Spending in DEL	2,177,188	(52,279)	2,124,909	2,172,914	48,005	48,005	2,350,200
Annually Managed Expenditure:							
Voted:							
I: Regional Programmes	–	–	–	–	–	–	–
J: Other Central Programmes	–	–	–	–	–	–	–
K: Policy Priorities, International Organisations and Humanitarian	450,000		450,000	450,000	–	–	–
Total Spending in AME	450,000	–	450,000	450,000	–	–	–
Total	**2,627,188**	**(52,279)**	**2,574,909**	**2,622,914**	**48,005**	**48,005**	**2,350,200**

Explanations of variances between Estimate and outturn are given in the Financial Review at section 1.6 of the Performance Report.

SOPS2 Reconciliation of outturn to net operating expenditure (previously called "Reconciliation of outturn to net operating cost and against Administration Budget")

SOPS2.1 Reconciliation of net resource outturn to net operating expenditure

	Note	2015–16 £000 Outturn	2014–15 £000 Outturn
Total resource outturn in Statement of Parliamentary Supply			
Budget	SOPS 1.1	7,310,801	7,427,066
Non-budget	SOPS 1.1	–	–
		7,310,801	7,427,066
Add:			
Programme Capital		1,888,503	1,924,904
Grant in Kind – Expense		40,425	–
		1,928,928	1,924,904
Less:			
Income payable to the Consolidated Fund		(3,946)	(36,658)
Non-voted[1] EU attribution		(493,777)	(416,000)
		(497,723)	(452,658)
Net operating costs in Consolidated Statement of Comprehensive Net Expenditure		8,742,006	8,899,312

[1] Non-voted represents EU attribution – in line with FReM rules on activities charged directly, the Consolidated Statement of Comprehensive Net Expenditure does not include amounts attributed to DFID to reflect spending on development activities by the EC from their budget. HM Treasury regulations do, however, require this expenditure to be included as budget outturn and as such it is incorporated within the Statement of Parliamentary Supply as non-voted resource outturn.

SOPS3 Reconciliation of net resources to net cash requirement

	Note	Estimate £000	Outturn £000	Net total outturn compared with Estimate: saving/ (excess) £000
Resource outturn	SOPS1.1	7,522,033	7,310,801	211,232
Capital outturn	SOPS1.2	2,622,914	2,574,909	48,005
Accruals to cash adjustments:				
Adjustments to remove non-cash items:				
Depreciation		(13,000)	(11,290)	(1,710)
New Provisions and adjustments to previous provisions		(352,051)	(266,358)	(85,693)
Other non-cash items		(29,000)	(35,035)	6,035
Adjustments for NDPBs:				
Remove voted resource and capital		(23,666)	(29,273)	5,607
Add cash grant-in-aid		23,666	27,926	(4,260)
Adjustments to reflect movements in working balances:				
Increase in receivables		–	35,351	(35,351)
Increase in payables		–	(937,574)	937,574
Use of provisions		101,611	130,255	(28,644)
		9,852,507	8,799,712	1,052,795
Removal of non-voted budget items:				
Consolidated Fund Standing Services		(575,357)	(493,777)	(81,580)
Net cash requirement		**9,277,150**	**8,305,935**	**971,215**

Explanations of variances between Estimate and outturn are given in the Financial Review at section 1.6 of the Performance Report.

SOPS4 Income payable to the Consolidated Fund

SOPS4.1 Analysis of income payable to the Consolidated Fund

In addition to income retained by the Department, the following income relates to the Department and is payable to the Consolidated Fund *(cash receipts being shown in italics)*.

	Outturn 2015–16 £000		Outturn 2014–15 £000	
	Income	*Receipts*	Income	*Receipts*
Operating income outside the ambit of the Estimate	(3,946)	*(3,946)*	(36,658)	*(36,658)*
Excess cash surrenderable to the Consolidated Fund	-	-	-	-
Total income payable to the Consolidated Fund	**(3,946)**	***(3,946)***	**(36,658)**	***(36,658)***

Losses and special payments[6]

Losses Statement

	2015–16		2014–15	
	DFID	Departmental Group	DFID	Departmental Group
Total number of losses	61	61	78	78
Total value of losses (£000)	1,955	1,955	738	738

DFID takes a robust approach to pursuing loss recovery. There were no individual reportable losses greater than £300,000 during the year.

Details of significant constructive losses:

There were no significant constructive losses during the year.

Special Payments

	2015–16		2014–15	
	DFID	Departmental Group	DFID	Departmental Group
Total number of special payments	1	1	7	7
Total value of special payments (£000)	38	38	201	201

There were no special payments greater than £300,000 during the year.

Remote contingent liabilities[6]

In addition to contingent liabilities disclosed in accordance with IAS 37 at note 14.2 of the accounts, the Department discloses for parliamentary reporting and accountability purposes certain contingent liabilities where the likelihood of a transfer of economic benefit is remote. These amount to £13,183.9 million (2014–15: £12,412.1 million) and comprise:

- £13,007.3 million (2014–15: £12,138.7 million) in respect of callable capital on investments in International Financial Institutions (IFIs). These are subject to call only when required and to the extent necessary to meet the obligations of the IFIs on borrowings of funds or guarantees. The equity base of each IFI allows the institutions to meet their financial objectives by absorbing risk out of their own resources and protecting member countries from a possible call on callable capital. No call has ever been made on the IFIs callable capital stock to date;
- £44.2 million (2014–15: £42.8 million) through the issuance of a promissory note in respect of maintenance of value obligations in respect of subscriptions already paid to the capital stock of the International Bank for Reconstruction and Development (IBRD). These additional payments to IBRD are required in the event the par value of the currency reduces significantly;
- £119.7 million (2014–15: £103.6 million) in respect of the UK share of EU member states' collective guarantees of the European Investment Bank's lending under the Lome conventions and the parallel Council decisions on the Association of Overseas Countries and Territories;
- in 2014-15, £114.6 million in respect of a guarantee over a borrowing facility undertaken by a non-UK overseas territory (the guarantee expired during 2015–16);
- £12.7 million (2014–15: £12.4 million) in respect of other items over £100,000 (or lower, where required by specific statute) that do not arise in the normal course of business and which are reported to Parliament by Departmental Minute prior to the Department entering into the arrangement.

The Department has entered into other unquantifiable contingent liabilities relating to maintenance of the value of subscriptions paid to capital stock of regional development banks and funds. None of these is a contingent liability within the meaning of IAS 37 since the possibility of a transfer of economic value is considered remote. DFID does not expect any liabilities to arise in relation to these contingent liabilities.

6 Disclosures have been subject to external audit.

Going concern

In common with other government departments, the future financing of the Department's liabilities is to be met by future grants of Supply and by the application of future income, both to be approved annually by Parliament. Such approval for amounts required for 2016–17 is due to be voted on account when the Supply and Appropriation (Main Estimates) Bill is put before Parliament. The Bill is expected to be introduced to the House of Commons during July 2016 and there is no reason to believe that future approvals will not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

Common Core Tables (unaudited)

The Core tables for DFID can be found on the internet using the following link: https://www.gov.uk/government/publications/dfid-annual-report-and-accounts-2015-16-core-tables-on-departmental-expenditure.

Mark Lowcock

Accounting Officer for the Department for International Development

05 July 2016

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

I certify that I have audited the financial statements of the Department for International Development and of its Departmental Group for the year ended 31 March 2016 under the Government Resources and Accounts Act 2000. The Department consists of the Core Department and its non-departmental public bodies. The Departmental Group consists of the Department and the bodies designated for inclusion under the Government Resources and Accounts Act 2000 (Estimates and Accounts) Order 2015. The financial statements comprise: the Department's and Departmental Group's Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. I have also audited the Statement of Parliamentary Supply and the related notes, and the information in the Remuneration and Staff Report, and Parliamentary Accountability Disclosures that is described in those reports and disclosures as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Department's and the Departmental Group's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accounting Officer; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash Requirement. I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2016 and shows that those totals have not been exceeded; and
- the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Department's and the Departmental Group's affairs as at 31 March 2016 and of the Department's net operating cost and Departmental Group's net operating cost for the year then ended; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration and Staff Report and the Parliamentary Accountability disclosures to be audited has been properly prepared in accordance with HM Treasury directions made under the Government Resources and Accounts Act 2000; and
- the information given in the Performance Report and the Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of Remuneration and Staff Report, and the Parliamentary Accountability Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Sir Amyas C E Morse

Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Date: 11 July 2016

SECTION 3

The Financial Statements

These accounts have been prepared in accordance with directions given by Her Majesty's Treasury (HM Treasury) in pursuance of the Government Resources and Accounts Act 2000 and comply with the cost allocation and charging guidance set out in HM Treasury guidance.

Consolidated Statement of Comprehensive Net Expenditure

for the year ended 31 March 2016[1]

			2015–16 £000		2014–15 £000
	Note	DFID	Departmental Group	DFID	Departmental Group
Administration costs	4				
Staff costs	3	65,201	65,201	65,668	65,668
Other costs		34,293	35,899	36,440	38,069
Grant in kind	6	40,425	40,425	–	–
Income		(415)	(415)	(1,824)	(1,824)
Programme expenditure	5				
Staff costs	3	94,980	94,980	90,405	90,405
Other costs		8,483,847	8,509,269	8,713,867	8,736,929
Income		(3,353)	(3,353)	(29,934)	(29,934)
Grant in aid to NDPBs					
Administration grant in aid	4	1,606	–	1,654	–
Programme grant in aid	5	24,074	–	24,078	–
Net operating expenditure		**8,740,658**	**8,742,006**	**8,900,354**	**8,899,313**
Total expenditure		8,744,426	8,745,774	8,932,112	8,931,071
Total income		(3,768)	(3,768)	(31,758)	(31,758)
Net operating expenditure		**8,740,658**	**8,742,006**	**8,900,354**	**8,899,313**
Other comprehensive net expenditure					
– Net loss on revaluation of land, buildings and dwellings	16	357	357	–	–
– Net (gain)/loss on revaluation of vehicles	16	(2)	(2)	11	11
– Net gain on revaluation of information technology	16	(84)	(84)	(73)	(73)
– Net gain on revaluation of furniture and fittings	16	(77)	(77)	(120)	(120)
– Net loss/(gain) on revaluation of Development Capital investments	7, 16	27,999	27,999	(1,606)	(1,606)
– Net gain on revaluation of International Financial Institutions	7, 16	(132,339)	(132,339)	(69,855)	(69,855)
– Net gain on revaluation of investment in CDC	7, 16	(82,100)	(82,100)	(420,200)	(420,200)
Comprehensive net expenditure for the year		**8,554,412**	**8,555,760**	**8,408,511**	**8,407,470**

The notes on pages 89 to 120 form part of these accounts.

1 DFID includes core Department and ICAI (an executive NDPB). The Departmental Group also includes CSC.

Consolidated Statement of Financial Position

as at 31 March 2016

	Note	31 March 2016 DFID £000	31 March 2016 Departmental Group £000	31 March 2015 DFID £000	31 March 2015 Departmental Group £000
Non-current assets					
Property, vehicles and equipment	6	62,652	62,652	107,311	107,311
Intangible assets		11,145	11,145	14,382	14,382
Financial investments	7	7,500,187	7,500,187	6,794,458	6,794,458
Trade and other receivables	11	365,603	365,603	237,896	237,896
Total non-current assets		**7,939,587**	**7,939,587**	**7,154,047**	**7,154,047**
Current assets					
Trade and other receivables	11	166,348	166,348	127,568	127,568
Cash and cash equivalents	10	68,668	69,149	3,742	5,193
Total current assets		**235,016**	**235,497**	**131,310**	**132,761**
Total assets		**8,174,603**	**8,175,084**	**7,285,357**	**7,286,808**
Current liabilities					
Bank overdraft	10	(1,140)	(1,140)	(7,917)	(7,917)
Trade and other payables	12	(5,951,456)	(5,951,932)	(4,939,401)	(4,939,499)
Provisions	13	(130,009)	(130,009)	(142,924)	(142,924)
Total current liabilities		**(6,082,605)**	**(6,083,081)**	**(5,090,242)**	**(5,090,340)**
Total assets less current liabilities		**2,091,998**	**2,092,003**	**2,195,115**	**2,196,468**
Non-current liabilities					
Provisions	13	(1,103,217)	(1,103,217)	(954,199)	(954,199)
Total non-current liabilities		**(1,103,217)**	**(1,103,217)**	**(954,199)**	**(954,199)**
Total assets less total liabilities		**988,781**	**988,786**	**1,240,916**	**1,242,269**
Taxpayers' equity and other reserves					
General fund	15	(3,642,765)	(3,642,760)	(3,204,384)	(3,203,031)
Revaluation reserve	16	4,631,546	4,631,546	4,445,300	4,445,300
Total equity		**988,781**	**988,786**	**1,240,916**	**1,242,269**

Mark Lowcock
Accounting Officer for the Department for International Development
05 July 2016

The notes on pages 89 to 120 form part of these accounts.

Consolidated Statement of Cash Flows

for the year ended 31 March 2016

	Note	2015–16 £000	2014–15 £000
Cash flows from operating activities	17.1	(7,616,999)	(7,689,492)
Cash flows from investing activities	17.2	(690,522)	(405,046)
Cash flows from financing activities	17.3	8,380,891	8,103,710
Net increase in cash and cash equivalents in the year before adjustment for receipts and payments to the Consolidated Fund		**73,370**	**9,172**
Payment of amounts due to the Consolidated Fund		(2,637)	(36,617)
Net increase/(decrease) in cash and cash equivalents in the year after adjustment for receipts and payments to the Consolidated Fund		**70,733**	**(27,445)**
Cash and cash equivalents at the beginning of the year	10	(2,724)	24,721
Cash and cash equivalents at the end of the year	10	**68,009**	**(2,724)**

The notes on pages 89 to 120 form part of these accounts.

Consolidated Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2016

	Note	DFID General Fund £000	DFID Revaluation reserve £000	DFID Total reserves £000	Departmental Group General Fund £000	Departmental Group Revaluation reserve £000	Departmental Group Total reserves £000
Balance at 31 March 2014		**(2,399,635)**	**3,953,457**	**1,553,822**	**(2,399,323)**	**3,953,457**	**1,554,134**
Net parliamentary funding – drawn down	15	8,103,710	–	8,103,710	8,103,710	–	8,103,710
Net parliamentary funding – deemed	15	24,107	–	24,107	24,107	–	24,107
Supply payable adjustment	15	4,181	–	4,181	4,181	–	4,181
Operating income payable to the Consolidated Fund	15	(36,658)	–	(36,658)	(36,658)	–	(36,658)
Comprehensive net expenditure for the year	15, 16	(8,900,354)	491,843	(8,408,511)	(8,899,313)	491,843	(8,407,470)
Non-cash adjustments:							
Non-cash charges – auditors' remuneration	4	265	–	265	265	–	265
Balance at 31 March 2015		**(3,204,384)**	**4,445,300**	**1,240,916**	**(3,203,031)**	**4,445,300**	**1,242,269**
Net parliamentary funding – drawn down	15	8,376,710	–	8,376,710	8,376,710	–	8,376,710
Net parliamentary funding – deemed	15	–	–	–	–	–	-
Supply payable adjustment	15	(70,774)	–	(70,774)	(70,774)	–	(70,774)
Operating income payable to the Consolidated Fund	15	(3,946)	–	(3,946)	(3,946)	–	(3,946)
Comprehensive net expenditure for the year	15, 16	(8,740,658)	186,246	(8,554,412)	(8,742,006)	186,246	(8,555,760)
Non-cash adjustments:							
Non-cash charges – auditors' remuneration	4	287	–	287	287	–	287
Balance at 31 March 2016		**(3,642,765)**	**4,631,546**	**988,781**	**(3,642,760)**	**4,631,546**	**988,786**

The notes on pages 89 to 120 form part of these accounts.

Notes to the Departmental Accounts

1. Statement of accounting policies

In accordance with the direction received from HM Treasury under the Government Resources and Accounts Act 2000 (GRAA), these financial statements have been prepared in accordance with the 2015–16 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context taking account of the designation of those entities to be included within the consolidated Departmental Group (the Departmental Group) as determined by Statutory Instrument. Where the FReM permits a choice of accounting policy, the policy which is judged to be most appropriate to the particular circumstances of DFID for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Department are described below. These 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 an additional primary statement, the Statement of Parliamentary Supply, and supporting notes showing the outturn against Estimate in terms of the net resource requirement and the net cash requirement.

These financial statements have been prepared in accordance with the GRAA.

1.1 Accounting convention

These accounts have been prepared on a going concern basis under the historical cost convention, modified to account for the revaluation of non-current assets at their value to DFID by reference to their current costs or fair value as appropriate.

1.2 Basis of consolidation

In accordance with the FReM, these financial statements comprise a consolidation of DFID and those entities which fall within its Departmental Group as defined by Statutory Instrument 2015 No 632 made under the GRAA. Transactions between entities included in the consolidation are eliminated.

In preparation of the Departmental Group Accounts, the Department adopts consistent and uniform accounting policies across all entities. A list of all those entities within the departmental boundary is provided at note 19.2.

1.3 Coverage of accounts

These accounts cover the activities of DFID and its two non-departmental public bodies only, the Commonwealth Scholarship Commission (CSC) and the Independent Commission for Aid Impact (ICAI).

DFID is the sponsor department for CDC Group plc (CDC), a wholly owned public limited company classified in accordance with the European system of accounts (ESA 2010) as applied by the Office for National Statistics, as a ‘self-financing public corporation’. CDC is not consolidated in these accounts in accordance with Statutory Instrument 2015 No 632 (see 1.2 above) and with the FReM as it is deemed to fall outside the departmental resource accounting boundary. DFID’s ownership interest in CDC is recognised in these financial statements within non-current financial asset investments.

In line with FReM rules on activities which are charged directly to departments’ expenditure, the primary statements in these accounts do not include amounts attributed to DFID in relation to spending on development activities by the European Union (EU) from the EU budget. The Statement of Parliamentary Supply does, however, include this expenditure when calculating resource outturn for the year under review. As a result, this expenditure is included within note SOPS2, detailing the reconciliation between Resource Outturn for the year and the total included in the Consolidated Statement of Comprehensive Net Expenditure.

1. Statement of accounting policies (continued)

1.4 Administration and programme expenditure

The Consolidated 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 Consolidated Budgeting Guidelines by HM Treasury. Administration costs and income reflect the costs of running the Department. Programme costs reflect non-administrative costs, including payments of grants and other disbursements by the Department and certain staff costs where they relate directly to service delivery.

1.5 Grants payable

Grants payable are recorded as expenditure in the period in which the underlying event or activity giving entitlement to the grant occurs. Where the period to which the payments are to be applied is clearly defined, the appropriate resource adjustments are made to reflect the period of expenditure through accruals and prepayments. Where grants are made to governments or international organisations and UK contributions are pooled and cannot be matched directly with particular activities, expenditure is recognised in the period when agreed conditions for payment by DFID to the programme partner have been met.

In certain cases, grant contributions to international organisations are made in the form of promissory notes. The full amount of the promissory note deposit is recognised as an expense in the period in which the note is deposited. Amounts not drawn down in cash from promissory notes at the Consolidated Statement of Financial Position date are included in 'Trade and other payables'.

1.6 Value Added Tax (VAT)

The Department is registered for VAT and pays tax on its purchases in accordance with the Value Added Tax Act 1994. Income and expenditure are shown net of VAT where output tax is charged or input tax is recoverable. Irrecoverable VAT incurred is included within the overall cost of purchases. Amounts owed by HM Revenue and Customs for VAT recoverable at the Consolidated Statement of Financial Position date are included in 'Trade and other receivables'.

1.7 Foreign exchange

Transactions denominated in foreign currency are accounted for at the sterling equivalent at the exchange rate ruling at the date of each transaction. Monetary assets and liabilities denominated in foreign currency are translated into sterling at the exchange rates ruling at the Consolidated Statement of Financial Position date. Differences on translation of balances are recognised as operating costs within the Consolidated Statement of Comprehensive Net Expenditure. Non-monetary assets and liabilities are subject to annual revaluation and are translated at the Consolidated Statement of Financial Position date. Exchange differences are taken to the Revaluation Reserve.

1.8 Pensions

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) are unfunded multi-employer defined benefit schemes but DFID is unable to identify its share of the underlying assets and liabilities.

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation (www.civilservicepensionscheme.org.uk/media/94676/pcsps-2012-valuation-final-report-final-22072014.pdf). The contribution rates are set to meet the cost of the benefits accruing during 2015–16 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer contributions are age-related and range from 3% to 12.5% of pensionable earnings up to 30 September 2015 and from 8% to 14.75% of pensionable earning from 1 October 2015. DFID also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions equating to 0.5% of pensionable pay from 1 April 2015 were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

1. Statement of accounting policies (continued)

1.9 Property, vehicles and equipment

Property, vehicles and equipment are capitalised above a threshold of £1,000 for individual assets. Items of furniture and fittings and information technology, some of which may individually cost less than £1,000, are capitalised on a grouped basis.

Assets under construction are capitalised on the basis of actual costs incurred during the period until the work is completed, when the asset is deemed available for use and reclassified accordingly. Assets under construction are held at historic cost.

Equipment used for general administration purposes is recognised as assets, including any costs associated with bringing it into working condition. Therefore, asset costs include salaries and expenses of departmental staff arising directly from the development, construction and acquisition of the asset. Property, vehicles and equipment do not include items purchased from programme expenditure.

Refurbishments to freehold and leasehold properties are capitalised at the actual costs incurred, where these extend the useful life or functionality of the underlying leased asset.

Freehold land, buildings and dwellings and leasehold buildings are shown at market value based on professional valuations carried out at not more than five year intervals. Freehold buildings and dwellings and leasehold buildings are held at depreciated market value based on the most recent revaluation. Freehold land is not depreciated.

Improvements to assets leased under operating leases are included within the leasehold-related assets category and are held at depreciated historic cost over the remaining lease life. Buildings and land held on short term leases are regarded as operating leases and rental payments are recorded in the Consolidated Statement of Comprehensive Net Expenditure.

Vehicles, furniture and fittings and information technology are stated at current value using appropriate indices. Current value is updated quarterly based on monthly indices provided by the Office for National Statistics website.

Any surplus on revaluation is recognised directly in the Revaluation Reserve, except to the extent that the surplus reverses a previous revaluation deficit on the same asset which was previously recognised in the Consolidated Statement of Comprehensive Net Expenditure. In such circumstances, the resulting credit is recognised in the Consolidated Statement of Comprehensive Net Expenditure. Any deficit on revaluation is recognised in the Consolidated Statement of Comprehensive Net Expenditure, except to the extent that it reverses a previous revaluation surplus on the same asset, in which case it is taken directly to the Revaluation Reserve.

1.10 Depreciation

Depreciation is provided on property, vehicles and equipment on a straight line basis over the remaining useful lives of the assets. Depreciation on assets under construction, including improvements to leaseholds, is provided from the point at which these come into use. The useful lives for main asset categories are as follows:

Office accommodation (freeholds)	30 years
Domestic property overseas (freeholds)	20 years
Improvements to freeholds	15 years
Leasehold-related assets	Over the remaining term of the lease
Vehicles	5 years
Furniture and fittings	Mainly at 5 and 10 years
Information technology	1 to 8 years

1. Statement of accounting policies (continued)

1.11 Financial instruments

IFRS 7 'Financial Instruments: Disclosures' requires disclosures in the accounts that enable users to evaluate the significance of financial instruments to the financial position and performance of the Department. Furthermore, it requires the disclosure of the nature and extent of risks arising from financial instruments to which DFID is exposed during the year and at the financial year end, and requires explanation of how those risks are managed.

Financial assets and liabilities are recognised when the Department becomes party to the contracts that give rise to them and conditions satisfying recognition are met. These are derecognised when the right to receive cash flows has expired or where the Department has transferred substantially all the risks and rewards of ownership or control of the asset.

All other financial assets and liabilities that are not separately disclosed in the accounting policies are recorded at amortised cost using the effective interest rate method.

1.12 Financial investments

The Departmental Group's financial investments have been classified as available-for-sale based on the assessment of the nature of the investments upon initial recognition in the Department's accounts.

