

Annex A: Common Areas of Spend HMT

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Scope

Department return for:

HM Treasury

Organisations covered in this return:

HM Treasury Group:

- **HM Treasury**
- **UK Debt Management Office**
- **Asset Protection Agency**

Organisations excluded throughout this return:

None

People

Data related to people available to the department, both payroll and other

People General Notes: N/A

Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Number of Full-Time Equivalent (FTE) permanent staff	1,463 FTE	<p>Definition: as per QPSES. Based on converting part time employees' hours into a full-time employees' equivalent. Exclude paid and unpaid overtime from full-time equivalent calculations. Round your total full-time equivalents to the nearest whole number.</p> <p>An employee is anyone aged 16 years or over that your organisation directly pays from its payroll(s), in return for carrying out a full-time or part-time job or being on a training scheme. Each employee should have a contract of employment. Include: - agency workers paid directly from the organisation's payroll(s) - those temporarily absent but still on the payroll(s), for example on maternity leave.</p> <p>Exclude: - agency workers paid directly from the agency payroll, the self-employed, voluntary workers, former employees only receiving a pension</p> <p>Reference date for baseline value: 31 March 2010 Source: HR Systems</p>	<p>This data is taken from the Treasury Group Annual Report and Accounts 2009-10.</p> <p>Baseline represents staff who currently come under Treasury Group (Core Treasury, DMO, and APA). OGC have not been included within the FTE figures because they are now part of the Cabinet Office and the accounts are being restated taking OGC out for 2010-11 but following Machinery of Government changes 2009-10 needs to be reinstated for comparison purposes.</p> <p>Reference date for baseline value: number of full-time equivalent staff employed on 31 March 2010.</p> <p>Source: HR Systems</p>
Number of Full-Time Equivalent Contingent Labour staff:	117 FTE	<p>Definition: Include the number of agency staff, specialist contractors, interim managers or consultants engaged – these non-payroll staff being commonly referred to as 'contingent labour'. Includes Agency workers paid directly from the organisation's payroll(s) and those temporarily absent but still on the payroll(s), for example on maternity leave. Excludes agency workers paid directly from the agency payroll, the self-employed, voluntary workers, former employees only receiving a pension and directors who do not receive a salary.</p> <p>Reference date for baseline value: 31 March 2010 Source: HR Systems (previously supplied to Cabinet Office in the June 2010 exercise)</p>	<p>This data has been taken from the Cabinet Office Return from June 2010. The FTE figure consists of staff who currently come under Treasury Group (Core Treasury, DMO and APA). OGC have not been included within the FTE figures because they are now part of the Cabinet Office and the accounts are being restated taking OGC out for 2010-11 but following Machinery of Government changes 2009-10 needs to be reinstated for comparison purposes.</p> <p>Reference date for baseline value: number of full-time equivalent staff employed on 31 March 2010.</p> <p>Source: HR Systems (previously supplied to Cabinet Office in the June 2010 exercise)</p>

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Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Average staff cost	£54,123 per FTE	<p>Represents average paybill per head – as defined in HMT's Civil Service Pay Guidance. This is the total paybill cost divided by staff in post (FTE).</p> <p>The paybill costs should include:</p> <ul style="list-style-type: none"> o Staff salaries; o Allowances; o Overtime payments; o Non-consolidated pot; o ERNIC; o Employers' pensions contributions. <p>Source: HR Systems</p>	<p>Average paybill per head does not include OGC.</p> <p>Average paybill calculated using total paybill for HM Treasury, DMO and APA for 2009-10 divided by average FTE across the year 2009-10 (1,473 FTE). This is different from the baseline shown above (1,463 FTE), which represents spot-date numbers at year end only.</p> <p>Source: HR Systems</p>

Estates

Office estate data for the department, including dimensions and costs.