Available-for-sale assets are non-derivative financial assets designated as such or not classified within the FReM as any of the other three categories of financial instruments: held-to-maturity investments, loans and receivables or held at fair value through profit or loss. These assets are intended to be held for an indefinite period of time and may be sold in response to policy decisions or equity prices. Available-for-sale financial assets are recognised initially at fair value. At initial recognition, the best evidence of fair value in an arm's length transaction is cash received or paid, unless there is evidence to the contrary. The fair value on recognition also includes any directly attributable transaction costs. After initial recognition, these financial assets are carried at fair value. Gains and losses in fair value are recognised directly in Taxpayers' Equity except for impairment losses. Impairment losses are recognised in the Consolidated Statement of Comprehensive Net Expenditure. On de-recognition, the cumulative gain or loss previously recognised in equity is recognised in the Consolidated Statement of Comprehensive Net Expenditure.

Available-for-sale assets at 31 March 2016 and 2015 include:

International Financial Institutions

Investments include the United Kingdom interest in certain International Financial Institutions (IFIs). Shares in these bodies are not traded securities.

Investments in IFIs are valued at fair value. In the absence of available market data, an approximation of the fair value of DFID's interests is assessed as DFID's share of the audited net assets of the IFIs, based on the number of shares subscribed by DFID. The Articles of Agreement of all the IFIs specify that this is the valuation basis that would be used to determine the value that DFID would realise on dissolution of the individual Institutions. This value is determined based on the net assets disclosed on the Statement of Financial Position of each IFI at the date closest to DFID's year end, adjusted for any subsequent known changes in ownership. The IFIs apply United States Generally Accepted Accounting Standards or International Financial Reporting Standards.

Public Corporations

In the absence of observable market data for investments in public corporations outside the departmental boundary, net asset value per recent audited accounts is used as a measure for determining fair value, taking into consideration the Department's assessment of impairment or material changes to fair value for bodies with non-coterminous reporting dates. Fair value changes reflect the change in value of net assets held by these bodies, recognising their accounting policy of measuring financial instruments comprising substantially all the value of net assets at fair value. This applies to DFID's investment in CDC.

1. Statement of accounting policies (continued)

1.12 Financial investments (continued)

Development Capital

Development capital (DC) assets are investments made by DFID to achieve defined development objectives while retaining an ongoing, recoverable, interest in the assets funded. These include equity investments, debt instruments and other returnable grant arrangements. The fair values of DC assets are estimated based on a variety of valuation techniques performed by independent valuation experts, as appropriate to the nature of each asset. Valuation techniques used include the use of earnings multiples, discounted cash flows analysis using discount rate set by HM Treasury and net asset values.

1.13 Long term loans

In accordance with IAS 39, long term loans and receivables have been valued at amortised cost based on expected future cash flows, net of provisions. The discount rate applied to future cash flows to calculate amortised cost is the higher of the long term interest rate set by HM Treasury or the rate intrinsic to each agreement. Provisions applied include amounts which the UK expects will not be repaid. Repayments forecast to be made within one year are included in 'Current trade and other receivables' (note 11.1).

1.14 Impairment of financial assets

The Departmental Group assesses at the end of each reporting period whether there is objective evidence that loans and receivables, or available-for-sale assets, are impaired. Evidence of impairment arises where there is observable data indicating that there is a measurable decrease in the estimated future cash flows from holding financial assets.

For loans and receivables, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest rate method. The carrying amount of the asset is reduced in the Consolidated Statement of Financial Position and the loss is recognised in the Consolidated Statement of Comprehensive Net Expenditure. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the counterparty's credit rating), the previously recognised impairment loss is reversed.

For financial assets classified as available-for-sale, the impairment loss, measured as the difference between the fair value at acquisition and the current fair value (less any impairment loss on that financial asset previously recognised in the Consolidated Statement of Comprehensive Net Expenditure) is removed from Taxpayers' Equity and recognised in the Consolidated Statement of Comprehensive Net Expenditure. Impairment losses recognised in the Consolidated Statement of Comprehensive Net Expenditure are not subsequently reversed until the related financial asset is de-recognised. Generally, for investments in this classification, an impairment review is carried out at the reporting date. Indicators of impairment for these other investments include net cash outflows or operating losses, a reduction in net assets, and other factors influencing recoverable amount. If there is a sustained increase in the fair value of an available-for-sale asset where an impairment loss has previously been recognised, then the increase in value may be treated as a revaluation and recognised through Taxpayers' Equity however the previous impairment is not reversed through the Consolidated Statement of Comprehensive Net Expenditure.

1.15 Cash and cash equivalents

Cash comprises cash on hand with UK and overseas banks and demand deposits at the Consolidated Statement of Financial Position date. Cash equivalents comprise any assets considered by management to be readily convertible to cash, due to their highly liquid and short term nature, by way of a readily available market for sale.

1. **Statement of accounting policies** (continued)

1.16 Provisions

DFID provides for legal and constructive obligations, related to past events, where the obligations are of uncertain timing or value at the Consolidated Statement of Financial Position date. Such provisions are based on the best estimate of the expenditure required to settle the obligation. Where the time value of money is material, expected cash flows are stated at discounted amounts using the nominal discount rate set by HM Treasury.

1.17 Contingent assets and 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'.

The Department discloses a contingent asset where it is probable there will be an inflow of economic benefits from a past event, but where the outcome (timing and/or value) is uncertain. An estimate of the financial effect is indicated, where possible.

1.18 Third party assets

Cash balances in the primary statements exclude amounts held for third parties as custodian or trustee but in which neither DFID nor the UK Government more generally has a direct beneficial interest. Amounts of this nature held at the Consolidated Statement of Financial Position date are disclosed in note 18.

1.19 Critical accounting judgements and estimates

The Accounting Officer, in preparing the accounts, is required to select suitable accounting policies, apply them consistently and make estimates and assumptions that are reasonable and prudent. These judgements and estimates are based on historical experience and other factors considered relevant. Actual results may differ from these estimates and assumptions.

Critical accounting estimates are those which involve the most complex or subjective judgements or assessments. The areas of DFID's business that typically require such estimates in implementing the accounting policies set out above are explained in more detail below.

(a) Useful lives of property, vehicles and equipment and intangible non-current assets

DFID's management annually reviews and re-affirms the appropriateness of the useful lives of tangible and intangible assets for the purposes of applying depreciation.

(b) Impairment review of property, vehicles and equipment

Each year DFID carries out a review of the carrying value of property, vehicles and equipment to assess indications of impairment.

(c) Impairment review of financial assets

DFID carries out an annual impairment review of the carrying value of its financial assets. Details of this policy are set out in note 1.14.

(d) Provisions against long term loans and receivables

Long term loan balances are held with a number of overseas governments and organisations. DFID carries out an annual review to assess the expected amounts receivable against the carrying value of loans outstanding, giving consideration to factors affecting recoverability such as political matters; for example, stability within the recipient country, or economic developments and progress towards debt reduction initiatives such as the Paris Club or the Heavily Indebted Poor Countries (HIPC) initiative. Where there is a likelihood that the full carrying value may not be received, a provision is made against the carrying value of the amount due.

1. Statement of accounting policies (continued)

1.19 Critical accounting judgements and estimates (continued)

(e) Fair value of financial investments

Financial investments are measured at fair value at the Consolidated Statement of Financial Position date using a range of valuation techniques as appropriate to the nature of each asset. These valuation techniques involve a number of assumptions and judgements depending on the method applied.

1.20 Effects of future accounting policies

The following is a list of relevant changes to IFRS that have been issued but which were not effective in the reporting period:

- The International Accounting Standard Board's Disclosure Initiative Amendment to IAS 1 'Presentation of financial statements' is effective for periods beginning on or after 1 January 2016. This introduces five narrow-focus improvements to disclosure requirements relating to materiality, order of the notes, subtotals, accounting policies and disaggregation. The Amendment is not expected to have a significant impact on the Department's accounts.
- IFRS 9 'Financial instruments' is expected to be effective for financial reporting periods beginning on or after 1 January 2018. The new standard makes changes to the classification and measurement of financial assets, previously reported under IAS 39 'Financial instruments: Recognition and measurement'. The Department is currently assessing the impact as it may have a material effect on the recognition of impairments.

1.21 Operating segments

IFRS 8 defines an operating segment as a component of an entity:

- that engages in business activities from which it earns revenues and incurs expenditure;
- whose operating results are reviewed regularly by the entity's decision makers to make decisions about resources to be allocated to the segment and assess its performance;
- for which discrete financial information is available.

DFID's structure comprises a number of divisions which are individually, and collectively, responsible for delivering the Department's expected output and objectives. Each division reports through a Director General, who is a member of the Executive Management Committee. Budgets and resources are allocated to divisions based on business plans. These are reviewed and signed off, firstly by the responsible Director then ultimately by the responsible Director General. The Executive Management Committee reviews a monthly finance report as a standing item on its agenda. This aggregates financial data for all divisions and summarises financial performance, both historical and forecast, by Director General area. As such, the divisions are considered the most appropriate operating segments for disclosure in note 2, which sets out the income and expenditure for each operating segment.

1.22 Changes in accounting policy

DFID has consistently applied the accounting policies referred to above to all periods presented in these financial statements.

2. Statement of operating costs by operating segment

IFRS 8 requires disclosure of income and expenditure by operating segment. The basis for defining operating segments is set out in note 1.21.

The standard also includes a requirement to show net assets per operating segment. The structure of DFID means that all assets included in the Consolidated Statement of Financial Position are used for the general administration and benefit of DFID as a whole. As such, DFID considers the Consolidated Statement of Financial Position to be centrally maintained and monitored by the Finance and Corporate Performance Division and it would therefore all fall under the reporting line of the Director General for Corporate Performance.

For the year ended 31 March 2016

Director General/Director	Division	Gross expenditure £000	Income £000	2015–16 Net expenditure £000
Corporate Performance	Central Department[1]	228,537	(2,835)	225,702
	Business Change and Strategy Division	1,187	–	1,187
	Business Solutions Division Level	10,717	–	10,717
	Communications Division	2,833	–	2,833
	Finance and Corporate Performance Division	8,012	–	8,012
	Group Operations	17,394	(319)	17,075
	Human Resources	6,993	–	6,993
	Internal Audit	2,090	(11)	2,079
	Non-Departmental Public Body	2,246	–	2,246
Corporate Performance		**280,009**	**(3,165)**	**276,844**
Permanent Secretary	Top Management Group	4,242	–	4,242
Permanent Secretary		**4,242**	**–**	**4,242**
Policy and Global Programmes	Global Funds	595,572	–	595,572
	International Relations Division	678,624	(446)	678,178
	Policy Division	820,855	–	820,855
	Research and Evidence Division	356,799	–	356,799
	PGP Directorate	1,101	–	1,101
Policy and Global Programmes		**2,452,951**	**(446)**	**2,452,505**
Country Programmes	Asia, Caribbean and Overseas Territories	1,149,982	(3)	1,149,979
	East and Central Africa	1,405,544	(67)	1,405,477
	Regional Directorate	166,413	–	166,413
	West and Southern Africa	794,383	(11)	794,372
	Western Asia Division	23,251	–	23,251
Country Programmes		**3,539,573**	**(81)**	**3,539,492**
Economic Development	Economic Development Division	1,530,043	(76)	1,529,967
Economic Development		**1,530,043**	**(76)**	**1,529,967**
Middle East, Humanitarian and Conflict	Middle East, Humanitarian and Conflict Division	938,956	–	938,956
Middle East, Humanitarian and Conflict		**938,956**	**–**	**938,956**
Total		**8,745,774**	**(3,768)**	**8,742,006**

[1] Central Department expenditure includes an accounting loss of £40.4 million relating to the transfer of tangible fixed assets to the Foreign & Commonwealth Office in relation to the One HMG platform. This has no budgetary impact.

2. Statement of operating costs by operating segment (continued)

For the year ended 31 March 2015

Director General/Director	Division	Gross expenditure £000	Income £000	2014–15 Net expenditure £000
Corporate Performance	Central Department	108,604	(37,320)	71,284
	Business Change and Strategy Division	682	–	682
	Business Solutions Division Level	10,791	(13)	10,778
	Communications Division	60,276	–	60,276
	Finance and Corporate Performance Division	9,842	–	9,842
	Group Operations	19,092	(1,544)	17,548
	Human Resources	6,488	(33)	6,455
	Internal Audit	1,929	–	1,929
	Non-Departmental Public Body	3,667	–	3,667
Corporate Performance		**221,371**	**(38,910)**	**182,461**
Permanent Secretary	Top Management Group	3,821	–	3,821
Permanent Secretary		**3,821**	**–**	**3,821**
Policy and Global Programmes	Global Funds	831,238	–	831,238
	International Relations Division	635,977	(454)	635,523
	Policy Division	977,125	–	977,125
	Research and Evidence Division	334,865	–	334,865
Policy and Global Programmes		**2,779,205**	**(454)**	**2,778,751**
Country Programmes	Asia, Caribbean and Overseas Territories	650,259	(195)	650,064
	East and Central Africa	1,255,719	(162)	1,255,557
	Regional Directorate	245,310	–	245,310
	West and Southern Africa	798,287	(124)	798,163
	Western Asia Division	468,449	–	468,449
Country Programmes		**3,418,024**	**(481)**	**3,417,543**
Economic Development	Growth and Resilience Division	60,878	–	60,878
	International Finance Division	1,550,319	(129)	1,550,190
	Trade for Development Division	12,001	–	12,001
Economic Development		**1,623,198**	**(129)**	**1,623,069**
Middle East, Humanitarian and Conflict	Middle East, Humanitarian and Conflict Division	893,652	16	893,668
Middle East, Humanitarian and Conflict		**893,652**	**16**	**893,668**
Total		**8,939,271**	**(39,958)**	**8,899,313**

3. Staff costs

	2015–16 Total £000	2014–15 Total £000
Wages and salaries	129,347	126,488
Social security costs	7,975	7,242
Other pension costs	22,910	22,343
Sub total	**160,232**	**156,073**
Less recoveries in respect of outward secondments	(51)	(50) [1]
Total net costs	**160,181**	**156,023**

[1] 2014–15 Staff recoveries are recorded within income (notes 4 and 5).

For more information on staff costs refer to the Staff Report section of the Remuneration Report on page 72.

4. Administration costs

		2015–16		2014–15	
	Note	DFID £000	Departmental Group £000	DFID £000	Departmental Group £000
Rentals under operating leases		2,268	2,268	11,942	11,942
Charges under finance leases		–	–	2,204	2,204
		2,268	2,268	14,146	14,146
Other current expenditure		22,406	24,012	7,132	8,761
Non-cash items					
Depreciation: property, vehicles and equipment	6	4,902	4,902	11,029	11,029
Amortisation: intangible assets		6,388	6,388	6,805	6,805
Gain on disposal of property, vehicles and equipment	8	(1,278)	(1,278)	(7,530)	(7,530)
Loss on disposal of intangible assets	8	12	12	–	–
Auditors' remuneration and expenses[1]		287	287	265	265
Movement in other provisions	13	(692)	(692)	4,593	4,593
		34,293	35,899	36,440	38,069
Staff costs		65,201	65,201	65,668	65,668
Grant in aid		1,606	–	1,654	–
Grant in kind	6	40,425	40,425	–	–
Administration income		(415)	(415)	(1,824)	(1,824)
Total net costs		**141,110**	**141,110**	**101,938**	**101,913**

[1] In addition, the National Audit Office received cash fees indirectly from DFID via other organisations to which it is a sub-contractor for carrying out advisory services. Indirect fees totalled £214,073 in 2015–16 (2014–15: £213,561). Cash fees directly received from DFID during 2015–16 were £Nil (2014–15: £Nil).

5. Programme expenditure

			2015–16		2014–15
		DFID	Departmental Group	DFID	Departmental Group
	Note	£000	£000	£000	£000
Grants and current expenditure		6,215,787	6,241,209	6,703,849	6,726,911
Promissory note deposits	12.2	2,006,265	2,006,265	2,081,361	2,081,361
Non-cash items					
(Gain)/loss on foreign exchange		(5,255)	(5,255)	2,895	2,895
Movement in IFFIm and AMC provisions	13	267,050	267,050	(74,238)	(74,238)
		8,483,847	8,509,269	8,713,867	8,736,929
Staff costs		94,980	94,980	90,405	90,405
Grant in aid		24,074	–	24,078	–
Programme income		(3,353)	(3,353)	(29,934)	(29,934)
Total net costs		**8,599,548**	**8,600,896**	**8,798,416**	**8,797,400**

6. Property, vehicles and equipment

Consolidated 2015–16	Land, buildings and dwellings	Leasehold-related assets	Vehicles	Furniture and fittings	Information technology	Assets under construction	Total
	£000	£000	£000	£000	£000	£000	£000
Cost or valuation							
At 1 April 2015	**78,380**	**41,986**	**9,775**	**17,741**	**18,034**	**3,462**	**169,378**
Restatement of opening balance [1]	(950)	(21,114)	(849)	(5,457)	(1,119)	(1)	(29,490)
Additions	2	413	55	339	974	74	1,857
Revaluation	(2,325)	–	3	120	184	–	(2,018)
Brought into use/reclassifications	275	(349)	–	74	591	(496)	95 [2]
Grant in kind	(22,219)	(17,359)	(5,786)	(8,294)	(1,500)	(1,473)	(56,631)
Disposals	(72)	(58)	(629)	(303)	(811)	(470)	(2,343)
At 31 March 2016	**53,091**	**3,519**	**2,569**	**4,220**	**16,353**	**1,096**	**80,848**
Depreciation							
At 1 April 2015	(6,982)	(27,174)	(6,123)	(11,517)	(10,270)	(1)	(62,067)
Restatement of opening balance [1]	950	21,114	849	5,457	1,119	1	29,490
Charged in year	(1,138)	(526)	(331)	(487)	(2,420)	–	(4,902)
Depreciation on revaluation	1,968	–	(1)	(43)	(100)	–	1,824
Brought into use/reclassifications	(24)	41	–	(17)	4	–	4 [2]
Grant in kind	2,093	5,257	3,617	4,339	900	–	16,206
Disposals	5	21	269	256	698	–	1,249
At 31 March 2016	**(3,128)**	**(1,267)**	**(1,720)**	**(2,012)**	**(10,069)**	**–**	**(18,196)**
Carrying amount at 31 March 2016	**49,963**	**2,252**	**849**	**2,208**	**6,284**	**1,096**	**62,652**
Carrying amount at 31 March 2015	**71,398**	**14,812**	**3,652**	**6,224**	**7,764**	**3,461**	**107,311**

[1] Alignment of gross value and accumulated depreciation between general ledger and fixed asset register. £Nil impact on net book value.
[2] £0.1 million was brought into use/reclassified from intangibles during 2015–16.

6. Property, vehicles and equipment (continued)

The above relates to assets held by DFID. CSC and ICAI do not hold any assets.

The Department's freehold property in East Kilbride was valued at 31 March 2016 by GVA Grimley Limited using Royal Institute of Chartered Surveyors (RICS) guidelines. A revised market value based on existing use of £4.2 million (land £1.1 million, buildings £3.1 million) was reported.

Included in buildings is 22/26 Whitehall which was most recently valued at £44.1 million on 12 October 2012 by the District Valuer Services (the property arm of the Valuation Office Agency), on transfer to DFID from the Cabinet Office. Effective from 3 March 2015, the ownership transferred to HM Treasury Sovereign Sukuk plc, which is wholly owned by HM Treasury, with the ownership reverting effective 1 August 2019. The Department leases 22/26 Whitehall from the Department for Communities and Local Government (DCLG) for no consideration. DCLG in turn leases the assets from the HM Treasury UK Sovereign Sukuk plc, for which HMT is paying the lease costs. As the Department retains all the risks and rewards associated with these properties and expects to continue to do so over their remaining economic lives, their value is included in the 'Land, buildings and dwellings' column above.

Overseas properties were most recently valued during 2011–12. Zambia properties were revalued at 13 February 2012 by Pam Golding Properties; Zimbabwe properties were revalued at 6 February 2012 by SEEF Properties; Uganda property was valued at 17 January 2012 by Eastland's Agency Real Estate; Malawi properties were valued at 9 March 2012 by MPICO Limited; Pakistan property was valued at 22 February 2012 by W W Engineering Services (Pvt) Ltd; Ethiopia property was valued at 31 January 2012 by CPMS.

During 2015–16 the Secretary of State for International Development transferred the majority of DFID's overseas assets (including those overseas properties detailed above) to the Foreign and Commonwealth Office (FCO) as part of the One HMG agenda, where the FCO consolidated DFID's overseas corporate services into FCO's overseas operations. The assets were transferred as a grant in kind totalling £40.4 million, reflected within the table above as 'Grant in kind'. A budget transfer was also made to the FCO to cover 2015–16 impairments and depreciation.

6. Property, vehicles and equipment (continued)

Consolidated 2014–15	**Land, buildings and dwellings**	**Leasehold-related assets**	**Vehicles**	**Furniture and fittings**	**Information technology**	**Assets under construction**	**Total**
	£000	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**
Cost or valuation							
At 1 April 2014	**69,226**	**49,278**	**8,023**	**18,017**	**19,688**	**20,355**	**184,587**
Additions	108	2,670	2,232	1,039	934	1,536	8,519
Revaluation	–	–	(17)	192	109	–	284
Impairment	(236)	–	–	–	–	–	(236)
Brought into use/reclassifications	21,555	(6,576)	69	(372)	6,154	(18,390)	2,440 [3]
Disposals	(12,273)	(3,386)	(532)	(1,135)	(8,851)	(39)	(26,216)
At 31 March 2015	**78,380**	**41,986**	**9,775**	**17,741**	**18,034**	**3,462**	**169,378**
Depreciation							
At 1 April 2014	**(4,968)**	**(26,949)**	**(5,658)**	**(11,113)**	**(15,806)**	**(1)**	**(64,495)**
Charged in year	(2,287)	(3,336)	(977)	(1,328)	(3,101)	–	(11,029)
Depreciation on revaluation	–	–	6	(72)	(36)	–	(102)
Reclassifications	–	(64)	–	126	(62)	–	0
Disposals	273	3,175	506	870	8,735	–	13,559
At 31 March 2015	**(6,982)**	**(27,174)**	**(6,123)**	**(11,517)**	**(10,270)**	**(1)**	**(62,067)**
Carrying amount at 31 March 2015	**71,398**	**14,812**	**3,652**	**6,224**	**7,764**	**3,461**	**107,311**
Carrying amount at 31 March 2014	**64,258**	**22,329**	**2,365**	**6,904**	**3,882**	**20,354**	**120,092**

[3] £2.4 million was brought into use/reclassified from intangibles during 2014–15.

7. Financial investments

	Development Capital £000	International Financial Institutions £000	CDC Group plc £000	Total £000
At 1 April 2015	**63,254**	**3,362,104**	**3,369,100**	**6,794,458**
Additions	33,463	29,478	450,000	512,941
Revaluations	(27,999)	132,339	82,100	186,440
Financing cost [1]	6,348	–	–	6,348
At 31 March 2016	**75,066**	**3,523,921**	**3,901,200**	**7,500,187**
At 1 April 2014	**26,005**	**3,254,344**	**2,948,900**	**6,229,249**
Additions	45,038	37,905	–	82,943
Revaluations	1,606	69,855	420,200	491,661
Impairment	(10,000)	–	–	(10,000)
Financing cost [1]	605	–	–	605
At 31 March 2015	**63,254**	**3,362,104**	**3,369,100**	**6,794,458**

[1] Financing cost is the release of discounting on returnable grants.

The above financial investments relate to investments held by DFID. CSC and ICAI do not hold any assets.

Development Capital

Development Capital (DC) assets are investments made by DFID to achieve defined development objectives while retaining an ongoing, recoverable, interest in the assets funded. As at 31 March 2016, these include equity investments (£37.6 million), debt instruments (£13.0 million) and other returnable grant arrangements (£24.5 million), the terms of which will vary depending on programme circumstances. Such investments are classified as 'available-for-sale financial assets' and are measured at fair value at the Consolidated Statement of Financial Position date.

Included within DC assets is DFID's investment in the Asia Climate Partners Fund and the IFC Catalyst Fund. Both investments are denominated in US dollars. The investments were made by way of laying a US dollar promissory note payable on demand. The initial recognition of the investments in 2014–15 was at fair value which was the sterling equivalent of the promissory note on the date of deposit (£24.8 million and £9.9 million for the Asia Climate Partners Fund and the IFC Catalyst Fund respectively). Subsequently the investment is carried at fair value and any gains and losses in fair value are recognised in the Revaluation Reserve.

During 2015–16 US$2.7 million (£1.7 million) and US$1.8 million (£1.2 million) was encashed from the promissory notes by the Asia Climate Partners Fund and the IFC Catalyst Fund respectively. At 31 March 2016, US$33.4 million (£23.3 million) and US$11.2 million (£7.8 million) of the promissory notes was not yet drawn down. It is expected that the promissory notes for both Funds will be encashed fully by 2018–19.

International Financial Institutions

Investments in International Financial Institutions (IFIs) are valued at fair value. There is no market in these investments – all shareholders are sovereign states. Fair value has been assessed as DFID's share of the net assets of the IFIs, based on the number of shares subscribed by DFID. The Articles of Agreement of all the IFIs specify that this is the value that DFID would receive on the dissolution of the IFIs.

7. Financial investments (continued)

All investments in IFIs are denominated in a currency other than sterling. DFID is therefore exposed to currency risk if the value of these currencies was to fall against sterling. DFID is also exposed to market risk, as the value of each investment is dependent upon the net assets of the IFIs.

Base currencies of investments in IFIs are shown below. Figures in US dollars include those bodies for which the US dollar is used as the working equivalent for units of account formally expressed in Special Drawing Rights (SDRs).

	Currency 000	2015–16 £000	Currency 000	2014–15 £000
International Bank for Reconstruction and Development	$1,596,383	1,111,092	$1,662,505	1,120,747
International Finance Corporation	$1,151,864	801,704	$1,160,123	782,076
European Bank for Reconstruction and Development	€1,256,616	993,239	€1,218,967	891,723
Asian Development Bank	$356,689	248,258	$347,477	234,245
Inter-American Development Bank	$243,182	169,256	$226,098	152,420
African Development Bank (in Units of Account)	113,596	111,113	102,868	95,882
Caribbean Development Bank	$81,340	56,613	$79,039	53,281
Multilateral Investment Guarantee Agency	$46,907	32,646	$47,068	31,730
		3,523,921		3,362,104

CDC

DFID, on behalf of the government, owns 100% of the issued ordinary share capital of CDC Group plc, an investment company that invests in private sector businesses in developing countries. CDC aims to demonstrate that it is possible to invest successfully in challenging environments, thereby attracting other sources of capital including fully commercial capital. DFID agrees CDC's high level strategy, but has no involvement in CDC's day-to-day decision making which is carried out by the CDC Board of Directors.

HM Treasury requires that self-financing public corporations achieve a rate of return, described as 'cost of capital', to ensure that the opportunity cost of departments' investments is covered. If the corporation does not meet its rate of return over each Comprehensive Spending Review period, then the shareholding department may face a further charge to the extent that such a return has not been met. CDC investments aim to achieve returns from capital appreciation, investment income or both. All CDC's profits are re-invested in businesses throughout its target emerging markets. Information on CDC's strategies can be found at http://www.cdcgroup.com/What-we-do/Our-Mission/.

The fair value of the CDC investment is based on the net asset value of CDC per the audited financial statements at 31 December 2015 which are prepared in accordance with applicable law and International Financial Reporting Standards. A post financial statement review of CDC is performed to 31 March 2016. The key financial data from CDC financial statements at 31 December is shown in the table below:

CDC Group plc – Ordinary shares	31 December 2015 £m	31 December (restated) 2014 £m
Portfolio return (before tax)	121.5	450.9
Operating costs	(33.5)	(29.4)
Other net expense	(7.2)	–
Total return after tax	**80.8**	**421.5**
Portfolio	2,999.2	2,926.3
Net cash and short-term deposits	437.8	451.1
Other net assets/(liabilities)	464.2	(7.0)
Total net assets (valuation basis)	**3,901.2**	**3,370.4**

7. Financial investments (continued)

CDC total net assets increased during 2015 from £3,370.4 million to £3,901.2 million, a rise of 16% (2014: 14%). CDC's investment portfolio of £2,999.2 million at 31 December 2016 (2014: £2,926.3 million) comprised of £214.1 million debt, £682.3 million equity, £2,095.3 million funds and £7.5 million forward foreign exchange contracts (2014: £118.3 million debt, £212.6 million equity and £2,554.9 million funds and £40.5 million forward foreign exchange contracts). The net increase of £72.9 million in CDC's investment portfolio was driven primarily by new investments of £518.7 million and fair value changes of £98.4 million offset by realisations of £548.5 million.

During the year ending 31 March 2016, DFID acquired a further 450 million shares in CDC Group plc for £450.0 million consideration. This transaction was funded through the use of a promissory note (refer to note 12.2 and 19.1).

The preparation of CDC's financial statements under IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates are reviewed on an ongoing basis. The area on which the most significant estimates and judgements are made is on the fair value of equity investments. In the process of applying its accounting policies, CDC has made the judgement that it meets the definition of an investment entity within IFRS 10 'Consolidated Financial Statements'.

CDC's operations are managed within the risk appetite defined by the CDC Board of Directors and set out in the CDC Risk Management Policy. The Board regularly reviews the overall risks inherent in CDC's business and the actions taken to mitigate those risks where appropriate.

CDC established a Risk Committee in 2015 to oversee the implementation of the Risk Management Policy and the risks facing CDC. CDC's principal risks, mitigating policies and processes are summarised in the table below:

Principal risks	Summary of risk	Mitigating policies and processes
Investment risk	CDC invests in developing countries where such investments are inherently risky with the potential for loss of portfolio value. The timing of cash distributions from these investments is uncertain.	• Portfolio diversification of debt and equity investments held directly or indirectly via a range of fund managers. • Cash management through a cash balance of £437.8 million, stand by revolving credit facility of £814.2 million and a promissory note receivable of £450.0 million from DFID. • Hedging of debt investments and foreign currency cash balances. • CDC's valuation guidelines have been developed in accordance with the International Private Equity and Venture Capital Valuation Guidelines (December 2012), which in turn are in accordance with the fair value requirements contained within IAS 19 and IFRS 13.
Environment and social risk	CDC is exposed to a variety of environmental & social risks through the companies that it invests in, both directly and indirectly.	• Established environmental and social team which contributes to due diligence on potential investments in addition to assisting investee companies in developing or improving their approach and monitoring performance. • All fund managers and investee businesses receiving CDC capital must sign up to and comply with CDC's Code of Responsible Investing. The Code requires companies to assess, monitor and improve environmental and social standards.
Business integrity risk	Fraud, bribery, corruption and other financial crimes can damage the development goals of CDC in the countries in which it invests.	• Developed policies and practical procedures to promote good practices. • When investing CDC seek to ensure that its investments: – are made into companies with a commitment to high standards of business conduct; – do not knowingly support financial crime; and – help companies and fund managers develop and enhance corporate governance standards and practices.

7. Financial investments (continued)

Principal risks	Summary of risk	Mitigating policies and processes
Development impact risk	Risk that CDC will fail to achieve its development objective to create jobs and make a lasting difference to people's lives in developing countries.	• Creation of a Development Impact Grid, an ex-ante tool that ensures it is best able to invest capital towards the objective of creating jobs, especially in the more challenging places. This methodology is embedded into investment processes and is used to assess every investment opportunity at Investment Committee.
Operational risk	Risk of loss or damage to CDC caused by errors or weaknesses in its internal systems and processes or in the way they are operated or external events.	• Implemented policies, procedures and processes in place that include appropriate control measures. • Hiring skilled staff to operate these processes and providing adequate training staff. • CDC's internal audit function performs regular reviews to assess the adequacy and effectiveness of the control measures. The internal audit programme is approved by the CDC Audit and Compliance Committee.

8. Revaluation, impairments and disposals

This note summarises the impact of all revaluations, impairments and disposals on the Consolidated Statement of Comprehensive Net Expenditure and the Revaluation Reserve.

				2015–16			2014–15
	Note	Consolidated Statement of Comprehensive Net Expenditure	Revaluation Reserve	Total	Consolidated Statement of Comprehensive Net Expenditure	Revaluation Reserve	Total
		£000	£000	£000	£000	£000	£000
Revaluation of information technology	6	–	(84)	(84)	–	(73)	(73)
Revaluation of furniture and fittings	6	–	(77)	(77)	–	(120)	(120)
Revaluation of vehicles	6	–	(2)	(2)	–	11	11
Revaluation of land, buildings and dwellings	6	–	357	357	–	–	–
Impairment of land, buildings and dwellings	6	–	–	–	236	–	236
Gain on disposal of property, vehicles and equipment	4	(1,278)	–	(1,278)	(7,530)	–	(7,530)
Loss on disposal of intangible assets	4	12	–	12	–	–	–
Revaluation of International Financial Institutions	7	–	(132,339)	(132,339)	–	(69,855)	(69,855)
Revaluation/impairment of Development Capital	7	–	27,999	27,999	10,000	(1,606)	8,394
Revaluation of investment in CDC	7	–	(82,100)	(82,100)	–	(420,200)	(420,200)
Total		**(1,266)**	**(186,246)**	**(187,512)**	**2,706**	**(491,843)**	**(489,137)**

9. Financial instruments

9 (a) Fair values of financial instruments

The carrying values of financial assets and financial liabilities do not differ from fair values in these accounts at either 31 March 2016 or 31 March 2015. The fair values of all financial assets and liabilities by class together with their carrying amounts shown in the Consolidated Statement of Financial Position are as follows:

					2015–16
	Note	Loans and receivables	Financial liabilities at amortised cost	Available-for-sale assets	Total Carrying Value
		£000	£000	£000	£000
Financial assets					
Non-current					
Financial investments	7	–	–	7,500,187	7,500,187
Trade and other receivables	11	365,603	–	–	365,603
Current					
Trade and other receivables	11	30,446	–	–	30,446
Cash and cash equivalents	10	69,149	–	–	69,149
Total financial assets		**465,198**	**–**	**7,500,187**	**7,965,385**
Financial liabilities					
Current					
Bank overdraft	10	–	(1,140)	–	(1,140)
Trade and other payables	12	–	(5,951,932)	–	(5,951,932)
Total financial liabilities		**–**	**(5,953,072)**	**–**	**(5,953,072)**

					2014–15 (restated)
	Note	Loans and receivables	Financial liabilities at amortised cost	Available-for-sale assets	Total Carrying Value
		£000	£000	£000	£000
Financial assets					
Non-current					
Financial investments	7	–	–	6,794,458	6,794,458
Trade and other receivables	11	237,896	–	–	237,896
Current					
Trade and other receivables	11	30,432	–	–	30,432
Cash and cash equivalent	10	5,193	–	–	5,193
Total financial assets		**273,521**	**–**	**6,794,458**	**7,067,979**
Financial liabilities					
Current					
Bank overdraft	10	–	(7,917)	–	(7,917)
Trade and other payables	12	–	(4,939,499)	–	(4,939,499)
Total financial liabilities		**–**	**(4,947,416)**	**–**	**(4,947,416)**

9. Financial instruments (continued)

Valuation of financial instruments

The Department measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements:

- Level 1: Quoted market price (unadjusted) in an active market for an identical instrument.
- Level 2: Valuation techniques based on observable inputs, either directly (i.e. as prices) or indirectly (i.e. derived from prices). This category includes instruments valued using: quoted market prices in active markets for similar instruments; quoted prices for identical or similar instruments in markets that are considered less than active; or other valuation techniques where all significant inputs are directly or indirectly observable from market data.
- Level 3: Valuation techniques using inputs that are not based on observable market data (unobservable inputs). This category includes all instruments where the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the instrument's valuation. This category includes instruments that are valued based on quoted prices for similar instruments where significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

	2015–16 £000	2014–15 £000
Financial assets		
Level 1		
Cash and cash equivalents	69,149	5,193
Level 2		
Trade and other receivables	396,049	268,328
Level 3		
Financial investments	7,500,187	6,794,458
	7,965,385	**7,067,979**
Financial liabilities		
Level 1		
Bank overdraft	(1,140)	(7,917)
Level 2		
Trade and other payables	(5,951,932)	(4,939,499)
	(5,953,072)	**(4,947,416)**

There have been no transfers between Level 1 and Level 2 of the fair value hierarchy in 2015–16 or 2014–15.

A reconciliation from the opening balances to the closing balances of recurring fair value measurements within Level 3 of the fair value hierarchy is given in the table below:

	Level 3 financial investments £000
Balance at 31 March 2014	**6,229,249**
Additions	82,943
Revaluation	491,661
Impairment	(10,000)
Other movements	605
Balance at 31 March 2015	**6,794,458**
Additions	512,941
Revaluation	186,440
Other movements	6,348
Balance at 31 March 2016	**7,500,187**

There have been no transfers into or out of Level 3 during 2015–16 or 2014–15.

9. Financial instruments (continued)

9 (b) Credit risk

Financial risk management

Credit risk is the risk of financial loss to the Department if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from DFID's receivables from sovereign debt and investment instruments.

Exposure to credit risk

The fair value of financial investments, trade and other receivables and cash and cash equivalents in note 9(a) represents the maximum credit exposure to DFID. All trade and other receivables at the Consolidated Statement of Financial Position date which are past due have been provided against (2015–16: £27.3 million, 2014–15: £25.5 million).

Bilateral loans, and loans formerly managed by CDC, are made directly to sovereign states; multilateral loans are made to sovereign states through multilateral bodies such as the European Investment Bank. Assessments of credit risk are performed based on default history, political risks, and the potential future granting of debt relief.

Credit risk on the Department's cash balances held within the Government Banking Service is considered to be very low. Imprest balances are held with various institutions, all of which are major banks with high credit ratings.

Financial investments are made through International Financial Institutions, public sector bodies and managed investment entities.

Liquid assets are divided between a number of different financial institutions, each of whose credit rating is assessed.

9 (c) Market risk

Financial risk management

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Department's net expenditure or the value of its holdings of financial instruments.

Exposure to market risk

(i) Foreign currency risk

DFID's exposure to foreign currency risk is as follows. This is based on the carrying amount for monetary financial instruments.

31 March 2016	**Sterling £000**	**Euro £000**	**US dollar £000**	**Other £000**	**Total £000**
Financial investments	3,922,240	993,239	2,441,952	142,756	7,500,187
Trade and other receivables	352,466	43,583	–	–	396,049
Cash and cash equivalents	66,716	–	1,494	(682)	67,528
Trade and other payables	(5,918,871)	–	(32,585)	–	(5,951,456)
Net exposure	**(1,577,449)**	**1,036,822**	**2,410,861**	**142,074**	**2,012,308**

9. Financial instruments (continued)

31 March 2015 (restated)	**Sterling £000**	**Euro £000**	**US dollar £000**	**Other £000**	**Total £000**
Financial investments	3,468,091	891,723	2,420,408	14,236	6,794,458
Trade and other receivables	223,629	44,699	–	–	268,328
Cash and cash equivalents	(7,298)	–	1,447	1,676	(4,175)
Trade and other payables	(4,904,825)	–	(34,576)	–	(4,939,401)
Net exposure	**(1,220,403)**	**936,422**	**2,387,279**	**15,912**	**2,119,210**

Sensitivity analysis

A 10% strengthening of the following currencies against the pound sterling at 31 March 2016 and at 31 March 2015 would have increased taxpayers' equity and lowered net comprehensive expenditure by the amounts shown below. This calculation assumes that the change occurred at the Consolidated Statement of Financial Position date and had been applied to risk exposures existing at that date.

This analysis assumes that all other variables, in particular other exchange rates and interest rates, remain constant. The analysis is performed on the same basis for 31 March 2015.

		Equity		**(Profit) or loss**
	2015–16 £000	**2014–15 £000**	**2015–16 £000**	**2014–15 £000**
€	142,558	210,314	(4,843)	–
$	267,873	265,253	3,455	4,967
	410,431	**475,567**	**(1,388)**	**4,967**

A 10% weakening of the above currencies against the pound sterling at 31 March 2016 and at 31 March 2015 would have had the equal but opposite effect on the above currencies to the amounts shown above, on the basis that all other variables remain constant.

(ii) Interest rate risk

The Department's interest rate exposure is limited to loans made at fixed and floating rate and cash balances held overseas. At the Consolidated Statement of Financial Position date the interest rate profile of DFID's interest-bearing financial instruments was:

	2015–16 £000	**2014–15 £000**
Fixed rate instruments		
Trade and other receivables	319,541	187,351
	319,541	**187,351**
Variable rate instruments		
Cash and cash equivalents	1,185	3,742
Trade and other receivables	3,655	5,510
	4,840	**9,252**

For the financial year ending 31 March 2016 the Department earned interest from financial instruments of £0.3 million (2014–15: £0.8 million). The interest earned from these financial instruments do not represent a material source of income for DFID.

9. Financial instruments (continued)

(iii) Equity price risk

The Department's exposure to equity price risk arises from its investment in equity securities which are classified as available-for-sale financial assets and are shown on the Consolidated Statement of Financial Position as financial investments (see note 7).

Sensitivity analysis

DFID's investments in IFIs are based on DFID's share of the net assets of each IFI, which are recorded predominately at fair value. Although there is no public traded market for these investments, changes in the underlying net asset values of the IFIs would impact on the investment value shown in these accounts. As at 31 March 2016, a 10% reduction in net asset values of the IFIs, with all other variables held constant, would result in DFID's net assets being reduced by £352.3 million (at 31 March 2015: £336.2 million).

DFID's investment in CDC is based on the net assets. As at 31 March 2016, a 10% reduction in the net asset value of this organisation, with all other variables held constant, would result in the Department's net assets being reduced by £390.1 million (at 31 March 2015: £336.9 million).

9 (d) Liquidity risk

Financial risk management

Liquidity risk is the risk that the Department will not be able to meet its financial obligations as they fall due.

Exposure to liquidity risk

The contractual maturities of financial liabilities, including estimated interest payments, are £5,573.0 million (2014–15: £4,667.6 million) due on demand and £378.5 million (2014–15: £271.8 million) due within one year, but not on demand. In common with other government departments, the future financing of DFID's liabilities is to be met by future grants of supply and application of future income, both to be approved annually by Parliament. Such approval for 2015–16 amounts has already been provided and there is no reason to believe the allocation for 2016–17 and beyond will not be forthcoming.

10. Cash and cash equivalents

		31 March 2016		31 March 2015
	DFID	Departmental Group	DFID	Departmental Group
	£000	£000	£000	£000
Balance at 1 April	(4,175)	(2,724)	24,109	24,721
Net change in cash and cash equivalent balances	71,703	70,733	(28,284)	(27,445)
Balance at 31 March	**67,528**	**68,009**	**(4,175)**	**(2,724)**
The following balances at 31 March were held at:				
Government Banking Service – Core Department [1]	66,344	66,344	(7,917)	(7,917)
Government Banking Service – NDPB	–	481	–	1,451
Commercial banks and cash in hand	1,184	1,184	3,742	3,742
Balance at 31 March	**67,528**	**68,009**	**(4,175)**	**(2,724)**

[1] Includes notional bank overdraft

Cash balances at the Government Banking Service were held in sterling. No interest is earned on cash balances held at the Government Banking Service. Imprest balances are held in a variety of local currencies.

11. Trade and other receivables

11.1 Analysis by type

	31 March 2016 £000	31 March 2015 £000
Amounts falling due within one year		
Development capital loans	2,386	–
Bilateral and multilateral loans	10,384	11,919
Deposits and advances	17,676	14,332
Prepayments and accrued income	135,902	97,136
Amounts due from the Consolidated Fund in respect of supply	–	4,181
	166,348	**127,568**
Amounts falling due after more than one year		
Development capital loans	48,187	30,159
Bilateral and multilateral loans	317,416	207,737
	365,603	**237,896**
Total	**531,951**	**365,464**

12. Trade payables and other liabilities

12.1 Analysis by type

		31 March 2016		31 March 2015
	DFID £000	Departmental Group £000	DFID £000	Departmental Group £000
Amounts falling due within one year				
Other taxation and social security	2,961	2,961	2,816	2,816
Other payables	20,505	20,505	25,050	25,050
Accruals and deferred income	282,855	283,331	243,925	244,023
Amounts due to be repaid to the Consolidated Fund in respect of supply	70,774	70,774	–	–
	377,095	377,571	271,791	271,889
Promissory notes: due on demand	5,573,009	5,573,009	4,667,567	4,667,567
Amounts issued from the Consolidated Fund for supply but not spent at year end	–	–	–	–
Consolidated Fund extra receipts due to be paid to the Consolidated Fund	1,352	1,352	43	43
	5,951,456	5,951,932	4,939,401	4,939,499

12. Trade payables and other liabilities (continued)

12.2 Promissory notes payable: movement during the year

	£000	£000
Balance at 1 April 2014		(3,520,143)
Charge to operating costs in 2014–15 – new notes deposited	(2,081,361)	
Cash drawn down against notes previously issued	936,494	
Foreign exchange losses	(2,557)	
		(1,147,424)
Balance at 31 March 2015		(4,667,567)
Charge to operating costs in 2015–16 – new notes deposited	(2,006,265)	
Cash drawn down against notes previously issued	1,101,765	
Foreign exchange losses	(942)	
		(905,442)
Balance at 31 March 2016		(5,573,009)

Promissory notes payable have been classified as financial liabilities measured at amortised cost. They have been shown as due within one year, as they are legally payable on demand, so the maturity profile in the Consolidated Statement of Financial Position, and in note 9, shows the earliest date at which they could be payable. Included within promissory notes payable is an amount of £2,325.6 million which is expected to be encashed within one year and £3,247.4 million which is expected to be encashed after one year based on non-legally binding encashment schedules.

Promissory notes payable: analysis by institution

	At 31 March 2016 £000	At 31 March 2015 £000
International Development Association	2,539,619	2,367,963
Global Fund to Fight Aids, TB and Malaria	800,000	700,000
Climate Investment Funds (CIFs) formally Environmental Transformation Fund (ETF)	582,088	541,088
African Development Fund	546,220	525,059
CDC	450,000	–
Green Climate Fund	160,000	–
International Fund for Agricultural Development	137,523	154,568
Global Environment Fund	96,360	145,164
Asian Development Fund	95,138	98,879
Private Infrastructure Development Group	41,989	19,000
German Development Corporation	35,425	37,495
Asia Climate Partnership Fund	23,277	24,380
Other capital notes (Caribbean Development Bank and Asia Development Bank)	22,517	28,227
KfW Group	21,943	10,000
Caribbean Development Bank	10,000	7,000
IFC Catalyst Fund	7,812	8,744
Multilateral Investment Guarantee Agency	3,098	–
Total	**5,573,009**	**4,667,567**

13. Provisions

	IFFIm £000	AMC £000	Other £000	Total £000
Balance at 1 April 2014	1,046,959	106,901	12,908	1,166,768
Provided in the year	–	–	10,794	10,794
Release of provision	–	–	(556)	(556)
Provision utilised in the year	(73,256)	(71,046)	(5,645)	(149,947)
Borrowing costs/unwinding of discount	57,349	12,715	–	70,064
Balance at 31 March 2015	1,031,052	48,570	17,501	1,097,123
Provided in the year	214,889	88,373	4,387	307,649
Release of provision	–	–	(5,079)	(5,079)
Provision utilised in the year	(83,594)	(39,963)	(6,698)	(130,255)
Borrowing costs/unwinding of discount	(39,866)	3,654	–	(36,212)
Balance at 31 March 2016	**1,122,481**	**100,634**	**10,111**	**1,233,226**

Analysis of expected timing of discounted flows as at 31 March 2016 [1]	IFFIm £000	AMC £000	Other £000	Total £000
No later than one year	94,643	26,255	9,111	130,009
Later than one year and not later than five years	456,553	74,379	896	531,828
Later than five years	571,285	–	104	571,389
	1,122,481	**100,634**	**10,111**	**1,233,226**

Analysis of expected timing of discounted flows as at 31 March 2015 [1]	IFFIm £000	AMC £000	Other £000	Total £000
No later than one year	85,614	40,987	16,323	142,924
Later than one year and not later than five years	423,382	7,583	1,178	432,143
Later than five years	522,056	–	–	522,056
	1,031,052	**48,570**	**17,501**	**1,097,123**

[1] Only the provisions for International Finance Facility for Immunisations (IFFIm) and Advanced Market Commitment (AMC) have been discounted on the basis that the impact of discounting would not be material on any of the other provisions. The discount rate used is the nominal discount rate set by HM Treasury.

IFFIm is an international development financing institution that is supported by sovereign donors. IFFIm will borrow operating funds in the international capital markets backed by these pledges. The UK has pledged a total of £1,630.0 million, representing 46.1% of the total amounts pledged at 31 March 2016. Provision for IFFIm represents the net present value of DFID's remaining contribution. As at 31 March 2016, the UK is liable for £1,122.5 million in net present value terms (after deducting payments made), which will be covered by payment obligations through to 2029.