Estates General Notes: N/A

Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Total m² of the office estate	22,424 m² in 2009-10	<p>Data Definition and potential source: ePIMS</p> <p>The sum of Building Occupied Net Internal Area (NIA) for the buildings occupied by the organisation. NIA is the part of the net internal area in a building currently physically occupied by the organisation. This equates with an estate agent's floor area available for letting. It is calculated by subtracting the vertical ducts, structural columns, plant areas, toilets, lifts, staircases and lift lobbies from the gross internal area. Occupied NIA is measured in sq metres.</p> <p>Include office space only</p>	<p>Source: e-PIMS data for HM Treasury Group, excluding OGC.</p> <p>Includes office space occupied by HM Treasury Group organisations only.</p>
Total cost of the office estate	£16.9m in 2009-10	<p>Data Definition and potential source: ePIMS</p> <p>This is the sum of the following items: Service charges, Internal repair and maintenance costs, Security costs, Cleaning costs, Water and sewerage costs, Total energy costs, Net rent, Rates, Unitary Charges / Facilities Price.</p> <p>As defined by e-PIMS. This should be provided as £m</p>	<p>Source: e-PIMS data for HM Treasury Group, excluding OGC.</p> <p>Includes office space occupied by HM Treasury Group organisations only (representing approximately 72% of total building space), excluding other estate occupation costs and related facilities management charges.</p>
Cost of the estate per m²	£751 per square metre in 2009-10	<p>Data Definition and potential source: Derived from the cost and total m². This should be provided as £ per m²</p>	<p>Derived from total cost and total m² shown above.</p>
Cost of the estate per FTE	£10,560 per FTE in 2009-10	<p>Data Definition and potential source: Derived from cost of the estate and FTEs (sourced above) in £ per FTE</p>	<p>Derived from total annual cost of the office estate in 2009-10 (as above) and estimated total average permanent staff and contingent labour for HM Treasury Group in 2009-10 (1,596 FTE).</p>

Procurement

Data on procurement of goods and services with third party suppliers.

Procurement General Notes: Data Source: Public Sector Procurement Expenditure Survey (PSPES) 2009-10. Procurement spend data includes HM Treasury, UK Debt Management Office and UK Financial Investments.

Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Procurement spend	£117.5m	Detail definition and potential source: From PSPES10 The total value of payments made to third party suppliers, excluding VAT for 2009/10. This excludes payroll, non-cash expenditure (e.g. depreciation), grants and benefit payments, but should include capital, resource and programme spend on goods and services. £m from Public Sector Procurement Expenditure Survey in £m, split by master category	Data is cash based, excludes VAT and is unaudited. Total spend quoted net of £55.5m consultancy costs in 2009-10 relating to financial stability interventions which recharged to the institutions that benefited from these measures.
Procurement spend categorised	99.1%	Detail definition and potential source: PSPES10 The % of the total procurement spend which has been categorised to UNSPSC or PSPES Level 2, or below.	Data analysis system currently employed by HMT assigns a single PSPES classification to a supplier that is aligned to the greatest proportion of spend. This may result in small errors in the categorisation of PSPES data.
Price of standard commodity items Paper	£11.23	Data Definition: Price of a box of standard A4 white copier plain paper (typically 80 gsm) in £ units per 2,500 sheets of paper.	Price of a box of standard A4 white copier plain paper (80 g/m ²) per 2,500 sheets of paper (HM Treasury only) sourced through collaborative government framework contracts.
Energy	£0.14	Average price paid per kWh of energy in £ units.	Average price paid per kWh of energy in £ units. 7020 MWh of energy used (from Table 11 of HM Treasury Resource Accounts 2009-10). Spend net of VAT. Data relates to 1 Horse Guard Road and Rosebery Court only and includes areas occupied by HMT's tenants.
Light Bulb	n/a	Average price paid for most commonly used light bulb, including specification of light bulb	Cost of lighting and maintenance included in fixed estates PFI unitary charge and facilities management charge. Nil additional cost to HM Treasury for replacement bulbs.

Procurement Master Category Breakdown

Source: Public Sector Procurement Expenditure Survey (PSPES) 2009-10.

Data in this table is cash based, excludes VAT and is unaudited.

Procurement spend data includes HM Treasury, UK Debt Management Office and UK Financial Investments.

Asset Protection Agency net spend was nil in each category.

Master Category	2009-10 Baseline Value	Notes
Professional Services (Temp Staff)	£7.3m	
Professional Services (Learning and Development)	£0.7m	
Professional Services (Consultancy)	£6.0m	Total spend quoted net of £55.5m costs for Professional Services (Consultancy) in 2009-10 relating to financial stability interventions which were recharged to the institutions that benefited from these measures. Other consultancy costs in these categories in the baseline year include exceptional non-recoverable costs of responding to instability in the financial services sector.
Professional Services (Financial Services)	£8.3m	
Professional Services (Other)	£19.8m	
Marketing and Media	£1.1m	
Facilities	£29.0m	Total facilities spend as categorised according to PSPES definitions. Represents total in-year cash-based spend across the HM Treasury managed estate, including non-office areas and those occupied by third party tenants.
Office Solutions	£1.3m	
ICT	£16.5m	Data analysis system currently employed by HMT assigns a single PSPES classification to a supplier that is aligned to the greatest proportion of spend. This may result in a small errors in the categorisation of PSPES data. Baseline year includes one-off investment costs for first stages of ICT infrastructure upgrade.
Travel	£1.5m	
Energy & Utilities	£0.6m	
Operational Goods and Services	£0.7m	
Engineering Goods (Coinage)	£24.3m	Represents HM Treasury annual spend on the supply of UK coinage from the Royal Mint.
Other	£0.4m	Categories with less than £0.5m annual spend, including: Professional Services (Technical Services), Personnel Related, Construction, Logistics, Vehicles.