Provision for AMC represents the net present value of the UK's commitment to the pilot AMC for pneumococcal vaccine. The UK has pledged a total of US$485.0 million, representing 32.3% of the total commitments made. The net present value of this commitment as at 31 March 2016, after deducting payments already made, is £100.6 million, which will be covered by payment obligations up to 2018.

Other provisions include staff-related liabilities such as certain non-statutory pension obligations, terminal benefit payments to staff appointed in overseas offices and the cost of early retirement payments. Also included within other provisions is DFID's commitment to pay the Export Credits Guarantee Department for interest make-up and insurance premiums under former mixed credit agreements projects. At 1 April 2015, other provisions also included a £5.6 million estimated liability for income tax and social security contributions for independent contractors for whom UK PAYE regulations were not applied. During 2015–16 £5.1 million of this provision was released after the liability was settled with a £0.5 million payment to HM Revenue and Customs.

14. Contingent assets and contingent liabilities

14.1 Contingent assets

The Department has the following contingent assets.

On 30 April 2012, DFID signed a binding sale agreement with the management of Actis LLP ('Actis') in relation to disposing of its 40% shareholding in Actis, a fund management entity. This sale agreement confirmed DFID's intention to dispose of this shareholding to the management of Actis, in exchange for cash payments totalling US$13.0 million and a 10% interest in Actis management's carried interest in Actis Fund 3 and a 7.5% interest in Actis management's carried interest in Actis Fund 4. Carried interest refers to profits generated by the funds over the period only from the sale agreement date until the expiry of the funds. This is based on the performance of the fund as a whole but will only become payable once a predetermined hurdle rate (the minimum rate of return) has been achieved. As this target is based on investment market performance in the future, it is not felt that the carried interest element of the sale proceeds can be valued reliably.

DFID will recognise carried interest as additional sales revenue only when it has been calculated as payable and confirmed by an external audit of Actis and the associated funds. During the year ended 31 March 2016 DFID received carried interest payments of US$1.7 million. This income was passed to HM Treasury in line with government guidance.

14.2 Contingent liabilities

Contingent liabilities of £1,408.2 million (2014–15: £537.6 million) exist in respect of contributions due to international organisations, subject to certain performance conditions, which have been subject to formal approval by Parliament but which are not yet supported either by promissory notes or cash payments.

15. General Fund

The general fund reflects the realised and unrealised balance of the cumulative difference between net operating costs and financing, provided by Parliament, adjusted for amounts payable to the Consolidated Fund.

	DFID £000	DFID £000	Departmental Group £000	Departmental Group £000
General fund at 31 March 2014		**(2,399,635)**		**(2,399,323)**
Net operating costs for the year		**(8,900,354)**		**(8,899,313)**
Net parliamentary funding – current year	8,103,710		8,103,710	
Net parliamentary funding – deemed from prior year	24,107		24,107	
Receivable for supply	4,181		4,181	
Financing provided		**8,131,998**		**8,131,998**
Notional costs within operating costs		265		265
Operating income payable to Consolidated Fund		(36,658)		(36,658)
Net decrease in general fund		**(804,749)**		**(803,708)**
General fund at 31 March 2015		**(3,204,384)**		**(3,203,031)**
Net operating costs for the year		**(8,740,658)**		**(8,742,006)**
Net parliamentary funding – current year	8,376,710		8,376,710	
Net parliamentary funding – deemed from prior year	4,181		4,181	
Supply reissued	(4,181)		(4,181)	
Current year payable for supply	(70,774)		(70,774)	
Financing provided		**8,305,936**		**8,305,936**
Notional costs within operating costs		287		287
Operating income payable to Consolidated Fund		(3,946)		(3,946)
Net decrease in general fund		**(438,381)**		**(439,729)**
General fund at 31 March 2016		**(3,642,765)**		**(3,642,760)**

16. Revaluation reserve

	£000
Balance at 1 April 2014	**3,953,457**
Gain on revaluation – International Financial Institutions	69,855
Gain on revaluation – Development Capital	1,606
Gain on revaluation – CDC	420,200
Gain on revaluation – Information technology	73
Gain on revaluation – Furniture and fittings	120
Loss on revaluation – Vehicles	(11)
Balance at 31 March 2015	**4,445,300**
Gain on revaluation – International Financial Institutions	132,339
Loss on revaluation – Development Capital	(27,999)
Gain on revaluation – CDC	82,100
Gain on revaluation – Information technology	84
Gain on revaluation – Furniture and fittings	77
Gain on revaluation – Vehicles	2
Loss on revaluation – Land, buildings and dwellings	(357)
Balance at 31 March 2016	**4,631,546**

17. Notes to the statement of cash flows

17.1 Reconciliation of Comprehensive Net Expenditure to operating cash flows

	31 March 2016 £000	31 March 2015 £000
Net operating expenditure	**(8,740,658)**	**(8,900,354)**
Adjustment for grant in kind	40,425	–
Adjustments for non-cash transactions	311,266	255,064
(Increase)/decrease in trade and other receivables	(35,351)	6,569
Increase in trade payables	938,883	1,110,045
Movement in payables for items not passing through the Consolidated Statement of Comprehensive Net Expenditure	(1,309)	(28,329)
Working capital movement: capital items	–	17,460
Use of provisions	(130,255)	(149,947)
Net cash outflow from operating activities	**(7,616,999)**	**(7,689,492)**

17. Notes to the statement of cash flows (continued)

17.2 Cash flows from investing activities

	31 March 2016 £000	31 March 2015 £000
Purchase of intangible assets	(2,480)	(2,146)
Purchase of property, vehicles and equipment	(743)	(8,519)
Proceeds of disposal of property, vehicles and equipment	1,902	20,458
Additions to financial investments	(512,941)	(82,943)
Additions to loans	(181,000)	(344,000)
Repayment from other bodies	4,740	12,104
Net cash outflow from investing activities	**(690,522)**	**(405,046)**

17.3 Cash flows from financing activities

	31 March 2016 £000	31 March 2015 £000
From the Consolidated Fund (supply) – current year	8,376,710	8,103,710
From the Consolidated Fund (supply) – prior year	4,181	–
Net financing	**8,380,891**	**8,103,710**

17.4 Analysis of capital expenditure, financial investments and associated consolidated funds in excess of receipts (CFERs)

				2015–16
	Property, vehicles and equipment, and intangible assets £000	Investments and loans £000	Appropriations in aid £000	Net total £000
Administration	3,223	–	–	3,223
Programme: long term loans	–	181,000	(4,740)	176,260
Programme: investments	–	512,942	–	512,942
Other receipts	–	–	(636)	(636)
Total	**3,223**	**693,942**	**(5,376)**	**691,789**

				2014–15
	Property, vehicles and equipment, and intangible assets £000	Investments and loans £000	Appropriations in aid £000	Net total £000
Administration	10,665	–	–	10,665
Programme: long term loans	–	344,000	(19,706)	324,294
Programme: investments	–	82,943	–	82,943
Other receipts	–	–	(12,926)	(12,926)
Total	**10,665**	**426,943**	**(32,632)**	**404,976**

18. Third party assets

The Department held the below cash amounts provided to DFID by other development agencies as part of jointly funded programmes. These funds are held in the capacity of project manager/lead donor and are disbursed when required by the programme. These are not held in DFID's name and as such are not included in cash held by the Core Department, as set out in note 10.

	31 March 2016	31 March 2015
	£000	£000
Amounts held in third party account	1,481	1,475

19. Related parties and entities within the departmental accounting boundary

19.1 Related parties

DFID is the 100% shareholder in CDC Group plc. DFID acquired a further 450 million ordinary shares in CDC Group plc on 19 August 2015 for £450.0 million consideration (see note 7).

DFID had a 40% interest in Actis LLP until 30 April 2012 at which point the Department entered into a binding sales agreement to dispose of this interest. DFID is entitled to a fixed amount which was payable on 1 May 2012 and 1 May 2013 plus an element of carried interest dependent on the future performance of certain Actis funds. The carried interest element is reflected as a contingent asset within note 14. DFID had no other transactions with Actis LLP during the financial year to 31 March 2016.

DFID has had a number of transactions with other government departments and other central government bodies. These are undertaken under normal trading circumstances, at arm's length, and are reported within DFID's net resource outturn. As at 31 March 2016, amounts due to other government departments and other central government bodies totalled £78.2 million and amounts due from such entities totalled £7.2 million. No amounts have been written off during 2015–16 to or from other government departments or other central government bodies. The largest volume of transactions, in frequency and value, have been with the Foreign & Commonwealth Office (FCO).

A related party transaction took place during the year between the Department and a staff member who is a related party of the Department by virtue of being a close family member of the Permanent Secretary (Mark Lowcock). The transaction related to salary costs which have been paid in accordance with Civil Service guidelines. To ensure this relationship was managed objectively, Mark Lowcock had no direct or indirect involvement in determining pay, position or promotion for the individual involved. The Department has put in place a process whereby, should a situation arise in which the Accounting Officer would otherwise be involved in a decision that would directly affect this individual, he would play no role, but two Directors General and a senior Cabinet Office official would agree on the course of action.

Further to this, no minister, board member, key manager or other related party has undertaken any material transactions with the Department during the year.

During 2015–16 a number of properties and assets were transferred to the FCO via a grant in kind. Refer to note 6.

19.2 Entities within the departmental accounting boundary

DFID income and expenditure incorporated financing of the following non-departmental public bodies (NDPBs), in full or in part, in the current and prior financial year:

Executive NDPB

Commonwealth Scholarship Commission (CSC)

Advisory NDPB

Independent Commission for Aid Impact (ICAI)

For more information please refer to the Corporate Governance Report.

20. Events after the reporting date

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the Accounting Officer authorises the accounts for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

On 23 June 2016, the EU referendum took place and the people of the United Kingdom voted to leave the European Union. Until exit negotiations are concluded, the UK remains a full member of the European Union and all the rights and obligations of EU membership remain in force. During this period the Government will continue to negotiate, implement and apply EU legislation. It will be for the Government, under the new Prime Minister to begin negotiations to exit the EU. The outcome of these negotiations will determine what arrangements apply in relation to EU legislation and funding in future once the UK has left the EU. This is therefore a non-adjusting event. DFID holds assets on its Statement of Financial Position denominated in foreign currencies, the value of which have changed with the fluctuations in the value of Sterling since the referendum result. A reasonable estimate of the financial effect of this event cannot be made at this time.

No other non-adjusting or adjusting events after the reporting date have been identified.

ANNEX A:

Summary of global and country progress using MDG indicators

Overview of country progress towards the MDGs

A summary of country progress outlining the effectiveness of DFID's bilateral programmes in contributing towards the Millennium Development Goals (MDGs) is provided in figure A.1. This is primarily based on official data from the UN Statistical Division (UNSD) and the World Bank.

As in previous reports, one indicator per MDG is used to illustrate a country's progress as outlined in Table A.2. Data for all MDG indicators can be assessed on the UNSD website.[1]

1 http://mdgs.un.org/unsd/mdg/Default.aspx

Figure A.1: Overview of global progress towards the MDGs[2]

	Africa		Asia				Pacific Region	Latin America and Caribbean	Caucasus and Central Asia
	Northern	Sub-Saharan	Eastern	South-Eastern	Southern	Western			
Goal 1: Eradicate extreme poverty and hunger									
Reduce extreme poverty by half	low poverty (Green)	very high poverty (Amber)	low poverty (Green)	moderate poverty (Green)	high poverty (Green)	low poverty (Green)	– (Grey)	low poverty (Green)	low poverty (Green)
Productive and decent employment	large deficit (Amber)	very large deficit (Green)	moderate deficit (Green)	large deficit (Green)	large deficit (Green)	large deficit (Red)	very large deficit (Amber)	moderate deficit (Amber)	small deficit (Red)
Reduce hunger by half	low hunger (Green)	high hunger (Amber)	moderate hunger (Green)	moderate hunger (Green)	high hunger (Green)	moderate hunger (Red)	moderate hunger (Red)	moderate hunger (Green)	moderate hunger (Green)
Goal 2: Achieve universal primary education									
Universal primary schooling	high enrolment (Green)	moderate enrolment (Amber)	high enrolment (Green)	high enrolment (Green)	high enrolment (Green)	high enrolment (Green)	high enrolment (Green)	high enrolment (Amber)	high enrolment (Amber)
Goal 3: Promote gender equality and empower women									
Equal girls' enrolment in primary school	close to parity (Green)	close to parity (Green)	parity (Green)	parity (Green)	parity (Green)	close to parity (Green)	close to parity (Amber)	parity (Green)	parity (Green)
Women's share of paid employment	low share (Red)	medium share (Green)	high share (Green)	medium share (Amber)	low share (Green)	low share (Amber)	medium share (Amber)	high share (Green)	high share (Green)
Women's equal representation in national parliaments	moderate representation (Green)	moderate representation (Green)	moderate representation (Red)	low representation (Amber)	low representation (Green)	low representation (Green)	very low representation (Red)	moderate representation (Green)	low representation (Green)
Goal 4: Reduce child mortality									
Reduce mortality of under 5-year-olds by two-thirds	low mortality (Green)	high mortality (Green)	low mortality (Green)	low mortality (Green)	moderate mortality (Green)	low mortality (Green)	moderate mortality (Amber)	low mortality (Green)	low mortality (Green)
Goal 5: Improve maternal health									
Reduce maternal mortality by three-quarters	low mortality (Green)	very high mortality (Green)	low mortality (Green)	moderate mortality (Green)	moderate mortality (Green)	low mortality (Amber)	moderate mortality (Green)	low mortality (Amber)	low mortality (Green)
Access to reproductive health	moderate access (Green)	low access (Amber)	high access (Green)	moderate access (Green)	moderate access (Green)	moderate access (Green)	low access (Amber)	high access (Green)	moderate access (Amber)
Goal 6: Combat HIV/AIDS, malaria and other diseases									
Halt and begin to reverse the spread of HIV/AIDS	low incidence (Red)	high incidence (Green)	low incidence (Red)	low incidence (Green)	low incidence (Green)	low incidence (Red)	low incidence (Green)	low incidence (Green)	low incidence (Green)
Halt and reverse spread of tuberculosis	low mortality (Amber)	high mortality (Green)	low mortality (Green)	moderate mortality (Green)	moderate mortality (Green)	low mortality (Green)	moderate mortality (Red)	low mortality (Green)	moderate mortality (Amber)
Goal 7: Ensure environmental sustainability									
Halve proportion of population without improved drinking water	high coverage (Green)	low coverage (Green)	high coverage (Green)	high coverage (Green)	high coverage (Green)	high coverage (Green)	low coverage (Red)	high coverage (Green)	moderate coverage (Red)
Halve proportion of population without sanitation	moderate coverage (Green)	very low coverage (Red)	moderate coverage (Green)	low coverage (Green)	very low coverage (Amber)	high coverage (Green)	very low coverage (Red)	moderate coverage (Green)	high coverage (Green)
Improve the lives of slum-dwellers	moderate proportion of slum-dwellers (Green)	very high proportion of slum-dwellers (Amber)	moderate proportion of slum-dwellers (Green)	moderate proportion of slum-dwellers (Green)	moderate proportion of slum-dwellers (Green)	moderate proportion of slum-dwellers (Red)	moderate proportion of slum-dwellers (Grey)	moderate proportion of slum-dwellers (Green)	– (Grey)
Goal 8: Develop a global partnership for development									
Internet users	moderate usage (Green)	low usage (Green)	high usage (Green)	moderate usage (Green)	low usage (Green)	high usage (Green)	low usage (Green)	high usage (Green)	high usage (Green)

Key to colour coding in tables:

Green = either target met, or there is excellent or good progress
Amber = fair progress
Red = poor progress or deterioration
Grey = missing or insufficient data

Note that the descriptive text (for example, very high poverty) relates to the current status while the red/amber/green status relates to the relative progress that has been made.

2 http://mdgs.un.org/unsd/mdg/Resources/Static/Products/Progress2015/Progress_E.pdf

Table A.2: MDG indicators used to provide a summary of country progress

Goal	Indicator
MDG 1: Eradicate extreme poverty and hunger	Poverty headcount ratio at $1.25 a day (PPP) (% of population)
MDG 2: Achieve universal primary education	Total net enrolment ratio in primary education, both sexes
MDG 3: Promote gender equality and empower women	Gender Parity Index in primary level enrolment
MDG 4: Reduce child mortality	Children under-5 mortality rate per 1,000 live births
MDG 5: Improve maternal health	Maternal mortality ratio per 100,000 live births
MDG 6: Combat HIV/AIDS, malaria and other diseases	People living with HIV, 15–49 years old, percentage
MDG 7: Ensure environmental sustainability	Proportion of the population without access to improved drinking water sources

A.1 The following colour coding is used to assess progress against the specific MDG indicators.

Green	Target already met or expected to be met by 2015
Amber	Progress insufficient to reach the target if prevailing trends persist
Red	Very slow progress, no progress at all, or deterioration
Grey	Missing or insufficient data

A.2 The boxes below summarise how DFID's bilateral programmes in a range of countries, associated regional programmes and work in the Overseas Territories, as helped contribute towards the MDGs. Although progress towards these outcomes cannot be attributed to DFID alone, progress or otherwise helps guide the strategic direction of DFID's programming and provides an understanding of whether the specific results DFID is delivering are contributing to progress on development.

Afghanistan	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7
	Grey	Grey	Red	Amber	Green	Amber	Green
	Data shows over a third (39%) of the population in 2013–14 remains below the national poverty line. Progress has been significant in access to improved drinking water with 65% of population in 2013–14 having access to and using improved drinking water sources compared to 45% in 2011–12 and 27% in 2007–08. There have also been improvements in primary education attendance with more than 7.2 million children attending school in 2014–15, of which 2.8 million or 39% were girls – up from virtually none under the Taliban, when girls were not allowed to go to school. In 2013–14, youth literacy rates increased to 52% up from 47% in 2011–12. The UK contributes to the World Bank-led Afghanistan Reconstruction Trust Fund which has provided support to agricultural and education programmes. Afghanistan suffers from a data deficit following the Taliban era, with few baselines available for the MDGs, and many data gaps remain – such as in HIV, mortality and general population statistics. The UK continues to support the development of improved data through support to the Central Statistical Office and several of its key surveys.						

Bangladesh	**MDG 1**	**MDG 2**	**MDG 3**	**MDG 4**	**MDG 5**	**MDG 6**	**MDG 7**

Bangladesh is on track to halve income poverty, yet large inequalities remain. DFID is targeting the extreme poor, particularly women, by giving assets (for example, livestock) and providing training to help them set up viable businesses. High levels of under-nutrition among women and children persist. DFID is targeting them with nutritional support. Urban poverty and vulnerability are also a key focus, where the challenge is expected to grow. Enrolment in primary education is high, particularly among girls, but dropout rates are high too. DFID is improving the quality of teaching in schools and focusing on those who remain excluded. Despite good progress on fertility and maternal health, over 7,000 pregnant women die each year and there is still unmet need for family planning. DFID focuses on making sure more women can give birth safely and fewer babies die, as well as ensuring that family planning is available for all who need it, using the private sector to help. Bangladesh is on track to reduce the proportion of people without access to improved drinking water. DFID work has contributed to this reduction, particularly in urban slums.

Burma	**MDG 1**	**MDG 2**	**MDG 3**	**MDG 4**	**MDG 5**	**MDG 6**	**MDG 7**

Burma is one of the poorest countries in Asia. A quarter of the population do not have enough money to meet their basic food and living needs and the country met only 2 of 7 MDGs. Although the country still faces many challenges, including ethnic tensions and conflict, the remarkable processes of political and economic reform initiated in late 2010 and the recent democratic election of a civilian government for the first time in 50 years have given the UK a great opportunity to help transform the lives of vulnerable people in Burma. DFID is working with new partners in new areas, including economic development, democratic governance and peace building, to achieve greater impact with British aid. Over the last 5 years, DFID has: contributed to over a million people producing or having access to more and better food; provided access to affordable credit for up to 158,000 women each year; supported 550,000 people in Burma to receive appropriate treatment for drug resistant malaria; assisted up to 240,000 children each year to overcome barriers to accessing and completing primary school; and provided humanitarian aid to hundreds of thousands of people in conflict-affected communities, including over 384,000 in 2015–16 alone.

Democratic Republic of Congo (DRC)	**MDG 1**	**MDG 2**	**MDG 3**	**MDG 4**	**MDG 5**	**MDG 6**	**MDG 7**

DRC has met MDG 6 (a decrease in 15–49-years-old people living with HIV). DRC has not met any of the other MDGs. DFID's programmes support progress across all MDG areas in DRC, focusing on the delivery of inclusive, quality and sustainable services. DFID's largest investment between 2011 and 2015 in terms of sectors was health, which helped support the reduction of child mortality, as well as improvements in maternal health and combating malaria. DFID has also increased investment in improving access to water and sanitation, helping to deliver improvements across a number of MDG areas. A new joint programme in education with USAID is being implemented to improve primary education and gender equity in education (old MDG 2 and MDG 3 areas). New programmes have been designed to strengthen political and governance sectors. DFID DRC's current portfolio and new programmes will also support delivery of many of the new Global Goals.

Ethiopia	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

Ethiopia is delivering notable progress towards the MDGs, underpinned by economic growth per annum of around 10%. With help from DFID and others, Ethiopia achieved the MDG 4 target of reducing child mortality 3 years ahead of the target date. As a result, nearly 262,000 fewer children are now dying in Ethiopia per year compared with 1990. Significant progress is also being made towards achieving universal primary education (MDG 2), with over 18 million children now attending primary school, up from 6.4 million in 2000 (and 3.8 million in 1996). These are impressive achievements from a particularly low base, although some major challenges remain. For example, some 25 million people (based on estimation of $1.25 per day at 2005 PPP for 2015) remain in extreme poverty. Ethiopia also remains beset by food insecurity and is now facing the consequences of failed rains which risk leaving around 18 million people in need of food assistance. DFID will continue to deliver specific health, education and water programmes in Ethiopia and is evolving its support towards economic development to help generate jobs, income and growth that will facilitate self-sufficiency and ultimately end poverty.

Ghana	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

Ghana has halved income poverty, from 52% in 1991–92 to 24% in 2012–13. However, large inequalities remain. DFID is supporting the Government of Ghana's cash transfer programme for the poorest and most vulnerable, reaching more than 200,000 people in 2015 (over 120,000 of whom were women and girls). DFID is also working to improve incomes and create employment opportunities through supporting entrepreneurs to develop their businesses and, in the poorer north, improving the way markets work for poor people as well as by working on select agricultural value chains. Since 2011–12, DFID has helped over 30,000 (over 9,000 women) producers in the North to access business services. DFID has been supporting children's enrolment in school including through helping children not in school to return to mainstream education (over 50,000 in 2015–16) and providing incentive packages for girls to stay in secondary education (over 85,000 in 2014–15), as well as working to improve the quality of teaching.

India	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

Poverty is falling rapidly and India has met the target to halve the proportion of people living under $1.25 per day. India's MDG targets for education enrolment, ratio of girls to boys at primary level and improved access to drinking water sources have also been achieved. However, India is off track to meet targets of reducing under-5 mortality rates and the maternal mortality ratio. While DFID's partnership with India has changed significantly in the last year, to focus in particular on economic development, DFID programmes have significantly contributed towards these goals. In the five years to 2015–16, DFID's programme in India has helped enrol over 840,000 children, including 400,000 girls, in primary school and provided over 2.5 million people with improved access to drinking water. DFID has also helped in the safe delivery of more than 350,000 babies and reached 3.7 million pregnant women and under-5 children with nutrition programmes. DFID ended its traditional aid programme to India at the end of 2015 as part of the transition in the development partnership.

Kenya	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

Kenya's progress towards achieving the MDGs is mixed. There has been positive progress in gender parity in primary education but primary school enrolment is off track. The UK's education portfolio has focused on getting the hardest to reach pupils into primary education in Northern Kenya as well as in low cost private schools in slum areas. In 2015–16, 550,000 children were benefitting from UK's support to Education. The MDGs for under-5 mortality and maternal mortality are off track, although new data from the 2014 Demographic and Health Survey (DHS) shows impressive progress in the last 5 years. The UK's programmes in health have contributed to these gains by helping women to access health services, particularly maternal health and family Planning. By 2015–16, UK health programmes had supported 38,000 women to give birth with the help of a skilled attendant and provided modern family planning to 468,000 women. The poverty MDG (the proportion of people living below $1.25 a day) is lagging. The UK is supporting market development and financial inclusion, which are key ingredients of growth, and enabling more people to move out of poverty, including women and girls.

Kyrgyzstan	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

The Kyrgyz Republic has made significant progress in achieving its MDG targets, with MDG 1, MDG 2, MDG 3, MDG4, MDG 5 and MDG 7 already achieved. The targets related to MDG 6 (the percentage of people aged 15 to 49 living with HIV), is currently assessed as having made insufficient progress over the period. The office has been investing in public finance management, civil society and in strengthening the Kyrgyz Republic's fledgling parliamentary democracy.

Liberia	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

Liberia's progress towards the education, health, and water, sanitation and hygiene (WASH) MDGs prior to the Ebola crisis was variable, with some improvements in health and WASH. The Ebola crisis, which began in Liberia in March 2014 had a devastating impact on the country and has set back progress towards several MDG targets. The impact was felt acutely in education, as schools were closed for over 6 months, and in health. DFID's current programme of support is focused on reforming the health sector and rehabilitating infrastructure, which are essential if Liberia is to continue attracting international private sector investors, restore livelihoods, and help stimulate the economy as it recovers from the effects of Ebola.

Malawi	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

Progress toward the MDGs in Malawi is mixed. Enrolment in primary education increased substantially following the introduction of free primary education in 1994. UK support has helped to build classrooms, train teachers and improve the quality of education to help learners progress through primary education, and provided places for an additional 31,500 primary school learners per year. UK support has improved gender parity in education, helping tackle the different types of barriers girls' face in schools, their communities and wider society. On poverty reduction, Malawi continues to have much work to do, although there is slow progress in the right direction. UK funds have focused on building long term resilience, including through agricultural support to smallholder farmers and have provided lifesaving humanitarian support to respond to floods and droughts that regularly impact Malawi.

Mozambique	**MDG 1**	**MDG 2**	**MDG 3**	**MDG 4**	**MDG 5**	**MDG 6**	**MDG 7**
	Mozambique has benefited from 2 decades of strong economic growth; however, 6 out of 10 Mozambicans live in extreme poverty on less than $1.25 a day and women and girls are disproportionately poor. DFID is contributing to Mozambique's efforts to reduce poverty and promote inclusive economic development with support for agricultural development, women's economic empowerment, provision of cash transfers for the most vulnerable and projects to increase access to skills, finance and land. Enrolment rates in primary education have increased rapidly but the quality of teaching and learning remains very low so DFID has focused on evidence and advocacy to improve learning outcomes. Maternal and under-5 mortality have decreased but remain comparatively high internationally. DFID support has been provided to the health sector to address all MDG areas but with an emphasis on maternal and infant health and family planning. There has been slow progress in increasing access to water and sanitation. Only 11% of rural households have adequate sanitation and so DFID has accelerated support to increase access in those areas where need is greatest.						

Nepal	**MDG 1**	**MDG 2**	**MDG 3**	**MDG 4**	**MDG 5**	**MDG 6**	**MDG 7**
	Nepal has made significant progress in achieving its MDGs, particularly given its difficult operating context which includes the conflict period and ongoing political instability. Poverty has reduced markedly in just 15 years (from 41.2% to 23.8%), though it is estimated that hundreds of thousands of people have been pushed back into poverty by the earthquakes in April and May of 2015 and the economic blockade of late 2015. Significant progress has been made on the majority of education, health and water-related MDGs. Over the current Operational Plan period, DFID Nepal has been actively engaged in all of the above MDG areas, including major sector support programmes in health and education and a number of programmes with water, sanitation and hygiene (WASH) objectives. DFID Nepal's portfolio has therefore directly contributed to the positive MDG progress realised over this period.						

Nigeria	**MDG 1**	**MDG 2**	**MDG 3**	**MDG 4**	**MDG 5**	**MDG 6**	**MDG 7**
	Progress is off track on all MDGs in Nigeria with very slow rates of improvement. Massive inequality and a vast, fast growing population mean that effective management of growth plays a significant part in Nigeria's development and DFID has a strong growth portfolio focusing on power, job creation and agriculture. DFID Nigeria is also focusing strongly on human development: health, education, and water and sanitation. These efforts are particularly focused in northern Nigeria where the indicators are lagging the most. During the last operational plan, DFID significantly over achieved its targets in Nigeria to raise the incomes of Nigerians by 15%, support people to hold government to account, reach children and pregnant mothers with nutrition programmes, support births to be attended by skilled health workers and provide sustainable access to hygiene through supporting communities to become open deification free.						

<table>
<tr><th rowspan="3">Occupied Palestinian Territories</th><th>MDG 1</th><th>MDG 2</th><th>MDG 3</th><th>MDG 4</th><th>MDG 5</th><th>MDG 6</th><th>MDG 7</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="7">The OPTs progress against MDG targets is mixed, due to the continuing occupation by Israel and deterioration in security and economic conditions. There have been year-on-year improvements in numbers of children enrolled in primary education, with an enrolment rate of 93% in 2013. Importantly, the targets for gender parity in education have been met, ensuring that Palestinian girls are securing equal access to schooling. Maternal mortality has reduced by over 60% and child mortality by 50% since 1990. Nevertheless, this masks disparities between West Bank and Gaza where health-care delivery has been severely impacted by the imposition of movement and access restrictions. More worryingly, the MDG indicator on improved drinking water sources has seen a sharp deterioration. The DFID programme in the OPTs has helped to deliver basic health and education services to the population. DFID is also funding economic development programmes to reduce movement and access restrictions and help Palestinian businesses create jobs and lift people out of poverty. As Israel's occupation continues, we are also working to help support the most vulnerable Palestinians challenge eviction and demolition orders, and remain on their land in the West Bank.</td></tr>
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<table>
<tr><th rowspan="3">Pakistan</th><th>MDG 1</th><th>MDG 2</th><th>MDG 3</th><th>MDG 4</th><th>MDG 5</th><th>MDG 6</th><th>MDG 7</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="7">Pakistan remains a challenging and high risk operating environment. Official poverty statistics are still under review but unofficial estimates suggest around 23% to 37% of the population live in poverty. Current democratic stability has increased focus on service delivery and the importance of strong and accountable institutions for long-term change. Rapid population growth (predicted to rise from 200 million to 235 million by 2030) is a major threat to poverty reduction with primary enrolment rates stabilising in recent years. UK support is focused on sustainable improvements to the education system, such as better quality and access, particularly for girls. This has benefited over 6 million primary school children (3 million girls) since 2011. Progress on maternal and child mortality has been slow; however the UK has helped over one million births to be delivered by trained medical staff and helped more than 300,000 women access modern methods of family planning. The UK is working with Pakistani institutions to achieve economic growth and generate jobs. UK support to Pakistan's national social protection programme has helped at least 3 million people meet their basic needs for food, health and education. Over 3.5 million people have benefited from improved access to water, sanitation and hygiene through DFID's various humanitarian programmes.</td></tr>
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<table>
<tr><th rowspan="3">Rwanda</th><th>MDG 1</th><th>MDG 2</th><th>MDG 3</th><th>MDG 4</th><th>MDG 5</th><th>MDG 6</th><th>MDG 7</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="7">Rwanda has achieved significant progress since the devastating genocide of 1994. Three of the seven Millennium Development Goals (MDGs) have already been met, including ensuring equal access to primary school for boys and girls; cutting the child (under 5) mortality rate by two thirds; and cutting the maternal mortality ratio by three quarters. For every 100 boys in primary school, there are 101 girls. Through improvements to health services, the number of children who die before their fifth birthday fell from 150 per 1,000 to 50 per 1,000 between 1990 and 2014–15. The number of mothers dying from pregnancy and child birth complications also significantly reduced between 1995 and 2014–15, dropping from 1,400 to 210 maternal deaths for every 100,000 live births. Rwanda is also fully on track to halt the spread of HIV/AIDS by 2015. The share of Rwandan's living with HIV fell to 2.9% in 2013, down from 5.6% in 1990. Rwanda is close to meeting the education target. Primary education net enrolment was 96.9% in 2015 against the 97.5% target.</td></tr>
</table>

Sierra Leone	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7
	The Ebola crisis, which began in Sierra Leone in May 2014, had a devastating impact on the country and set back progress towards several MDG targets in 2014–15. The IMF estimates that the economy contracted by more than 20% in 2015, creating a major macroeconomic challenge for the government. DFID is playing a leading role in Sierra Leone's recovery from Ebola, assisting and supporting the government to move quickly to get services going again and accelerate development. Initial support was around education and health, for example assisting with the safe reopening of schools and health facilities, as well as assistance for those most badly affected by Ebola. Now we are scaling up on economic development including infrastructure, as well as continuing to support health and education. The portfolio also has programmes to improve accountability and tackle corruption, as well as in security and justice, and we are increasing our efforts to enable women and girls to have more opportunities, choice and control over their lives.						

Somalia	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7
	During 2015, DFID focused efforts on helping the Federal Government of Somalia and newly emerging regional governments to better determine and respond to the needs of their citizens. DFID continued its investment in economic planning and infrastructure as well as providing support to the most vulnerable (relevant to MDG 1). The support, provided through DFID's multi-year humanitarian programme, for example, delivered emergency food assistance to 570,000 internally displaced people: over 117,000 under-5 children and pregnant and breastfeeding women among this group benefited from nutrition-specific programmes. The Girls Education Challenge Fund continued to invest in Somali girls' education (MDG 2 and MDG 3). DFID continues to support access to quality health services (MDG 4 and MDG 5) with over 1.2m Somalis benefiting during 2015–16: this included over 20,000 women who gave birth with the help of a skilled birth attendant and 34,000 children who received immunisation against diphtheria, polio and typhoid. Over 440,000 people benefitted from improved access to water through DFID's investments (MDG 7).						

South Sudan	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

South Sudan continues to face significant challenges – decades of war have left a legacy of chronic poverty, inequality, very little infrastructure, and continuing insecurity. DFID's priority is to support peace and development, recognising that prospects remain fragile. Our humanitarian response is addressing immediate life-saving needs, providing shelter, food and access to health, nutrition, water and sanitation facilities. Our education programmes are supporting children in primary and secondary education, with a particular focus on girls through the South Sudan Girls Education programme. DFID has been the lead bilateral donor in the health sector, managing the multi-donor Health Pooled Fund, improving the health status of women and children. Our livelihoods programmes have also helped build resilience of communities to conflict, climate shocks and food security risks.

Sudan	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

DFID is focused on helping the most vulnerable people in Sudan both through providing life-saving humanitarian support for those affected by Sudan's crises, and by supporting longer-term progress on resilience and development. This includes building the resilience of vulnerable communities to cope with conflict shocks and with the impact of environmental and climate change; tackling chronic poverty & vulnerability through better basic services, including water & sanitation and education; empowering & protect women and girls by championing abandonment of Female Genital Cutting; and laying the foundations for a more democratic & peaceful future, empowering civil society & youth.

Tajikistan	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

DFID Tajikistan portfolio has focused on MDG 1, specifically promoting economic growth and good governance. To encourage private sector development and job creation, DFID programmes have helped simplify business and tax regulation, provided business advice and access to finance for small and medium-sized enterprises (SMEs) and individual entrepreneurs (including women), contributing directly to poverty reduction. DFID Tajikistan has supported improved public finance management by establishing systems for effective budget management, control and transparency and strengthening the capacity of parliament and civil society to hold the government to account.

Tanzania	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7

Tanzania has increased access to basic services, improved health outcomes and made some progress in reducing income poverty. Challenges remain in improving the equity and quality of basic services. DFID's programme is addressing the areas where progress is lagging. The priorities are to accelerate broad based, climate sensitive growth, to improve the effectiveness, quality and equity of service delivery in water, education, family planning and nutrition, to help the government to work better and to support Tanzanians in holding their government to account. Over the past 5 years, DFID has helped 600,000 rural men and women increase their income, 3 million rural people to get access to an improved water source and supported an election where over 15 million Tanzanians voted.

Uganda	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7
	Working with the government and other partners, DFID is supporting the country's efforts to increase household income in some of the poorer parts of the country and among the most vulnerable by delivering social protection payments to over 400,000 elderly people and vulnerable families. To tackle the leading causes of child mortality including malaria, DFID has distributed over 5 million bed nets and provided food supplements to over 200,000 children and pregnant women. To improve access to quality reproductive health services DFID has provided skilled support for 22,000 births and improved access to modern contraceptives for almost 200,000 women. DFID has improved access to security and justice for 19,000 women and girls to promote the empowerment of women.						

Yemen	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7
	The humanitarian situation in Yemen is now one of the worst humanitarian crises in the world. The United Nations (UN) estimates that more than 80% of the population (21.2 million) are in need of humanitarian aid. In the years preceding the recent conflict, Yemen made substantial progress in reducing maternal and child mortality and in improving access to education for both boys and girls. However, there was little or no progress in reducing poverty or access to water. There is a lack of recent data but all indications would suggest that the current conflict is having a significant detrimental effect across all MDGs. In 2014–15, DFID's programmes provided access to schools, nutrition, healthcare, clean water and sanitation, access to finance and jobs. In 2015 DFID shifted the majority of its programme to meeting urgent humanitarian needs, providing emergency food, water and protection to the most vulnerable Yemenis.						

Zambia	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7
	DFID is working with the government, private sector and civil society to help make economic growth more inclusive and improve the lives of the poor. This includes work to strengthen agricultural value chains and rural markets and increasing access to finance to 260,000 people, so that more of Zambia's population benefit from growth. DFID is supporting the scaling up of cash transfers to reach the very poorest and most vulnerable and has trained 2,000 community health and skilled birth attendants to tackle key health issues such as HIV and malaria at the community level. In addition, DFID support has increased access to family planning in Zambia to over 400,000 women. DFID sanitation and hygiene activities have reached over 3 million people and nutrition programmes over 1.9 million children under-5. The DFID programme is also tackling gender-based violence and the empowerment of girls and women.						

Zimbabwe	MDG 1	MDG 2	MDG 3	MDG 4	MDG 5	MDG 6	MDG 7
	DFID's programme in Zimbabwe is focused on reforming and providing access to essential services including health, education and water, as well as playing a leading role in improving rural food security, and increasing household incomes through access to finance, enterprise support and social protection for vulnerable households (MDG 1). DFID is increasing contraception provision and skilled birth attendance for women (168,000 women supported since 2010) to reduce unmet need for family planning and decrease maternal mortality which, between 2011 and 2014, reduced from 960 to 614 per 100,000. Through the rehabilitation and drilling of new boreholes, DFID is increasing access to clean water in rural areas (2.4 million people reached since 2010), as well as access to improved sanitation (500,000 people reached since 2010), while DFID's education programme is focused on increasing the number of children, especially girls, who have access to a good quality education.						

Africa regional programme	Contribution to regional priorities:
	Sub-Saharan Africa faces significant challenge in meeting the MDGs, although on aggregate some progress has been made. Many of these challenges will be addressed at the country level. The role of the Africa regional programme is to supplement bilateral programmes by working closely with the African Union, the African Development Bank, the World Bank, African governments and other partners to help meet a range of regional development objectives. DFID supports regional interventions that promote wealth creation, by reducing trade barriers, supporting regional infrastructure development, strengthening agribusiness development and regional staple food markets, and helping Africa to make the most of its extractive industries. DFID also supports adaptation to climate change, including improved regional co-operation on forests and water management; strengthened governance and accountability; improved regional evidence and advocacy, particularly on maternal health, malaria and democratic governance; and addressing neglected health issues such as unsafe abortion and female genital mutilation. DFID supports regional humanitarian programmes in the Sahel and Central African Republic.

Asia regional programme	Contribution to regional priorities:
	DFID's Asia regional programme works closely with the Asia Development Bank, the World Bank, governments and a range of other partners to work on development issues in Asia that are trans-border in nature. Priorities for the Asia Regional office include improving regional connectivity and trade; safe labour migration; improving co-operation on cross-border rivers and water; adaptation to climate change to protect the poor; and running regional health and nutrition programmes that improve food security and nutrition in the region.

Middle East and North Africa regional programmes	**Contribution to regional priorities:**
	The Middle East and North Africa (MENA) region has experienced unprecedented change since 2011. There are large scale conflicts in Syria, Yemen, Iraq and Libya, and sporadic conflict in other parts of the region. This has a devastating effect on MDG progress and the resulting humanitarian challenges are on an unprecedented scale. There is an urgent need for emergency provision in countries in conflict and among the protracted refugee presence in neighbouring countries such as Jordan and Lebanon. The majority of DFID's bilateral programmes in 2014–15 provided emergency humanitarian assistance. These were complemented by programmes designed to address the strains on the economic, social and political fabric of the countries within the region. DFID's work in the region is a part of the wider UK government and international community's efforts to respond to current conflict and crises and tackle the underlying drivers of instability while supporting reform, efforts for peace and reconciliation and longer term development objectives.

Overseas Territories	**Contribution to regional priorities:**
	The UK Government has binding international obligations under the United Nations to promote development for the people of the Overseas Territories. In 2015–16 DFID's Overseas Territories Department's worked to meet the reasonable assistance needs of the 3 'aided' Overseas Territories, accelerate reduction in their aid dependency, and help manage the government's financial liabilities for non-aided Caribbean Overseas Territories in crisis. DFID's direct financial support for the governments of Montserrat, St Helena and Pitcairn again helped to ensure the delivery of adequate public services such as health, child safeguarding, education and continued access to the islands by sea. Where the conditions are right for public investments to help stimulate private sector led economic growth, DFID has continued to provide investment in Overseas Territories, for example in the St Helena airport and geothermal power on Montserrat. In return for these major investments from DFID, Overseas Territories governments have committed to doing everything they can to improve the investment climate and to reduce their dependence on UK subsidies. The Turks and Caicos Island Government met its financing needs without a DFID guarantee in February 2016. British Overseas Territories with financial centres have already agreed to exchange taxpayer financial account information automatically. They will also hold beneficial ownership information in their respective jurisdictions via central registers or similar systems. UK law enforcement and tax authorities will now have full and near real time access to this information.

ANNEX B:

DFID allocations by programme

DFID's available programme resources are allocated to country offices or to central departments, whose programmes cover a range of countries or regions, in the annual resources and results cycle. This establishes an aid framework allocation, approved by the Secretary of State, which provides divisions within DFID with a firm budget for the current year and indicative budgets for future years.

Table B.1 sets out DFID's actual programme resource outturn for 2015–16, budget for 2016–17, and indicative planning allocations for 2017–18.

All future plans are subject to revision as, by its nature, the Department's work is dynamic. DFID's allocations are continually reviewed to ensure development assistance is used most effectively to achieve poverty reduction, in the national interest and responds to changing global needs. The precise way in which DFID spends will reflect changing demands and the speed at which different projects are implemented and new projects developed, while at the same time protecting ministerial spending commitments.

The UK's development partnerships with countries and their commitment to the UK's Partnership Principles and shared objectives will, among other things, inform the Secretary of State's decisions on final allocations.

As requested by the International Development Committee, the format of this table has been improved to more clearly show how country offices and central departments relate to the Supply Estimate headings and the Accounts.

Front line delivery represents operating costs associated with DFID staff who are directly responsible for implementing aid programmes. Front line delivery costs are excluded from this table which focuses on core programme expenditure and plans only.

Table B.1 DFID programme spend and allocations by department

	2015–16 Programme outturn (£000)	2016–17 Programme plans (£000)	2017–18 Programme plans (£000)
Regional Programmes			
West & Southern Africa Division			
Africa Directorate	236	–	–
DFID DRC	136,084	147,000	147,000
DFID Ghana	58,910	57,500	50,000
DFID Malawi	79,247	79,800	79,800
DFID Nigeria	213,884	225,000	225,000
DFID Sierra Leone and Liberia	48,262	123,500	123,500
DFID Mozambique	47,180	53,000	52,000
DFID Zambia	49,934	48,000	48,000
DFID Zimbabwe	85,787	86,000	86,000
West & Southern Africa Total	**719,524**	**819,800**	**811,300**
East & Central Africa Division			
Africa Regional Department[1]	223,000	282,550	262,775
Africa Regional Department (Sahel)	–	73,000	73,000
DFID Ethiopia	336,426	332,000	332,000
DFID Kenya	137,482	129,000	117,000
DFID Rwanda	76,752	68,000	64,000
DFID Somalia	123,429	105,000	105,000
DFID South Sudan	188,184	165,000	145,000
DFID Sudan	47,707	50,000	50,000
DFID Tanzania	184,622	182,000	176,000
DFID Uganda	95,207	111,000	105,000
East & Central Africa Total	**1,412,809**	**1,497,550**	**1,429,775**
Asia, Caribbean and Overseas Territories Division			
Asia Regional Team and other	72,429	85,000	217,000
DFID Afghanistan	132,212	178,000	TBC[2]
DFID Bangladesh	148,666	162,000	164,000
DFID Burma	100,286[3]	94,000	94,000
DFID Caribbean	9,810	66,000	107,800
DFID India[4]	135,116	80,000	70,000
UK Climate Change Unit, Indonesia	11,793	15,500	13,500
DFID Nepal	85,164	93,000	82,000
DFID Pakistan	336,297	375,000	373,000
DFID Central Asia	11,970	18,500	10,000
DFID Ukraine[5]	21,709	–	–
DFID Vietnam	3,695	–	–
Good Governance Fund[6]	6,608	–	–
Overseas Territories Department	85,553	87,000	74,000
Asia, Caribbean and Overseas Territories Total	**1,161,308**	**1,254,000**	**1,205,300[2]**
Middle East and North Africa Division			
DFID Occupied Palestinian Territories	73,625	72,000	72,000
MENAD Regional	10,124	14,000	14,000
DFID Syria	206,055	336,000	306,000
DFID Yemen	89,558	72,000	72,000
DFID Iraq	36,059	20,000	20,000
DFID Jordan	45,688	74,000	110,000
DFID Lebanon	93,608	100,000	94,000
Middle East and North Africa Division Total	**554,717**	**688,000**	**688,000**
Regional Directorate Division			
Ebola Crisis Unit	161,366	–	–
Regional Programmes TOTAL	**4,009,724**	**4,259,350**	**4,134,375[2]**

1 Sahel specific allocation within Africa Regional Department are broken out separately from 2016/17 onwards.
2 The Afghanistan budget for 2017–18 onwards will be confirmed through discussions at the Afghanistan donor conference in October 2016.
3 The DFID Burma budget for 2015–16 included an additional £13 million for emergency humanitarian assistance.
4 DFID ended its traditional aid programme to India at the end of 2015. DFID's support to India is now only in the form of technical assistance (high-level advice) and development capital (investments in the form of returnable capital).
5 The Ukraine programme has not been allocated baseline budget from 2016/17 onwards. UK Aid to Ukraine will increase as part of programming delivered by the Good Governance Fund. Emergency humanitarian support to Ukraine by DFID will be considered on a case by case basis.
6 The Good Governance Fund is funded through the Conflict, Stability and Security Fund from 2016–17 onwards.