Major Projects

This information relates to the department's largest projects.

Major Projects General Notes: None

Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Value of Major Projects by assigned status Green Amber Red	Nil Nil Nil	<i>Detail definition and potential source:</i> Future work on Major Projects will be based around the Major Projects Authority Definitions. For 09/10 data, please provide data against the contemporary definitions used within your department, specifying the standard within the caveats.	For 2009-10 HM Treasury Group had no projects within the scope of the former OGC Major Projects Review Group portfolio.
List of 5 largest projects by whole life cost 1	n/a	<i>Detail definition and potential source:</i> Future work on Major Projects will be based around the Major Projects Authority Definitions. For 2009/10 data, please provide data against the contemporary definitions used within your department, specifying the standard within the caveats.	For 2009-10 HM Treasury Group had no projects within the scope of the former OGC Major Projects Review Group portfolio.
2	n/a		
3	n/a		
4	n/a		
5	n/a		

IT

This information relates to the department's spending on the provision of IT infrastructure and the cost of desktop provision.

IT General Notes: N/A

Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Total third party ICT cost	£16.5m in 2009/10	<i>Detail definition and potential source: PSPES10 for ICT Third Party Costs</i> The total value of payments made to third party suppliers, excluding VAT for 2009-10.	Data Source: Public Sector Procurement Expenditure Survey (PSPES) 2009/10. Data is cash based, excludes VAT and is unaudited. Data includes HM Treasury, Asset Protection Agency, Debt Management Office and UK Financial Investments. Data analysis system currently employed by HMT assigns a single PSPES classification to a supplier that is aligned to the greatest proportion of spend. This may result in small errors in the categorisation of PSPES data. Baseline year includes one-off investment costs for first stages of ICT infrastructure upgrade.
Standard Desktop Asset Cost	£1,000 per laptop computer as at 31 March 2010	<i>Detail definition and potential source:</i> Future work on ICT desktop will be based around IT assets definitions. For 2009-10 data, please provide data against the contemporary definitions used within your department, specifying the standard within the caveats.	Asset cost per laptop under Flex contract at March 2010. This cost relates to the acquisition and set-up cost per laptop in 2009-10. Each member of staff (full or part time) is issued with an individual laptop, costs per FTE are not available.

Operating Cost

This data outlines how the department's budget is allocated and provides additional breakdown in some areas.

Operating Cost General Notes: N/A

Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Resource Expenditure in budget	£194m	Detail definition and potential source: 2009-10 Accounts RDEL	Source: 2009-10 Resource Accounts excluding OGC
Purchase of Goods and services	£107m	Detail definition and potential source: 2009-10 Accounts RDEL, Purchase of Goods and services. Entries against NAC Codes: B35.01; B70.01; B72.01; E05.01; E10.01; E15.01; E15.02; E15.03; E15.04; E15.05; E20.01; E50.01; E50.02 and F25.01	Source: 2009-10 Resource Accounts near cash RDEL including Programme costs but excluding OGC, on accruals basis. Not equivalent to PSPES spend data (shown above) which is stated on a cash basis.
RDEL Pay	£85m	Detail definition and potential source: 2009-10 Accounts Pay includes salaries, employers' National Insurance Contributions, and accruing pension costs in DEL. NAC Codes – all codes under A15. In £m	Source: 2009-10 Resource Accounts excluding OGC, Ministers and Special Advisers.
RDEL Grants	Not Applicable	Detail definition and potential source: 2009-10 Accounts Grant payments to individuals or bodies inside or outside the public sector within DEL. NAC Code definition is complex but covers all under D10; and all under G20; for further details please contact the Cabinet Office team. In £m	HM Treasury Group did not pay any grants from RDEL in the baseline year.
Capital Expenditure in budget	£56m	Detail definition and potential source: 2009-10 Accounts CDEL	Source: 2009-10 Resource Accounts excluding OGC
Total AME and principle contributions	Total £54m	Detail definition and potential source: 2009-10 Accounts TAME and list of top 5 contributory AME elements.	Source: 2009-10 Resource Accounts. Total AME baseline excludes £27,684m credits from reversal of provisions for financial stability measures, and includes £3m spend in other areas and £3m credit from impairments.
1 Coinage (costs of metal)	£12m		Bank of England AME represents £139m cost of capital charge, net of £97m dividends received in 2009-10.
2 Bank of England	£42m		

Corporate Services

This data provides information on the department's benchmarks for a range of back office functions.