	2015–16 Programme outturn (£000)	2016–17 Programme plans (£000)	2017–18 Programme plans (£000)
Policy Priorities, International Organisations and Humanitarian			
Research and Evidence Division			
Chief Heads of Profession	1,998	1,500	1,500
Evaluation Department	10,912	16,000	21,333
Research and Evidence	331,040	337,000	416,667
Research and Evidence Division Total	**343,950**	**354,500**	**439,500**
Economic Development Division			
Growth and Resilience Department	91,635	99,000	149,000
International Financial Institutions Department	1,528,385	1,581,123	1,679,000
Multilateral Effectiveness Department	1,327	1,600	1,600
Private Sector Department	549,484	451,340	407,000
Trade for Development	10,212	12,400	12,400
Economic Development Division Total	**2,181,043**	**2,145,463**	**2,249,000**
Policy Division			
Climate and Environment Group	280,808	248,000	272,000
Emerging Policy, Innovation and Capability (EPIC)	12,029	16,800	16,800
Governance, Open Societies and Anti-Corruption Department	31,016	50,000	50,000
Human Development Group	141,270	162,000	162,000
Inclusive Societies Department	254,066	197,000	142,400
Youth and Education	87,193	239,000	227,600
Policy Division Total	**806,382**	**912,800**	**870,800**
International Relations Division			
Europe Department	395,546	420,000	435,000
Global Partnerships Department	3,967	1,000	1,000
United Nations and Commonwealth Department (UNCD)	246,442	256,872	257,872
EC Attribution	493,777	381,000	380,000
International Relations Division Total	**1,139,732**	**1,058,872**	**1,073,872**
Global Funds Division			
Global Funds Department	594,517	552,000	818,630
Global Funds Division Total	**594,517**	**552,000**	**818,630**
Conflict, Humanitarian, Security and Stabilisation Division			
Conflict, Humanitarian and Security Department	306,517	332,000	332,000
Stabilisation Unit	252	–	–
Conflict, Humanitarian, Security and Stabilisation Division Total	**306,769**	**332,000**	**332,000**
Policy Priorities, International Organisations and Humanitarian TOTAL	**5,372,393**	**5,355,635**	**5,783,802**

	2015–16 Programme outturn (£000)	2016–17 Programme plans (£000)	2017–18 Programme plans (£000)
Conflict, Stability and Security Fund			
Asia, Caribbean and Overseas Territories			
DFID Afghanistan	1,439	1,000	–
DFID Burma	5,000	4,500	–
DFID Central Asia	3,900	1,800	–
DFID Pakistan	5,088	7,500	–
Good Governance Fund	–	33,100	–
Asia, Caribbean and Overseas Territories Total	**15,427**	**47,900**	**–**
West and Southern Africa Division			
DFID Nigeria	3,587	3,500	–
West and Southern Africa Division Total	**3,587**	**3,500**	**–**
East and Central Africa Division			
DFID Somalia	6,161	4,000	–
DFID South Sudan	895	250	–
Africa Regional Department	858	2,250	–
East and Central Africa Division Total	**7,914**	**6,500**	**–**
Middle East and North Africa Division			
DFID Occupied Palestinian Territories	3,727	1,580	–
MENAD Regional	3,146	17,610	–
DFID Syria	17,331	11,850	–
DFID Jordan	8,745	8,690	–
DFID Lebanon	10,091	10,270	–
Middle East and North Africa Division Total	**43,040**	**50,000**	**–**
Conflict, Humanitarian, Security and Stabilisation Division			
Conflict Funds	8,451	7,000	–
Stabilisation Unit	11,868	13,500	–
Conflict, Humanitarian, Security and Stabilisation Division Total	**20,319**	**20,500**	
Conflict, Stability and Security Fund TOTAL	**90,287**	**128,400**	**–**
Non-Departmental Public Bodies			
Commonwealth Scholarship Commission	25,422	23,628	23,628
Independent Commission for Aid Impact	1,567	3,200	2,557
Non-Departmental Public Bodies TOTAL	**26,989**	**26,828**	**26,185**
Other Central Programmes TOTAL	**-20,934**	**7,995**	**8,638**
Crisis Reserve[1]	**–**	**200,000**	**200,000**
TOTAL	**9,478,459**	**9,978,208**	**10,153,000**

1 The UK Aid Strategy and the Spending Review created a £500 million ODA Crisis Reserve which is held on the DFID baseline. £200 million of this is assigned to an central contingency reserve and the balance of £300 million is allocated across the portfolio which can be redeployed in response to substantial need.

ANNEX C

Annual reporting of statistical information

C.1 The International Development (Reporting and Transparency) Act 2006 requires the Secretary of State for International Development to report to Parliament on an annual basis. The schedule to the Act sets out the statistical reporting that is required. This information is published each autumn for the preceding year in DFID's publication Statistics on International Development. Provisional figures for 2015 are provided for Table C1.

C.2 The statistical reporting requirements of the Act are itemised below with the tables within this Annex showing where the corresponding information can be located. Information is included for the most recent period and each of the four periods before.

C.3 The UK Aid budget is spent by a number of departments other than DFID. The *Statistics on International Development* publication[1] sets out detailed information on aid spend by department and summary information on the main aims of each department's aid budget. Departments with large aid budgets will also include information in their own annual report. Table C.3 gives information on the largest ODA spending department for the most recent period by recipient country.

Act schedule	Table number
Total UK bilateral aid broken down by:	
Debt relief, in turn split by cancelled export credits	Table C.1
Region	Table C.2
Country including humanitarian assistance breakdown	Table C.2
Sector	Table C.4
Country as a percentage of UK bilateral aid	Table C.2
Percentage and amount to low income countries	Table C.2
UK multilateral aid broken down by:	
European Union	Table C.1
World Bank	Table C.1
United Nations and its agencies	Table C.1
Other multilateral organisations	Table C.1
UK imputed share[1] of the aggregate amount of multilateral ODA provided by the bodies to which the UK contributed such assistance broken down by:	
Country	Table C.5
Percentage and amount to low income countries	Table C.5

1. UK imputed share is the share of all multilateral expenditure in developing countries which can be attributed to the UK.

1 www.gov.uk/government/statistics/statistics-on-international-development-2015

Table C.1: Total UK net official development assistance (ODA)

					£ millions
	2011	**2012**	**2013**	**2014**	**2015[1]**
Total bilateral ODA	**5,260**	**5,560**	**6,738**	**6,832**	**7,702**
as a % of GNI	0.34	0.36	0.42	0.41	0.45
of which: Administration costs[2]	286	333	352	373	377
Debt relief	113	71	53	3	0
Non-DFID department[3]	91	20	30	3	0
Total multilateral ODA	**3,369**	**3,242**	**4,686**	**4,895**	**4,538**
as a % of GNI	0.22	0.21	0.29	0.29	0.26
of which: Total European Commission	1,184	1,135	1,219	1,168	1,382
Total World Bank	1,086	795	1,210	1,667	1,263
Total UN agencies	391	418	438	518	681
Total other organisations[4]	708	894	1,818	1,542	1,212
TOTAL ODA	**8,629**	**8,802**	**11,424**	**11,726**	**12,239**
as a % of GNI	**0.56**	**0.56**	**0.70**	**0.70**	**0.71**

1. 2015 data are provisional. Final 2015 ODA will be published in Statistics on International Development 2015 in October.
2. Includes Front Line Delivery Costs. This is in line with OECD DAC Statistical Reporting Directives.
3. Export Credits Guarantee Department (operational name: UN Export Finance).
4. Includes Regional Development Banks and other multilateral agencies on the DAC List of Multilateral Organisations.

Figures may not sum due to rounding.

Table C.2: Total UK net ODA and humanitarian assistance by recipient country

		2010	2011	2012	2013	2014	Main Spending Departments in 2014 (% share)[3]
		£ thousands					
Africa							
Algeria	UK Net Bilateral ODA	1,423	901	2,151	3,111	9,772	CDC 68%, FCO 32%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.03%	0.02%	0.04%	0.05%	0.14%	
Angola[1]	UK Net Bilateral ODA	10,800	428	352	359	916	FCO 98%, Colonial Pensions 2%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.21%	0.01%	0.01%	0.01%	0.01%	
Benin[1]	UK Net Bilateral ODA	0	45	17	0	0	–
	of which Humanitarian Assistance	0	45	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Botswana	UK Net Bilateral ODA	684	974	568	788	498	FCO 98%, Colonial Pensions 2%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.02%	0.01%	0.01%	0.01%	
Burkina Faso[1]	UK Net Bilateral ODA	62	510	1,077	632	423	BIS 43%, CDC 36%, DFID 21%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.01%	0.02%	0.01%	0.01%	
Burundi[1]	UK Net Bilateral ODA	13,041	11,055	734	4,177	6,108	DFID 98%, FCO 2%
	of which Humanitarian Assistance	2,283	372	0	0	0	
	Percentage of Total Net Bilateral ODA	0.25%	0.21%	0.01%	0.06%	0.09%	
Cameroon	UK Net Bilateral ODA	669	511	1,237	842	53,540	CDC 79%, DFID 19%, Others 2%
	of which Humanitarian Assistance	0	0	0	0	10,000	
	Percentage of Total Net Bilateral ODA	0.01%	0.01%	0.02%	0.01%	0.78%	
Cape Verde	UK Net Bilateral ODA	581	19	633	41	80	DEFRA 76%, FCO 24%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.00%	0.01%	0.00%	0.00%	
Central African Republic[1]	UK Net Bilateral ODA	1,956	0	54	1,666	16,065	DFID 98%, Conflict Pool[4] 2%
	of which Humanitarian Assistance	1,500	0	0	1,666	15,797	
	Percentage of Total Net Bilateral ODA	0.04%	0.00%	0.00%	0.02%	0.24%	
Chad[1]	UK Net Bilateral ODA	1,851	240	58	10	0	–
	of which Humanitarian Assistance	1,841	240	0	0	0	
	Percentage of Total Net Bilateral ODA	0.04%	0.00%	0.00%	0.00%	0.00%	
Comoros[1]	UK Net Bilateral ODA	79	75	0	0	6	DEFRA 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Democratic Republic of the Congo[1]	UK Net Bilateral ODA	162,379	238,946	138,944	161,640	166,594	DFID 98%, FCO 1%, Others 1%
	of which Humanitarian Assistance	42,481	31,266	48,441	36,121	38,444	
	Percentage of Total Net Bilateral ODA	3.13%	4.54%	2.50%	2.40%	2.44%	
Congo[1]	UK Net Bilateral ODA	50,988	0	50	0	0	–
	of which Humanitarian Assistance	750	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.98%	0.00%	0.00%	0.00%	0.00%	
Cote d'Ivoire[2]	UK Net Bilateral ODA	16,808	6,697	47,315	-409	2,032	CDC 98%, FCO 2%
	of which Humanitarian Assistance	0	7,950	0	0	0	
	Percentage of Total Net Bilateral ODA	0.32%	0.13%	0.85%	-0.01%	0.03%	
Djibouti[1]	UK Net Bilateral ODA	3	12	70	66	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Egypt[2]	UK Net Bilateral ODA	5,818	10,864	8,895	20,999	-24,004	FCO 82%, Conflict Pool[4] 7%, Others 11%
	of which Humanitarian Assistance	0	24	16	0	0	
	Percentage of Total Net Bilateral ODA	0.11%	0.21%	0.16%	0.31%	-0.35%	
Eritrea[1]	UK Net Bilateral ODA	3,566	5,220	2,529	4,660	5,877	DFID 95%, FCO 3%, CDC 2%
	of which Humanitarian Assistance	3,296	5,202	2,425	4,410	5,590	
	Percentage of Total Net Bilateral ODA	0.07%	0.10%	0.05%	0.07%	0.09%	

1. Income groups are classified using 2013 GNI per capita thresholds. Low income countries are based on those with a GNI per capita in 2013 of US$1,045 or less. Figures for previous years have been revised on this basis.
2. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.
3. Spending departments' shares are based on gross bilateral ODA flows in country in 2014.
4. In April 2015, the Government introduced the Conflict Stability and Security Fund (CSSF), replacing the DFID, FCO and MOD Conflict Pool. Thus, the 2014 figure presented in the table reflects only Conflict Pool spend.

Table C.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		£ thousands					
		2010	2011	2012	2013	2014	Main Spending Departments in 2014 (% share)[3]
Ethiopia[1]	UK Net Bilateral ODA	263,499	344,491	265,685	329,467	321,751	DFID 98%, FCO 1%, Others 1%
	of which Humanitarian Assistance	28,608	53,630	34,698	50,024	58,711	
	Percentage of Total Net Bilateral ODA	5.08%	6.55%	4.78%	4.88%	4.71%	
Gabon[2]	UK Net Bilateral ODA	106	126	0	0	-221	Colonial Pensions 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Gambia[1]	UK Net Bilateral ODA	1,284	5,502	8,898	10,264	9,894	BIS 94%, FCO 5%, Others 1%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.02%	0.10%	0.16%	0.15%	0.14%	
Ghana	UK Net Bilateral ODA	107,858	81,379	52,686	103,627	66,409	DFID 87%, CDC 9%, Others 4%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	2.08%	1.55%	0.95%	1.54%	0.97%	
Guinea[1]	UK Net Bilateral ODA	0	177	1,644	3,731	281	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.03%	0.06%	0.00%	
Guinea-Bissau[1]	UK Net Bilateral ODA	47	46	57	2	73	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Kenya[1]	UK Net Bilateral ODA	68,136	88,593	101,794	160,150	135,029	DFID 85%, CDC 9%, Others 6%
	of which Humanitarian Assistance	4,959	19,513	20,011	14,941	30,470	
	Percentage of Total Net Bilateral ODA	1.31%	1.68%	1.83%	2.37%	1.98%	
Lesotho[1]	UK Net Bilateral ODA	3,120	1,156	3,127	2,725	205	BIS 56%, Welsh Gov. 37%, Others 7%
	of which Humanitarian Assistance	0	0	1,000	1,500	-28	
	Percentage of Total Net Bilateral ODA	0.06%	0.02%	0.06%	0.04%	0.00%	
Liberia[1]	UK Net Bilateral ODA	16,561	19,659	8,621	8,724	5,796	DFID 97%, FCO 2%
	of which Humanitarian Assistance	0	11,089	1,610	265	0	
	Percentage of Total Net Bilateral ODA	0.32%	0.37%	0.16%	0.13%	0.08%	
Libya	UK Net Bilateral ODA	1,020	10,526	9,893	15,801	28,663	Conflict Pool[4] 63%, FCO 28%, DFID 9%
	of which Humanitarian Assistance	0	4,713	695	201	0	
	Percentage of Total Net Bilateral ODA	0.02%	0.20%	0.18%	0.23%	0.42%	
Madagascar[1],[2]	UK Net Bilateral ODA	-191	504	1,797	366	-199	FCO 62%, DEFRA 38%
	of which Humanitarian Assistance	877	0	0	5	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.01%	0.03%	0.01%	0.00%	
Malawi[1]	UK Net Bilateral ODA	95,848	64,915	124,253	113,375	60,649	DFID 87%, Scottish Gov. 9%, Others 4%
	of which Humanitarian Assistance	1,057	6,196	17,620	19,464	5,031	
	Percentage of Total Net Bilateral ODA	1.85%	1.23%	2.23%	1.68%	0.89%	
Mali[1]	UK Net Bilateral ODA	33	9	411	1,029	2,102	Conflict Pool[4] 52%, FCO 20%, Others 28%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.01%	0.02%	0.03%	
Mauritania[1]	UK Net Bilateral ODA	0	904	217	200	571	DFID 58%, BIS 21%, Others 21%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.02%	0.00%	0.00%	0.01%	
Mauritius	UK Net Bilateral ODA	3,689	8,445	21	329	745	CDC 52%, FCO 47%, Colonial Pensions 1%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.07%	0.16%	0.00%	0.00%	0.01%	
Morocco	UK Net Bilateral ODA	2,083	2,730	5,438	3,832	7,969	CDC 50%, FCO 48%, DEFRA 1%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.04%	0.05%	0.10%	0.06%	0.12%	

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2. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.
3. Spending departments' shares are based on gross bilateral ODA flows in country in 2014.
4. In April 2015, the Government introduced the Conflict, Stability and Security Fund (CSSF), replacing the DFID, FCO and MoD Conflict Pool. Thus the 2014 figure presented in the table reflects solely Conflict Pool spend.

Table C.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		£ thousands					Main Spending Departments in 2014 (% share)[3]
		2010	2011	2012	2013	2014	
Mozambique[1]	UK Net Bilateral ODA	67,613	116,278	81,780	78,732	83,967	DFID 97%, FCO 1%, Others 2%
	of which Humanitarian Assistance	617	1,250	0	0	0	
	Percentage of Total Net Bilateral ODA	1.30%	2.21%	1.47%	1.17%	1.23%	
Namibia[2]	UK Net Bilateral ODA	362	-452	190	250	285	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	-0.01%	0.00%	0.00%	0.00%	
Niger[1]	UK Net Bilateral ODA	2,061	368	38	0	110	CDC 96%, Conflict Pool[4] 4%
	of which Humanitarian Assistance	2,061	368	0	0	0	
	Percentage of Total Net Bilateral ODA	0.04%	0.01%	0.00%	0.00%	0.00%	
Nigeria	UK Net Bilateral ODA	171,335	186,428	197,313	248,759	236,731	DFID 92%, CDC 5%, Others 3%
	of which Humanitarian Assistance	500	0	0	0	1,000	
	Percentage of Total Net Bilateral ODA	3.30%	3.54%	3.55%	3.69%	3.47%	
Rwanda[1]	UK Net Bilateral ODA	68,747	84,569	28,242	103,394	48,028	DFID 96%, FCO 2%, Others 2%
	of which Humanitarian Assistance	0	0	0	1,923	0	
	Percentage of Total Net Bilateral ODA	1.32%	1.61%	0.51%	1.53%	0.70%	
Sao Tome & Principe	UK Net Bilateral ODA	0	0	0	0	95	BIS 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Senegal[1],[2]	UK Net Bilateral ODA	-536	1,243	3,205	960	-71	FCO 83%, DFID 13%, BIS 4%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	-0.01%	0.02%	0.06%	0.01%	0.00%	
Seychelles	UK Net Bilateral ODA	28	46	1,143	307	380	FCO 79%, DEFRA 20%, Colonial Pensions 1%
	of which Humanitarian Assistance	4	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.02%	0.00%	0.01%	
Sierra Leone[1]	UK Net Bilateral ODA	54,902	45,885	62,812	69,990	237,747	DFID 99%, FCO 1%
	of which Humanitarian Assistance	141	0	1,113	957	177,581	
	Percentage of Total Net Bilateral ODA	1.06%	0.87%	1.13%	1.04%	3.48%	
Somalia[1]	UK Net Bilateral ODA	40,359	94,907	89,754	107,274	123,791	DFID 89%, FCO 6%, Conflict Pool[4] 5%
	of which Humanitarian Assistance	23,572	73,294	43,018	43,671	39,428	
	Percentage of Total Net Bilateral ODA	0.78%	1.80%	1.61%	1.59%	1.81%	
South Africa[2]	UK Net Bilateral ODA	25,442	29,074	-13,708	36,455	-18,063	CDC 57%, DFID 27%, Others 16%
	of which Humanitarian Assistance	7	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.49%	0.55%	-0.25%	0.54%	-0.26%	
South Sudan[1]	UK Net Bilateral ODA	0	51,774	108,512	136,478	167,060	DFID 97%, Conflict Pool[4] 2%, FCO 1%
	of which Humanitarian Assistance	0	0	50,291	64,784	118,617	
	Percentage of Total Net Bilateral ODA	0.00%	0.98%	1.95%	2.02%	2.45%	
Saint Helena	UK Net Bilateral ODA	34,740	49,433	106,156	83,783	75,752	DFID 99%, Others 1%
	of which Humanitarian Assistance	471	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.67%	0.94%	1.91%	1.24%	1.11%	
Sudan[1]	UK Net Bilateral ODA	77,104	98,146	51,758	69,206	49,913	DFID 87%, FCO 9%, Others 3%
	of which Humanitarian Assistance	31,656	60,938	24,803	49,394	33,500	
	Percentage of Total Net Bilateral ODA	1.49%	1.87%	0.93%	1.03%	0.73%	
Swaziland	UK Net Bilateral ODA	11	18	4,834	1,287	952	CDC 96%, FCO 4%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.09%	0.02%	0.01%	
Tanzania[1]	UK Net Bilateral ODA	156,006	99,134	157,760	152,115	148,931	DFID 96%, FCO 2%, Others 2%
	of which Humanitarian Assistance	4,271	4,000	4,302	8,734	9,243	
	Percentage of Total Net Bilateral ODA	3.01%	1.88%	2.84%	2.26%	2.18%	
Togo[1]	UK Net Bilateral ODA	-55	1,196	33	0	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.02%	0.00%	0.00%	0.00%	

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2. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.
3. Spending departments' shares are based on gross bilateral ODA flows in country in 2014.
4. In April 2015, the Government introduced the Conflict, Stability and Security Fund (CSSF), replacing the DFID, FCO and MoD Conflict Pool. Thus the 2014 figure presented in the table reflects solely Conflict Pool spend.

Table C.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		£ thousands					
		2010	2011	2012	2013	2014	Main Spending Departments in 2014 (% share)[3]
Tunisia	UK Net Bilateral ODA	1,622	3,741	7,103	4,816	2,082	FCO 65%, CDC 15%, Others 20%
	of which Humanitarian Assistance	0	0	0	0	42	
	Percentage of Total Net Bilateral ODA	0.03%	0.07%	0.13%	0.07%	0.03%	
Uganda[1]	UK Net Bilateral ODA	116,074	89,188	94,161	58,156	82,773	DFID 91%, BIS 5%, Others 4%
	of which Humanitarian Assistance	649	2,966	1,125	10,300	18,400	
	Percentage of Total Net Bilateral ODA	2.24%	1.70%	1.69%	0.86%	1.21%	
Zambia[1]	UK Net Bilateral ODA	51,346	57,760	53,177	59,942	91,059	DFID 89%, CDC 9%, Others 2%
	of which Humanitarian Assistance	8	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.99%	1.10%	0.96%	0.89%	1.33%	
Zimbabwe[1]	UK Net Bilateral ODA	69,936	48,357	138,831	93,836	104,024	DFID 92%, FCO 4%, Others 4%
	of which Humanitarian Assistance	1,129	1,953	10,957	8,000	6,960	
	Percentage of Total Net Bilateral ODA	1.35%	0.92%	2.50%	1.39%	1.52%	
North of Sahara, regional	UK Net Bilateral ODA	22	13,372	2,410	4,020	0	DFID 100%
	of which Humanitarian Assistance	0	13,246	197	19	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.25%	0.04%	0.06%	0.00%	
South of Sahara, regional	UK Net Bilateral ODA	106,188	59,304	61,677	104,840	106,477	DFID 97%, FCO 2%, CDC 1%
	of which Humanitarian Assistance	0	696	37,519	67,847	60,420	
	Percentage of Total Net Bilateral ODA	2.05%	1.13%	1.11%	1.55%	1.56%	
Africa, regional	UK Net Bilateral ODA	113,134	90,863	147,656	142,016	220,217	DFID 83%, CDC 11%, Others 6%
	of which Humanitarian Assistance	24,258	8,215	0	0	700	
	Percentage of Total Net Bilateral ODA	2.18%	1.73%	2.66%	2.11%	3.22%	
Asia and Middle East							
Afghanistan[1]	UK Net Bilateral ODA	152,053	264,129	273,801	211,852	197,543	DFID 88%, FCO 7%, Others 5%
	of which Humanitarian Assistance	6,503	0	6,037	-65	23,522	
	Percentage of Total Net Bilateral ODA	2.93%	5.02%	4.92%	3.14%	2.89%	
Armenia	UK Net Bilateral ODA	315	226	832	827	973	FCO 90%, Conflict Pool[4] 10%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.00%	0.01%	0.01%	0.01%	
Azerbaijan	UK Net Bilateral ODA	559	598	1,335	2,650	2,100	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.01%	0.02%	0.04%	0.03%	
Bangladesh[1]	UK Net Bilateral ODA	147,839	229,947	196,120	272,005	208,245	DFID 97%, FCO 2%, Others 1%
	of which Humanitarian Assistance	2,447	1,346	440	3,288	5,186	
	Percentage of Total Net Bilateral ODA	2.85%	4.37%	3.53%	4.03%	3.05%	
Bhutan	UK Net Bilateral ODA	0	0	7	1	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Cambodia[1]	UK Net Bilateral ODA	16,839	3,806	14,574	10,962	1,931	DFID 64%, FCO 24%, DEFRA 12%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.32%	0.07%	0.26%	0.16%	0.03%	
China (People's Republic of)[2]	UK Net Bilateral ODA	56,152	40,461	27,234	-17,781	-33,505	FCO 87%, BIS 13%
	of which Humanitarian Assistance	582	0	0	0	0	
	Percentage of Total Net Bilateral ODA	1.08%	0.77%	0.49%	-0.26%	-0.49%	
Georgia	UK Net Bilateral ODA	2,223	1,989	4,275	4,504	4,338	Conflict Pool[4] 63%, FCO 37%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.04%	0.04%	0.08%	0.07%	0.06%	
India[5]	UK Net Bilateral ODA	421,092	283,111	292,065	268,706	279,060	DFID 66%, CDC 25%, Others 9%
	of which Humanitarian Assistance	0	0	0	2,233	7	
	Percentage of Total Net Bilateral ODA	8.11%	5.38%	5.25%	3.98%	4.08%	
Indonesia[2]	UK Net Bilateral ODA	17,273	-4,257	6,236	22,076	15,790	DFID 71%, FCO 26%, Others 3%
	of which Humanitarian Assistance	2,499	25	16	165	74	
	Percentage of Total Net Bilateral ODA	0.33%	-0.08%	0.11%	0.33%	0.23%	

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2. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.
3. Spending departments' shares are based on gross bilateral ODA flows in country in 2014.
4. In April 2015, the Government introduced the Conflict, Stability and Security Fund (CSSF), replacing the DFID, FCO and MoD Conflict Pool. Thus the 2014 figure presented in the table reflects solely Conflict Pool spend.
5. DFID ended its traditional aid programme to India at the end of 2015. DFID's support to India is now only in the form of technical assistance (high-level advice) and development capital (investments in the form of returnable capital).