Corporate Services General Notes: Source of data: 2009-10 published Operational Efficiency Programme benchmarks. Costs calculated in accordance with OEP guidance which varied by operating area. OEP recognised that it had not been possible to capture consistent and comparable data, and that some benchmarked areas can overlap. In particular, OEP methodology for the benchmarks below included apportioned overheads (including IT & accommodation) for some service areas and not for others. Therefore these benchmarks cannot be aggregated in a straightforward way to provide a total cost of corporate services for the baseline year.

Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Corporate Service cost benchmarks, broken out by functional area into HR, Finance, Procurement Legal and Communications		Detail definition: <i>Either use: (a) OEP definitions or (b) department own definitions. Please specify definitions within caveats.</i>	Except where noted, benchmarked costs of functions are calculated in accordance with guidance under the Operational Efficiency Programme (OEP) which varied by operating area in accordance with data standards agreed with Government Heads of Profession in each functional area. This methodology for those benchmarks included apportioned overheads (including IT & accommodation) for some service areas and not for others. Therefore these benchmarks cannot be aggregated in a straightforward way to provide a total cost of corporate services for the baseline year.
HR	£4.0m		
Finance	£2.6m		
Procurement	£0.8m		
Communications	£2.7m		
Legal	£6.1m		Legal Services expenditure in the baseline year includes support for the development and delivery of financial stability interventions. OEP Benchmark recalculated net of the elements of these costs which were recharged to the institutions that benefited from these measures.

Fraud, Error and Debt

Data is provided in this section on aspects of fraud, error and debt in the department.

Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Fraud	GREEN	Detail definition: Either use: (a) NFA definitions or (b) department own definitions. Please specify definitions within caveats.	Fraud and error risk reported using internal RAG status assessments.
Error	GREEN		HM Treasury Group reports on fraud and error risk as part of its Statement on Internal Control. No significant internal control weaknesses in the Treasury Group were identified in 2009-10. The Comptroller and Auditor General assessed that, in his opinion, in all material respects the expenditure and income were applied to the purposes intended by Parliament and the financial transactions conformed to the authorities which governed them. <i>Source: HM Treasury Resource Accounts 2009-10</i>
Debt	£8m as at 31 March 2010		Trade receivables balance as at 31 March 2010, excluding OGC. <i>Source: HM Treasury Resource Accounts 2009-10</i>
Debtor days	26.2 days as at 31 March 2010		CIPFA standard indicator: debtors value (defined as trade receivables balance) at year end divided by total value of bills raised in year multiplied by number of days in year. <i>Source: CIPFA VfM Benchmarking Survey, HM Treasury, 2009-10</i>

SME's and VCS

This information relates to the department's spend with and grants to Small and Medium Enterprises (SMEs) and Voluntary and Charitable Sector (VCS) organisations.

SMEs and VCS General Notes: Data Source: Public Sector Procurement Expenditure Survey (PSPES) 2009-10. HM Treasury Group did not pay grants to outside bodies in 2009-10.

Data Elements	2009-10 Baseline Value	Definition	Departmental Notes
Spend with SMEs	£37.5m	Detail definition: Sum of procurement spend / grant spend with SMEs (organisations with less than 250 employees per European Commission definition found at http://ec.europa.eu/enterprise/policies/sme/facts-figures-analysis/sme-definition/index_en.htm), in £m	Data is cash based, excludes VAT and is unaudited. Data includes HM Treasury, Asset Protection Agency, Debt Management Office and UK Financial Investments. HM Treasury Group's consultancy costs in the baseline year include some relating to financial stability interventions which were recharged to the institutions that benefited from these measures.
Grants to SMEs	Not applicable	Sum of grants to SMEs (organisations with less than 250 employees), in £m	HM Treasury Group did not pay grants to outside bodies in 2009-10
Spend with VCS	£0.3m	Detail definition: Sum of procurement spend / grant spend with VCS organisations, in £m	Data is cash based, excludes VAT and is unaudited.
Grants to VCS	Not applicable	VCS Organisations definition can be found at Charity Commission website.	HM Treasury Group did not pay grants to outside bodies in 2009-10