Table C.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		£ thousands					Main Spending Departments in 2014 (% share)[3]
		2010	2011	2012	2013	2014	
Iran	UK Net Bilateral ODA	0	265	735	357	659	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.01%	0.01%	0.01%	0.01%	
Iraq	UK Net Bilateral ODA	20,060	8,346	6,873	7,008	38,370	DFID 77%, FCO 19%, Others 4%
	of which Humanitarian Assistance	3,800	1,500	0	0	28,548	
	Percentage of Total Net Bilateral ODA	0.39%	0.16%	0.12%	0.10%	0.56%	
Jordan	UK Net Bilateral ODA	1,709	1,654	4,748	16,692	18,538	DFID 54%, FCO 27%, Conflict Pool[4] 19%
	of which Humanitarian Assistance	0	0	196	3,492	590	
	Percentage of Total Net Bilateral ODA	0.03%	0.03%	0.09%	0.25%	0.27%	
Kazakhstan	UK Net Bilateral ODA	220	1,703	3,292	1,788	1,782	FCO 82%, BIS 16%, Conflict Pool[4] 2%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.03%	0.06%	0.03%	0.03%	
Korea (Democratic People's Republic of)	UK Net Bilateral ODA	264	378	756	1,309	277	FCO 100%
	of which Humanitarian Assistance	0	0	4	98	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.01%	0.01%	0.02%	0.00%	
Kyrgyz Republic[1]	UK Net Bilateral ODA	4,732	7,425	4,047	5,367	5,952	DFID 68%, Conflict Pool[4] 25%, Others 7%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.09%	0.14%	0.07%	0.08%	0.09%	
Lao People's Democratic Republic[1]	UK Net Bilateral ODA	37	1,006	930	946	1,473	DFID 52%, FCO 42%, DEFRA 6%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.02%	0.02%	0.01%	0.02%	
Lebanon	UK Net Bilateral ODA	2,565	1,646	4,327	8,035	26,009	DFID 72%, FCO 15%, Conflict Pool[4] 12%
	of which Humanitarian Assistance	0	0	16	1,731	6,685	
	Percentage of Total Net Bilateral ODA	0.05%	0.03%	0.08%	0.12%	0.38%	
Malaysia[2]	UK Net Bilateral ODA	-486	4,468	6,490	3,918	-1,762	FCO 89%, BIS 7%, Others 4%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	-0.01%	0.08%	0.12%	0.06%	-0.03%	
Maldives[2]	UK Net Bilateral ODA	170	167	221	154	-53	FCO 76%, DEFRA 24%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Mongolia	UK Net Bilateral ODA	538	111	2,933	427	444	FCO 87%, DEFRA 13%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.00%	0.05%	0.01%	0.01%	
Myanmar[1]	UK Net Bilateral ODA	28,599	38,803	30,324	99,659	73,278	DFID 95%, FCO 4%, Others 1%
	of which Humanitarian Assistance	3,933	6,571	4,024	10,445	16,911	
	Percentage of Total Net Bilateral ODA	0.55%	0.74%	0.55%	1.48%	1.07%	
Nepal[1]	UK Net Bilateral ODA	68,110	64,917	69,502	93,330	111,898	DFID 98%, FCO 2%
	of which Humanitarian Assistance	75	0	5,047	0	0	
	Percentage of Total Net Bilateral ODA	1.31%	1.23%	1.25%	1.38%	1.64%	
Pakistan	UK Net Bilateral ODA	193,282	206,849	189,218	338,220	266,324	DFID 90%, Conflict Pool[4] 6%, FCO 4%
	of which Humanitarian Assistance	102,481	72,136	28,859	30,922	20,034	
	Percentage of Total Net Bilateral ODA	3.72%	3.93%	3.40%	5.01%	3.90%	
Philippines	UK Net Bilateral ODA	377	1,294	1,664	35,072	56,022	DFID 93%, FCO 4%, Others 3%
	of which Humanitarian Assistance	0	3	2	32,814	48,299	
	Percentage of Total Net Bilateral ODA	0.01%	0.02%	0.03%	0.52%	0.82%	
Sri Lanka	UK Net Bilateral ODA	-5,503	2,633	5,460	9,256	5,244	FCO 34%, CDC 25%, Others 39%
	of which Humanitarian Assistance	3,772	383	0	0	0	
	Percentage of Total Net Bilateral ODA	-0.11%	0.05%	0.10%	0.14%	0.08%	
Syrian Arab Republic	UK Net Bilateral ODA	1,260	1,268	39,547	138,750	129,631	DFID 78%, Conflict Pool[4] 21%, FCO 1%
	of which Humanitarian Assistance	0	0	36,565	126,193	99,480	
	Percentage of Total Net Bilateral ODA	0.02%	0.02%	0.71%	2.06%	1.90%	
Tajikistan[1]	UK Net Bilateral ODA	8,108	10,290	8,627	7,756	13,795	DFID 86%, Conflict Pool[4] 10%, FCO 4%
	of which Humanitarian Assistance	257	7	102	396	101	
	Percentage of Total Net Bilateral ODA	0.16%	0.20%	0.16%	0.11%	0.20%	

1. Income groups are classified using 2013 GNI per capita thresholds. Low income countries are based on those with a GNI per capita in 2013 of US$1,045 or less. Figures for previous years have been revised on this basis.
2. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.
3. Spending departments' shares are based on gross bilateral ODA flows in country in 2014.
4. In April 2015, the Government introduced the Conflict, Stability and Security Fund (CSSF), replacing the DFID, FCO and MoD Conflict Pool. Thus the 2014 figure presented in the table reflects solely Conflict Pool spend.

Table C.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		2010	2011	2012	2013	2014	Main Spending Departments in 2014 (% share)[3]
		£ thousands					
Thailand[1]	UK Net Bilateral ODA	4,671	-4,756	-13,397	-945	12,109	CDC 79%, FCO 21%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.09%	-0.09%	-0.24%	-0.01%	0.18%	
Timor-Leste[2]	UK Net Bilateral ODA	0	46	131	71	45	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Turkmenistan	UK Net Bilateral ODA	39	92	416	512	366	FCO 99%, DEFRA 1%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.01%	0.01%	0.01%	
Uzbekistan	UK Net Bilateral ODA	797	524	1,636	1,539	1,239	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.02%	0.01%	0.03%	0.02%	0.02%	
Vietnam	UK Net Bilateral ODA	53,222	21,832	51,664	23,209	15,189	DFID 66%, FCO 23%, Others 11%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	1.03%	0.42%	0.93%	0.34%	0.22%	
West Bank & Gaza Strip	UK Net Bilateral ODA	63,214	75,549	42,884	69,478	83,358	DFID 90%, FCO 7%, Others 3%
	of which Humanitarian Assistance	7,352	1,736	1,508	520	19,868	
	Percentage of Total Net Bilateral ODA	1.22%	1.44%	0.77%	1.03%	1.22%	
Yemen	UK Net Bilateral ODA	41,387	39,057	39,555	95,146	82,119	DFID 95%, FCO 4%, Conflict Pool[4] 1%
	of which Humanitarian Assistance	7,875	16,446	18,469	36,457	40,160	
	Percentage of Total Net Bilateral ODA	0.80%	0.74%	0.71%	1.41%	1.20%	
Middle East, Regional	UK Net Bilateral ODA	6,513	3,447	32,472	182,172	148,604	DFID 100%
	of which Humanitarian Assistance	0	0	14,034	148,311	139,792	
	Percentage of Total Net Bilateral ODA	0.13%	0.07%	0.58%	2.70%	2.18%	
South Asia, Regional	UK Net Bilateral ODA	1,258	859	1,247	1,920	8,485	CDC 46%, Conflict Pool[4] 18%, Others 36%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.02%	0.02%	0.02%	0.03%	0.12%	
Asia, Regional	UK Net Bilateral ODA	23,960	29,202	19,967	33,157	42,957	DFID 96%, CDC 2%, Others 2%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.46%	0.56%	0.36%	0.49%	0.63%	
Rest of the World							
Albania	UK Net Bilateral ODA	560	425	643	759	540	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.01%	0.01%	0.01%	0.01%	
Anguilla	UK Net Bilateral ODA	58	244	347	1,805	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.01%	0.03%	0.00%	
Antigua and Barbuda	UK Net Bilateral ODA	3	2	3	20	3	Colonial Pensions 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Argentina	UK Net Bilateral ODA	350	743	2,041	946	961	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.01%	0.04%	0.01%	0.01%	
Belarus	UK Net Bilateral ODA	238	77	554	650	472	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.01%	0.01%	0.01%	
Belize	UK Net Bilateral ODA	51	322	142	1,664	973	FCO 92%, DEFRA 7%, Colonial Pensions 1%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.01%	0.00%	0.02%	0.01%	
Bolivia	UK Net Bilateral ODA	54	90	644	611	685	FCO 72%, DEFRA 28%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.01%	0.01%	0.01%	

1. Income groups are classified using 2013 GNI per capita thresholds. Low income countries are based on those GNI per capita in 2013 of US$1,045 or less. Figures for previous years have been revised on this basis.
2. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.
3. Spending departments' shares are based on gross bilateral ODA flows in country in 2014.
4. In April 2015, the Government introduced the Conflict, Stability and Security Fund (CSSF), replacing the DFID, FCO and MoD Conflict Pool. Thus the 2014 figure presented in the table reflects solely Conflict Pool spend.

Table C.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		£ thousands					
		2010	**2011**	**2012**	**2013**	**2014**	**Main Spending Departments in 2014 (% share)[3]**
Bosnia and Herzegovina	UK Net Bilateral ODA	6,268	2,990	2,256	1,839	3,506	Conflict Pool[4] 60%, FCO 40%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.12%	0.06%	0.04%	0.03%	0.05%	
Brazil	UK Net Bilateral ODA	26,376	30,796	46,836	5,477	10,169	FCO 97%, BIS 2%, DEFRA 1%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.51%	0.59%	0.84%	0.08%	0.15%	
Chile	UK Net Bilateral ODA	428	344	886	1,973	1,589	FCO 97%, BIS 2%, DEFRA 1%
	of which Humanitarian Assistance	317	1	4	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.01%	0.02%	0.03%	0.02%	
Colombia	UK Net Bilateral ODA	1,709	2,720	25,051	7,187	6,874	FCO 98%, BIS 2%
	of which Humanitarian Assistance	0	2	1	0	0	
	Percentage of Total Net Bilateral ODA	0.03%	0.05%	0.45%	0.11%	0.10%	
Costa Rica	UK Net Bilateral ODA	497	196	657	111	3,687	CDC 97%, FCO 3%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.00%	0.01%	0.00%	0.05%	
Croatia	UK Net Bilateral ODA	679	0	0	0	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.00%	0.00%	0.00%	0.00%	
Cuba	UK Net Bilateral ODA	250	166	1,449	1,096	3,957	UKEF[2] 80%, FCO 20%
	of which Humanitarian Assistance	0	0	850	35	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.03%	0.02%	0.06%	
Dominican Republic	UK Net Bilateral ODA	36	96	145	243	409	FCO 96%, DEFRA 4%
	of which Humanitarian Assistance	5	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.01%	
Ecuador[1]	UK Net Bilateral ODA	-22	138	340	434	244	FCO 82%, DEFRA 18%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.01%	0.01%	0.00%	
El Salvador[1]	UK Net Bilateral ODA	-31,612	6	-82	289	212	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	-0.61%	0.00%	0.00%	0.00%	0.00%	
Fiji	UK Net Bilateral ODA	343	130	667	953	1,086	FCO 77%, Colonial Pensions 14%, DEFRA 9%
	of which Humanitarian Assistance	100	6	24	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.00%	0.01%	0.01%	0.02%	
Former Yugoslav Republic of Macedonia	UK Net Bilateral ODA	743	620	1,373	1,923	2,139	FCO 68%, Conflict Pool[4] 32%
	of which Humanitarian Assistance	0	0	13	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.01%	0.02%	0.03%	0.03%	
Grenada	UK Net Bilateral ODA	1	1	11	2	1	Colonial Pensions 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Guatemala	UK Net Bilateral ODA	149	58	9,478	49,271	1,077	FCO 68%, DEFRA 32%
	of which Humanitarian Assistance	100	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.17%	0.73%	0.02%	
Guyana	UK Net Bilateral ODA	1,047	367	563	406	1,042	DFID 64%, FCO 35%, Colonial Pensions 1%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.02%	0.01%	0.01%	0.01%	0.02%	
Haiti	UK Net Bilateral ODA	16,944	9,714	3,264	9,585	4,685	DFID 99%, FCO 1%
	of which Humanitarian Assistance	15,912	6,723	2,954	9,585	3,627	
	Percentage of Total Net Bilateral ODA	0.33%	0.18%	0.06%	0.14%	0.07%	
Honduras	UK Net Bilateral ODA	16,354	12	6,875	39	27	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.32%	0.00%	0.12%	0.00%	0.00%	
Jamaica	UK Net Bilateral ODA	2,540	6,446	8,979	12,434	6,177	FCO 61%, DFID 37%, Colonial Pensions 2%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.05%	0.12%	0.16%	0.18%	0.09%	

1. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.
2. UK Export Finance (UKEF) is the operating name of the Export Credits Guarantee Department
3. Spending departments' shares are based on gross bilateral ODA flows in country in 2014.
4. In April 2015, the Government introduced the Conflict, Stability and Security Fund (CSSF), replacing the DFID, FCO and MoD Conflict Pool. Thus the 2014 figure presented in the table reflects solely Conflict Pool spend.

Table C.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		£ thousands					Main Spending Departments in 2014 (% share)[2]
		2010	2011	2012	2013	2014	
Kiribati	UK Net Bilateral ODA	36	16	17	14	18	Colonial Pensions 73%, FCO 27%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Kosovo	UK Net Bilateral ODA	6,142	7,607	10,291	5,932	5,839	Conflict Pool[3] 74%, FCO 26%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.12%	0.14%	0.19%	0.09%	0.09%	
Marshall Islands	UK Net Bilateral ODA	0	7	5	2	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Mexico	UK Net Bilateral ODA	6,093	3,590	3,713	5,726	-959	FCO 92%, BIS 6%, Others 2%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.12%	0.07%	0.07%	0.08%	-0.01%	
Moldova	UK Net Bilateral ODA	9,365	1,516	1,181	1,072	1,464	FCO 83%, Conflict Pool[3] 17%
	of which Humanitarian Assistance	46	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.18%	0.03%	0.02%	0.02%	0.02%	
Montenegro	UK Net Bilateral ODA	135	203	488	540	507	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.01%	0.01%	0.01%	
Montserrat	UK Net Bilateral ODA	10,736	27,744	21,265	31,222	20,302	DFID 97%, Others 3%
	of which Humanitarian Assistance	88	0	587	0	0	
	Percentage of Total Net Bilateral ODA	0.21%	0.53%	0.38%	0.46%	0.30%	
Nauru	UK Net Bilateral ODA	8	0	0	0	15	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Nicaragua	UK Net Bilateral ODA	4,695	18	11,404	52	74	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.09%	0.00%	0.21%	0.00%	0.00%	
Palau	UK Net Bilateral ODA	12	0	0	0	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Panama	UK Net Bilateral ODA	26	123	434	421	448	FCO 100%
	of which Humanitarian Assistance	0	0	10	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.01%	0.01%	0.01%	
Papua New Guinea[1]	UK Net Bilateral ODA	669	-200	1,328	1,023	1,097	BIS 48%, FCO 45%, DEFRA 7%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.00%	0.02%	0.02%	0.02%	
Paraguay	UK Net Bilateral ODA	7	29	76	75	150	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Peru	UK Net Bilateral ODA	820	372	2,717	2,208	98	FCO 81%, BIS 17%, DEFRA 2%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.02%	0.01%	0.05%	0.03%	0.00%	
Samoa	UK Net Bilateral ODA	150	254	0	174	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Serbia	UK Net Bilateral ODA	3,498	1,517	3,280	3,234	2,995	FCO 66%, Conflict Pool[3] 34%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.07%	0.03%	0.06%	0.05%	0.04%	
Solomon Islands	UK Net Bilateral ODA	144	116	227	431	784	FCO 54%, DFID 38%, Colonial Pensions 8%
	of which Humanitarian Assistance	0	0	0	150	300	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.01%	0.01%	
Saint Kitts-Nevis	UK Net Bilateral ODA	1	0	2,354	57	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.04%	0.00%	0.00%	

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3. In April 2015, the Government introduced the Conflict, Stability and Security Fund (CSSF), replacing the DFID, FCO and MoD Conflict Pool. Thus the 2014 figure presented in the table reflects solely Conflict Pool spend.

Table C.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		2010	2011	2012	2013	2014	Main Spending Departments in 2014 (% share)[2]
		£ thousands					
Saint Lucia	UK Net Bilateral ODA	11	230	161	100	188	FCO 99%, Colonial Pensions 1%
	of which Humanitarian Assistance	0	209	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Saint Vincent & Grenadines	UK Net Bilateral ODA	10	27	48	31	0	Colonial Pensions 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Tonga	UK Net Bilateral ODA	99	21	19	22	8	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Trinidad & Tobago	UK Net Bilateral ODA	157	0	0	0	0	–
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Turkey	UK Net Bilateral ODA	2,429	3,438	8,617	5,454	8,485	FCO 55%, DFID 45%
	of which Humanitarian Assistance	0	215	224	0	3,884	
	Percentage of Total Net Bilateral ODA	0.05%	0.07%	0.15%	0.08%	0.12%	
Tuvalu[1]	UK Net Bilateral ODA	28	31	20	2	0	–
	of which Humanitarian Assistance	0	0	0	2	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Ukraine	UK Net Bilateral ODA	543	829	3,041	2,535	7,505	DFID 39%, Conflict Pool[3] 33%, FCO 28%
	of which Humanitarian Assistance	0	0	0	20	1,250	
	Percentage of Total Net Bilateral ODA	0.01%	0.02%	0.05%	0.04%	0.11%	
Uruguay	UK Net Bilateral ODA	43	59	123	357	238	FCO 100%
	of which Humanitarian Assistance	0	0	7	16	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.01%	0.00%	
Vanuatu[1]	UK Net Bilateral ODA	58	67	20	57	12	Colonial Pensions 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.00%	0.00%	0.00%	0.00%	0.00%	
Venezuela	UK Net Bilateral ODA	705	487	1,007	1,989	1,428	FCO 100%
	of which Humanitarian Assistance	0	14	9	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.01%	0.02%	0.03%	0.02%	
North & Central America, Regional	UK Net Bilateral ODA	304	3,477	1,412	1,001	2,102	CDC 75%, FCO 17%, DFID 8%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.01%	0.07%	0.03%	0.01%	0.03%	
West Indies, Regional	UK Net Bilateral ODA	16,133	13,363	11,190	10,766	6,548	DFID 96%, FCO 4%
	of which Humanitarian Assistance	801	100	66	4	231	
	Percentage of Total Net Bilateral ODA	0.31%	0.25%	0.20%	0.16%	0.10%	
America, Regional	UK Net Bilateral ODA	6,330	89	57	95	61	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.12%	0.00%	0.00%	0.00%	0.00%	
Europe, Regional	UK Net Bilateral ODA	6,106	131	139	122	183	FCO 100%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.12%	0.00%	0.00%	0.00%	0.00%	
Pacific, Regional	UK Net Bilateral ODA	2,956	2,045	3,292	2,890	4,367	DFID 84%, FCO 9%, Others 7%
	of which Humanitarian Assistance	0	0	0	0	0	
	Percentage of Total Net Bilateral ODA	0.06%	0.04%	0.06%	0.04%	0.06%	

1. Income groups are classified using 2013 GNI per capita thresholds. Low income countries are based on those with a GNI per capita in 2013 of US$1,045 or less. Figures for previous years have been revised on this basis.
2. Spending departments' shares are based on gross bilateral ODA flows in country in 2014.
3. In April 2015, the Government introduced the Conflict, Stability and Security Fund (CSSF), replacing the DFID, FCO and MoD Conflict Pool. Thus the 2014 figure presented in the table reflects solely Conflict Pool spend.

Table C.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		2010	2011	2012	2013	2014	Main Spending Departments in 2014 (% share)[1]
		£ thousands					
Total Africa	UK Net Bilateral ODA	1,989,678	2,126,292	2,174,060	2,508,822	2,639,864	DFID 88%, CDC 6%, Others 6%
	Percentage of Total Net Bilateral ODA	38.34%	40.43%	39.10%	37.20%	38.64%	
	Percentage of Gross National Income	0.13%	0.14%	0.14%	0.16%	0.16%	
Total Asia	UK Net Bilateral ODA	1,334,050	1,339,085	1,372,750	1,950,102	1,818,828	DFID 84%, FCO 7%, Others 9%
	Percentage of Total Net Bilateral ODA	25.71%	25.46%	24.69%	28.91%	26.62%	
	Percentage of Gross National Income	0.09%	0.09%	0.09%	0.12%	0.11%	
Unspecified Region[2]	UK Net Bilateral ODA	1,742,603	1,670,526	1,811,814	2,108,240	2,258,402	DFID 79%, HO 6%, Others 15%
	Percentage of Total Net Bilateral ODA	33.58%	31.76%	32.59%	31.29%	33.06%	
	Percentage of Gross National Income	0.01%	0.01%	0.01%	0.01%	0.13%	
Total UK Net Bilateral ODA	UK Net Bilateral ODA	5,189,070	5,259,832	5,559,707	6,738,365	6,831,565	DFID 83%, FCO 5%, Others 12%
	Percentage of Total Net Bilateral ODA	100.00%	100.00%	100.00%	100.00%	100.00%	
	of which DFID percentage share of UK Net Bilateral ODA	83.05%	85.53%	81.98%	85.78%	85.87%	
	Percentage of Gross National Income	0.35%	0.34%	0.36%	0.42%	0.41%	
Low Income Countries	UK Net Bilateral ODA	1,830,736	2,241,295	2,172,324	2,541,993	2,571,623	DFID 94% FCO 3%, Others 3%
	Percentage of Total Net Bilateral ODA	35.28%	42.61%	39.07%	37.69%	37.64%	
	Percentage of Gross National Income	0.12%	0.15%	0.14%	0.16%	0.15%	
Total UK Net Multilateral ODA	UK Net Multilateral ODA	3,339,147	3,368,791	3,242,212	4,685,995	4,894,714	DFID 86%, EU attribution (non-DFID) 9%, Others 5%
	Percentage of Gross National Income	0.22%	0.22%	0.21%	0.29%	0.29%	

1. Spending departments' shares are based on gross bilateral ODA flows in country in 2014.
2. 'Unspecified region' describes aid which is not assigned to a particular country or region, or takes place in the UK. For example, projects that work in multiple countries and/or regions, or aid spent in a sector for which there are many benefitting countries or regions would be coded 'unspecified region'.

Table C.3: Largest spending department of UK net ODA by recipient country

DFID are the majority spending department in the following countries:

	£ thousands		
	DFID Net ODA spend in 2014	**Total UK Net ODA in 2014**	**Percentage of Total ODA by dept.[1]**
Afghanistan	178,099	197,543	DFID 88%, FCO 7%, Others 5%
Bangladesh	202,634	208,245	DFID 97%, FCO 2%, Others 1%
Burundi	6,006	6,108	DFID 98%, FCO 2%
Cambodia	1,246	1,931	DFID 64%, FCO 24%, DEFRA 12%
Central African Rep.	15,797	16,065	DFID 98%,Conflict Pool 2%
Congo, Dem. Rep.	164,104	166,594	DFID 98%, FCO 1%, Others 1%
Eritrea	5,590	5,877	DFID 95%,FCO 3%, CDC 2%
Ethiopia	316,498	321,751	DFID 98%,FCO 1%, Ohers 1%
Ghana	58,076	66,409	DFID 87%,CDC 9%,Others 4%
Guyana	671	1,042	DFID 64%, FCO 35%, Colonial Pensions 1%
Haiti	4,627	4,685	DFID 99%, FCO 1%
India[3]	188,040	279,060	DFID 66%, CDC 25%, Others 9%
Indonesia	14,227	15,790	DFID 71%, FCO 26%, Others 3%
Iraq	29,463	38,370	DFID 77%, FCO 19%, Others 4%
Jordan	10,065	18,538	DFID 54%, FCO 27%, Conflict Pool 19%
Kenya	116,794	135,029	DFID 85%, CDC 9%, Others 6%
Kyrgyz Republic	4,110	5,952	DFID 68%, Conflict Pool 25%,Others 7%
Lebanon	18,745	26,009	DFID 72%, FCO 15%, Conflict Pool 12%
Liberia	5,604	5,796	DFID 97%, FCO 2%
Malawi	51,069	60,649	DFID 87%, Scottish Gov. 9%, Others 4%
Mauritania	330	571	DFID 58%,BIS 21%, Others 21%
Montserrat	19,595	20,302	DFID 97%, FCO 3%
Mozambique	81,808	83,967	DFID 97%, FCO 1%, CDC 1%
Myanmar	69,971	73,278	DFID 95%, FCO 4%, Others 1%
Nepal	109,844	111,898	DFID 98%, FCO 2%
Nigeria	226,410	236,731	DFID 92%, CDC 5%, FCO 2%
Pacific, regional	3,667	4,367	DFID 84%, FCO 9%, Others 7%
Pakistan	240,361	266,324	DFID 90%, Conflict Pool 6%, FCO 4%
Philippines	54,199	56,022	DFID 93%, FCO 4%, Others 2%
Rwanda	46,290	48,028	DFID 96%, FCO 2%, Others 2%
Sierra Leone	235,111	237,747	DFID 99%, FCO 1%
Somalia	109,445	123,791	DFID 89%, FCO 6%, Conflict Pool 5%
South Sudan	162,226	167,060	DFID 97%, Conflict Pool 2%
St. Helena	74,775	75,752	DFID 99%, DEFRA 1%
Sudan	43,713	49,913	DFID 87%, FCO 9%, Others 3%
Syria	100,735	129,631	DFID 78%, Conflict Pool 21%
Tajikistan	11,824	13,795	DFID 86%, Conflict Pool 10%, FCO 4%
Tanzania	143,534	148,931	DFID 96%, FCO 2%, Others 2%
Uganda	110,697	82,773	DFID 91%, BIS 5%, Others 4%
Ukraine	2,901	7,505	DFID 39%, Conflict Pool 33%, FCO 28%
Vietnam	10,408	15,189	DFID 66%, FCO 23%, Others 11%.
West Bank & Gaza Strip	75,347	83,358	DFID 90%, FCO 7%, Others 3%
Yemen	77,665	82,119	DFID 95%, FCO 4%, Conflict Pool 1%
Zambia	80,930	91,059	DFID 89%, CDC 9%, Others 2%
Zimbabwe	95,291	104,024	DFID 92%, FCO 4%, Others 4%
Africa, regional	182,334	220,217	DFID 83%,CDC 11%,Others 6%
Asia, regional	42,535	42,957	DFID 96%, CDC 2%, Others 2%
Middle East, regional	148,604	148,604	DFID 100%
South of Sahara, regional	104,087	106,477	DFID 97%, FCO 2%, CDC 1%
West Indies, regional	6,280	6,548	DFID 96%, FCO 4%
Unspecified Region[4]	1,768,303	2,258,402	DFID 79%, HO 6%, Others 13%

1. Share is based on gross bilateral ODA flow in country in 2014.
2. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.
3. DFID ended its traditional aid programme to India at the end of 2015. DFID's support to India is now only in the form of technical assistance (high-level advice) and development capital (investments in the form of returnable capital).
4. 'Unspecified region' describes aid which is not assigned to a particular country or region, or takes place in the UK. For example, projects that work in multiple countries and/or regions, or aid spent in a sector for which there are many benefitting countries or regions would be coded 'unspecified region'.

Table C.3: Largest spending department of UK net ODA by recipient country (continued)

FCO are the majority spending department in the following countries:

	£ thousands		
	FCO Net ODA spend in 2014	**Total UK Net ODA in 2014**	**Percentage of Total ODA by dept.[1]**
Albania	540	540	FCO 100%
Angola	899	916	FCO 98%, Colonial Pensions 2%
Argentina	961	961	FCO 100%
Armenia	879	973	FCO 90%, Conflict Pool 10%
Azerbaijan	2,094	2,100	FCO 100%
Belarus	493	472	FCO 100%
Belize	1,116	973	FCO 92% DEFRA 7%
Bolivia	493	685	FCO 72%, DEFRA 28%
Botswana	545	498	FCO 98%,Colonial Pensions 2%
Brazil	10,548	10,169	FCO 97%, BIS 2%
Chile	1,541	1,589	FCO 97%, BIS 2%
China[2]	19,222	-33,505	FCO 87%, BIS 13%
Colombia	7,842	6,874	FCO 98%, BIS 2%
Dominican Republic	390	409	FCO 96%,DEFRA 4%
Ecuador	201	244	FCO 82%, DEFRA 18%
Egypt[2]	7,246	-24,004	FCO 82%,Conflict Pool 7%,
El Salvador	212	212	FCO 100%
Fiji	840	1,086	FCO 77%, Colonial Pensions 14%, DEFRA 9%
Former Yugoslav Republic of Macedonia (FYROM)	1,447	2,139	FCO 68%, Conflict Pool 32%
Guatemala	730	1,077	FCO 68%, DEFRA 32%
Guinea	281	281	FCO 100%
Honduras	27	27	FCO 100%
Iran	659	659	FCO 100%
Jamaica	3,779	6,177	FCO 61%, DFID 37%
Kazakhstan	1,527	1,782	FCO 82%, BIS 16%,
Korea, Dem. Rep.	277	277	FCO 100%
Madagascar[2]	690	-199	FCO 62%, DEFRA 38%
Malaysia[2]	2,585	-1,762	FCO 89%, BIS 7%, Others 4%
Maldives[2]	31	-53	FCO 76%, DEFRA 24%
Mexico[2]	6,297	-959	FCO 92%, BIS 6%
Moldova	1,213	1,464	FCO 83%, Conflict Pool 17%
Mongolia	388	444	FCO 87%, DEFRA 13%
Montenegro	507	507	FCO 100%
Namibia	285	285	FCO 100%
Nauru	15	15	FCO 100%
Nicaragua	74	74	FCO 100%
Panama	448	448	FCO 100%
Paraguay	150	150	FCO 100%
Peru	922	98	FCO 81%, BIS 17%, DEFRA 2%
Senegal[2]	1,456	-71	FCO 83%, DFID 13%, BIS 4%
Serbia	1,973	2,995	FCO 66%, Conflict Pool 34%
Seychelles	302	380	FCO 79%, DEFRA 20%,
Solomon Islands	423	784	FCO 54%, DFID 38%
Sri Lanka	2,370	5,244	FCO 34%, CDC 25%, Others 39%
St. Lucia	187	188	FCO 99%
Timor-Leste	45	45	FCO 100%
Tonga	8	8	FCO 100%
Tunisia	5,195	2,082	FCO 65%, CDC 15%, Others 20%
Turkey	4,595	8,485	FCO 55%, DFID 45%
Uzbekistan	1,239	1,239	FCO 100%
Venezuela	1,428	1,428	FCO 100%
America, regional	61	61	FCO 100%
Europe, regional	183	183	FCO 100%

1. Share is based on gross bilateral ODA flow in country in 2014.
2. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.

Table C.3: Largest spending department of UK net ODA by recipient country (continued)

BIS are the majority spending department in the following countries:

	£ thousands		
	BIS Net ODA spend in 2014	Total UK Net ODA in 2014	Percentage of Total ODA by dept.[1]
Burkina Faso	182	423	BIS 43%, CDC 36%, DFID 21%
Gambia	9,347	9,894	BIS 94%,FCO 5%,Others 1%
Lesotho	130	205	BIS 56%,Welsh Gov. 37%,
Papua New Guinea	522	1,097	BIS 48%, FCO 45%
Sao Tome and Principe	95	95	BIS 100%

1. Share is based on gross bilateral ODA flow in country in 2014.

DEFRA are the majority spending department in the following countries:

	£ thousands		
	DEFRA Net ODA spend in 2014	Total UK Net ODA in 2014	Percentage of Total ODA by dept.[1]
Cape Verde	61	80	DEFRA 76%, FCO 24%
Comoros	6	6	DEFRA 100%

1. Share is based on gross bilateral ODA flow in country in 2014.

CDC are the majority spending department in the following countries:

	£ thousands		
	CDC Net ODA spend in 2014	Total UK Net ODA in 2014	Percentage of Total ODA by dept.[1]
Algeria	6,604	9,772	CDC 68%, FCO 32%
Cameroon	42,448	53,540	CDC 79%, DFID 19%, Others 2%
Costa Rica	3,592	3,687	CDC 97%, FCO 3%
Cote d'Ivoire	1,953	2,032	CDC 98%,FCO 2%
Mauritius[2,3]	-29	745	CDC 52%, FCO 47%, Colonial Pensions 1%
Morocco	3,995	7,969	CDC 50%, FCO 48%,
Niger	106	110	CDC 96%, Conflict Pool 4%
South Africa[2,3]	-37,825	-18,063	CDC 57%, DFID 27%, Others 16%
South Asia, regional	3,852	8,485	CDC 46%, Conflict Pool 18%, Others 36%
Thailand	9,345	12,109	CDC 79%, FCO 21%
North & Central America, regional	1,579	2,102	CDC 75%, FCO 17%, DFID 8%

1. Share is based on gross bilateral ODA flow in country in 2014.
2. ODA can be negative due to returns from ODA eligible investments or from projects and programmes.
3. CDC's ODA eligible investments form the largest share of ODA spending in these countries. However, returns to CDC in these countries are also high.

Conflict Pool are the majority spending department in the following countries:

	£ thousands		
	Conflict Pool[2] Net ODA spend in 2014	Total UK Net ODA in 2014	Percentage of Total ODA by dept.[1]
Bosnia-Herzegovina	2,135	3,506	Conflict Pool 60%, FCO 40%
Georgia	2,767	4,338	Conflict Pool 63%, FCO 37%
Kosovo	4,299	5,839	Conflict Pool 74%, FCO 26%
Libya	18,151	28,663	Conflict Pool 63%, FCO 28%, DFID 9%
Mali	1,090	2,102	Conflict Pool 52%, FCO 20%, Others 28%

1. Share is based on gross bilateral ODA flow in country in 2014.
2. In April 2015, the Government introduced the Conflict Stability and Security Fund (CSSF),replacing the DFID, FCO and MOD Conflict Pool. Thus, the 2014 figures presented in the table reflects only Conflict Pool spend.

Table C.4: UK gross bilateral ODA by sector[1]

					£ thousands
Sector description	**2010**	**2011**	**2012**	**2013**	**2014**
Social Infrastructure and Services					
Education	486,350	651,385	632,140	917,873	823,916
Health	452,243	552,338	654,090	973,790	782,510
Population policies/programmes and reproductive health	333,604	395,976	425,541	331,288	482,538
Water supply and sanitation	101,616	109,680	107,735	139,152	180,847
Government and civil society	734,528	725,612	792,705	836,337	865,446
Other social infrastructure and services	260,949	241,238	210,226	318,316	201,850
Economic Infrastructure and Services					
Transport and storage	115,836	88,432	170,427	208,059	159,582
Communications	72,899	59,219	21,584	18,930	11,885
Energy	86,461	161,115	291,420	164,722	106,124
Banking and financial services	127,781	148,657	155,691	157,549	306,077
Business and other services	35,806	116,814	30,854	52,079	39,153
Production sectors					
Agriculture, forestry and fishing	98,991	141,237	182,734	188,238	282,161
Industry, mining and construction	101,877	107,277	51,459	68,930	91,619
Trade policies and regulations	135,108	46,038	60,298	76,629	60,005
Tourism	10,497	1,811	1,745	1,003	12
Multi-sector/cross cutting					
General environmental protection	577,807	123,565	286,360	358,366	352,418
Other multi-sector	187,016	229,410	210,288	302,284	300,891
Non-sector allocable					
General budget support	420,637	278,966	220,033	135,080	52,635
Developmental food aid/food security assistance	107,001	94,908	65,555	94,071	23,781
Action relating to debt	118,472	113,281	70,958	53,311	3,232
Humanitarian assistance	369,243	423,505	426,250	825,736	1,118,958
Administrative costs of donors	237,811	286,146	333,254	358,759	385,878
Support to non-governmental organisations	168,874	254,072	246,738	296,789	318,651
Refugees in donor countries	11,700	19,527	28,370	32,325	134,791
Non-sector allocable	62,868	102,428	83,789	100,254	113,970
Total UK gross bilateral ODA	**5,415,976**	**5,472,637**	**5,760,241**	**7,009,871**	**7,198,932**

1. DFID projects can be allocated up to eight input sector codes. In this table, only one sector code per project is included. This is in line with OECD DAC Statistical Reporting Directives.

Table C.5: Imputed UK share of multilateral net ODA by country[1]

					£ thousands
	2010	**2011**	**2012**	**2013**	**2014**
Country specific					
Afghanistan	55,968	44,391	36,353	49,736	59,585
Albania	12,912	11,606	10,327	9,117	10,280
Algeria	10,173	5,478	3,976	5,164	4,254
Angola	10,845	5,999	8,092	15,035	15,267
Anguilla	–	2	292	359	
Antigua and Barbuda	1,313	412	54	142	89
Argentina	3,662	2,359	7,646	2,179	1,472
Armenia	4,898	12,832	7,850	13,255	9,505
Azerbaijan	7,269	8,773	4,657	12,858	9,297
Bangladesh	79,981	56,815	63,897	115,608	123,214
Barbados	2,196	–	–	–	–
Belarus	3,768	2,625	2,112	3,470	2,996
Belize	3,514	901	1,105	1,529	1,290
Benin	25,873	17,950	14,888	36,403	31,775
Bhutan	4,437	4,850	3,783	1,507	3,156
Bolivia	7,950	8,579	8,066	14,885	8,317
Bosnia and Herzegovina	23,015	25,166	24,372	28,061	34,878
Botswana	1,865	2,342	812	2,260	2,993
Brazil	3,492	14,154	13,910	9,436	3,537
Burkina Faso	36,099	42,366	33,900	46,785	55,634
Burundi	16,800	20,823	18,770	28,705	24,109
Cambodia	21,200	16,329	9,392	14,184	17,678
Cameroon	25,182	23,439	23,477	36,450	38,400
Cape Verde	3,966	3,350	2,231	3,138	5,399
Central African Republic	10,125	13,025	9,395	8,052	27,164
Chad	22,484	17,622	15,241	23,109	19,504
Chile	1,473	7,067	583	1,712	3,223
China (People's Republic of)	24,503	31,032	22,453	21,639	9,753
Colombia	11,575	5,975	4,767	9,063	6,705
Comoros	2,472	2,399	4,471	12,034	3,795
Democratic Republic of the Congo	88,195	84,579	67,669	123,208	124,752
Congo	6,429	6,128	5,569	7,158	4,944
Cook Islands	53	251	120	42	195
Costa Rica	1,613	2,163	707	1,500	1,019
Côte d'Ivoire	21,432	45,279	128,499	39,856	51,839
Croatia	21,283	–	–	–	–
Cuba	2,030	1,815	1,377	3,356	1,435
Djibouti	2,331	2,654	2,463	4,378	4,727
Dominica	778	1,176	355	976	400
Dominican Republic	14,744	4,807	5,372	6,839	5,520
Ecuador	2,148	3,212	3,528	4,051	2,736
Egypt	29,033	9,743	51,173	10,288	23,590
El Salvador	4,866	3,625	2,128	4,775	1,732
Equatorial Guinea	134	427	296	224	171
Eritrea	5,380	7,143	3,754	7,092	6,069
Ethiopia	105,665	127,094	88,414	194,350	182,912
Fiji	1,992	1,505	1,081	1,674	1,046
Gabon	2,585	1,793	1,135	1,398	762
Gambia	7,945	6,023	5,358	7,117	6,887
Georgia	18,583	19,867	17,940	25,632	20,611
Ghana	52,059	63,190	53,875	66,821	61,934
Grenada	745	450	321	665	2,563
Guatemala	4,888	5,347	2,990	4,617	4,401
Guinea	2,684	20,920	83,685	18,645	26,698
Guinea-Bissau	4,761	25,987	2,931	6,359	7,321
Guyana	4,865	2,716	2,354	3,315	2,080
Haiti	43,543	22,111	16,017	22,093	22,108

Table C.5: Imputed UK share of multilateral net ODA by country[1] (continued)

	£ thousands				
	2010	2011	2012	2013	2014
Honduras	11,633	17,384	10,384	18,466	15,007
India	273,161	180,190	63,440	161,608	230,214
Indonesia	17,359	22,294	15,649	28,103	8,453
Iran	2,057	1,528	1,267	2,042	1,935
Iraq	6,202	5,611	10,076	13,432	15,058
Jamaica	7,314	2,696	1,464	6,046	4,569
Jordan	10,911	17,274	20,826	23,096	24,518
Kazakhstan	5,190	4,394	2,262	4,000	1,972
Kenya	67,636	58,816	60,072	120,031	126,851
Kiribati	708	388	296	1,204	2,252
Democratic People's Republic of Korea	4,832	3,716	2,278	4,005	3,987
Kosovo	24,135	23,790	15,530	19,796	18,648
Kyrgyz Republic	11,716	15,486	9,223	14,051	13,364
Lao People's Democratic Republic	11,248	8,917	7,600	10,650	10,486
Lebanon	7,859	12,305	11,887	19,384	22,645
Lesotho	14,246	9,301	5,427	12,160	4,657
Liberia	17,005	17,946	12,880	19,015	25,209
Libya	1,833	3,946	2,342	4,851	2,865
Former Yugoslav Republic of Macedonia	13,538	9,894	6,736	10,109	11,798
Madagascar	11,328	15,830	12,405	27,451	35,136
Malawi	40,549	26,182	32,159	46,629	43,035
Malaysia	1,556	1,270	386	1,606	698
Maldives	1,478	1,026	1,454	1,194	1,107
Mali	14,640	34,039	16,337	54,032	45,829
Marshall Islands	128	78	35	386	72
Mauritania	4,721	11,233	8,479	9,740	8,083
Mauritius	2,128	6,106	6,254	7,315	1,407
Mexico	5,967	12,180	4,666	7,421	6,262
Micronesia	–	251	53	98	122
Moldova	38,444	17,463	17,549	14,801	19,244
Mongolia	6,488	7,519	3,807	3,010	4,487
Montenegro	4,817	6,287	4,182	6,118	6,439
Montserrat	6	147	413	444	359
Morocco	23,527	28,837	32,536	42,305	38,446
Mozambique	41,569	29,802	39,697	63,649	72,794
Myanmar	13,113	6,512	10,202	60,828	26,473
Namibia	14,384	4,973	3,949	6,660	4,211
Nauru	–	71	133	90	124
Nepal	27,723	28,342	18,937	33,068	38,418
Nicaragua	8,077	9,239	7,246	13,300	10,755
Niger	16,213	27,392	27,312	36,969	50,610
Nigeria	52,330	84,392	63,193	154,421	163,676
Niue	3	84	44	44	55
Oman	20	–	–	–	–
Pakistan	69,800	106,112	69,680	96,461	215,416
Palau	–	204	15	17	18
Panama	241	1,865	536	1,109	1,177
Papua New Guinea	9,731	4,864	5,753	9,636	8,807
Paraguay	1,823	2,447	1,665	2,594	1,546
Peru	2,694	3,595	3,270	4,672	3,027
Philippines	13,079	8,244	5,754	9,146	9,379
Rwanda	46,524	52,768	26,003	49,715	55,170
Samoa	3,806	3,157	1,871	3,802	1,992
Sao Tome and Principe	342	2,766	1,193	2,705	1,672
Senegal	19,179	37,065	24,683	33,818	33,813
Serbia	28,945	75,151	60,849	54,242	30,262
Seychelles	231	818	1,158	863	214

Table C.5: Imputed UK share of multilateral net ODA by country[1] (continued)

					£ thousands
	2010	**2011**	**2012**	**2013**	**2014**
Sierra Leone	21,642	16,664	15,006	18,033	31,881
Solomon Islands	3,793	1,481	1,780	1,745	1,470
Somalia	8,746	15,818	14,128	16,148	16,901
South Africa	29,147	25,686	21,477	26,210	22,373
South Sudan	–	3,346	7,332	21,417	23,763
Sri Lanka	17,795	25,638	15,194	21,815	27,746
Saint Helena	–	309	–	554	420
Saint Kitts and Nevis	2,811	1,208	1,275	1,034	
Saint Lucia	513	1,914	1,645	1,937	922
Saint Vincent and the Grenadines	990	988	678	878	702
Sudan	27,805	18,848	21,401	30,448	22,745
Suriname	389	746	484	802	134
Swaziland	5,015	4,262	1,838	6,621	2,500
Syrian Arab Republic	9,810	6,762	6,906	15,631	16,430
Tajikistan	11,247	7,856	6,668	10,818	8,830
Tanzania	87,596	61,342	66,110	140,312	137,395
Thailand	3,741	7,245	3,366	8,796	6,393
Timor-Leste	7,537	2,354	3,880	3,189	3,743
Togo	15,136	66,651	7,734	13,112	13,895
Tokelau	9	9	3	4	8
Tonga	1,462	1,919	577	1,585	2,420
Trinidad & Tobago	4,826	–	–	–	–
Tunisia	13,083	32,807	38,510	36,768	34,327
Turkey	95,661	191,053	193,054	204,567	222,733
Turkmenistan	2,718	910	694	1,235	911
Tuvalu	219	506	145	420	883
Uganda	35,868	47,369	44,019	71,522	59,326
Ukraine	22,349	19,362	18,621	35,480	37,072
Uruguay	233	1,816	825	1,304	854
Uzbekistan	9,252	7,182	7,231	10,082	16,593
Vanuatu	60	297	417	491	174
Venezuela	467	957	919	698	689
Vietnam	87,161	118,725	83,921	144,884	183,094
Wallis and Futuna	–	499	400	219	39
West Bank & Gaza Strip	77,309	45,206	47,196	39,726	52,465
Yemen	21,851	11,205	14,409	33,521	36,951
Yugoslavia, Sts Ex-Yugo.	233	93	21	17	20
Zambia	18,779	24,532	20,020	46,004	25,163
Zimbabwe	10,185	12,103	16,862	30,395	20,731

Table C.5: Imputed UK share of multilateral net ODA by country[1]
(continued)

					£ thousands
	2010	**2011**	**2012**	**2013**	**2014**
Regional					
North of Sahara, Regional	21,469	9,724	6,743	3,554	3,769
South of Sahara, Regional	42,212	40,662	42,751	29,322	38,080
Africa, Regional	38,581	57,392	39,877	45,251	59,118
North & Central America, Regional	1,499	5,387	5,285	8,710	4,475
West Indies, Regional	4,210	2,793	2,988	1,302	2,604
South America, Regional	11,405	7,272	5,448	6,472	3,961
America, Regional	30,535	7,299	4,647	9,962	7,725
Middle East, Regional	7,234	2,400	3,383	7,565	3,648
Central Asia, Regional	3,866	2,014	1,726	3,146	2,161
South & Central Asia, Regional	2,702	1,658	2,231	1,564	1,402
South Asia, Regional	12	792	504	1,172	955
Far East, Regional	2,787	314	619	1,832	5,214
Asia, Regional	26,266	14,198	14,894	66,579	13,247
Europe, Regional	56,887	27,851	23,365	38,714	25,311
Pacific, Regional	7,391	3,803	2,367	4,471	3,182
Unspecified country/region					
Unspecified	521,020	421,424	721,160	1,013,245	1,100,624
Total net multilateral ODA	**3,357,468**	**3,343,498**	**3,242,212**	**4,685,995**	**4,894,714**
Low Income Countries					
Total imputed multilateral ODA to low income countries	1,184,484	1,219,535	1,045,731	1,596,420	1,590,454
% of country specific total	45.9%	44.5%	44.2%	46.4%	43.9%

Key

1. UK funding to the core budgets of multilateral organisations cannot be directly attributed to any country; instead estimates are calculated on the basis of the share of each multilateral's Official Development Assistance (ODA) by country and the UK's core funding to each organisation.

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