

**SUMMARY OF MAIN CHANGES – DEPARTMENT YELLOW: ILLUSTRATIVE ACCOUNTS**

<b>Statement/ Note</b>	<b>Change</b>	<b>Reason</b>
Note 12	Add an additional disclosure for investments in public sector bodies which are accounted for as associates	To reflect changes in the 2014/15 FReM
Note 19.2	Add guidance notes for reporting special severance payments	To reflect changes in the 2014/15 FReM

- SoAS – Statement of Assembly Supply
- SoFP – Statement of Financial Position
- SoCiTE – Statement of Changes in Taxpayers Equity
- SoCNE – Statement of Comprehensive Net Expenditure

## 201X–1Y Department Yellow: illustrative resource accounts

1. The illustrative resource accounts for “Department Yellow” (a fictitious departmental grouping) comprise:
  - a Statement of Assembly Supply;
  - b Notes to the Statement of Assembly Supply;
  - c Consolidated Statement of Comprehensive Net Expenditure,
  - d Consolidated Statement of Financial Position;
  - e Consolidated Statement of Cash Flows;
  - f Consolidated Statement of Changes in Taxpayers' Equity;
  - g Notes to the accounts.
2. The resource accounts are for illustration only and should only be followed as the circumstances of an individual department dictate. The accounts do not show every line item which may be necessary in the circumstances of an individual department.

## Statement of Assembly Supply

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FRm) requires [the Department] to prepare a Statement of Assembly Supply (SOAS) and supporting notes to show resource outturn against the Supply Estimate presented to the Assembly, in respect of each request for resources.

### Summary of Resource Outturn 201X-1Y

Request for Resources	Note	Estimate			Outturn			201X-1Y £000	201W-1X £000
		Gross Expenditure	Accruing Resources	Net Total	Gross Expenditure	Accruing Resources	Net Total	Net Total outturn compared with Estimate: saving/(excess)	Outturn
A	SOAS2								
B	SOAS2								
C	SOAS2								
Total resources	SOAS3								
Non-operating cost Accruing Resources									

### Net cash requirement 201X-1Y

Note	Estimate	Outturn	201X-1Y £000	201W-1X £000
			Net total outturn compared with estimate: saving/(excess)	Outturn
Net cash requirement	SOAS4			

### Summary of income payable to the Consolidated Fund

In addition to accruing resources, the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics)

Note	Income	201X-1Y £000		201X-1Y £000	
		Forecast	Receipts	Income	Receipts
Total	SOAS5				

Where the Department has an Excess Vote for one of the reasons given in *Managing Public Money Northern Ireland*, the Department should insert this note here:

The Department has incurred an Excess of £x000 because [*insert the reason using the phraseology in Managing Public Money Northern Ireland*]. The Department will seek Assembly approval by way of an Excess Vote in the next Budget Act.

Departments must also insert this note here:

Explanations of variances between Estimate and outturn are given in Note SOAS2 and in the Management Commentary.

## Notes to the Departmental Resource Accounts (Statement of Assembly Supply)

### SOAS1.Statement of accounting policies

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

#### SOAS1.1 Accounting convention

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

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

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

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

#### SOAS1.2 Comparison with IFRS-based accounts

Many transactions are treated in the same way in National Accounts and IFRS-based accounts, but there are a number of differences as detailed below.

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

#### SOAS1.aa PFI and other Service Concession arrangements

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

#### SOAS1.ab Prior Period Adjustments (PPAs)

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

## SOAS2 Analysis of net resource outturn by function

						201X-1Y £000	201W-1X £000
						Estimate	
Outturn						Net Total	Prior-year outturn
Admin	Other current	Grants	Gross resource expenditure	Accruing Resources	Net Total	Net Total	Net Total outturn compared with Estimate, adjusted for virements
<b>Request for resources A:</b>							
<i>Central Government spending</i>							
Function A-1							
Function A-2							
Function A-3							
<b>Total</b>							
<b>Request for resources B:</b>							
Function B-1							
Function B-2							
<b>Total</b>							
<b>Request for resources C:</b>							
Function C-1							
Function C-2							
Function C-3							
<b>Total</b>							
<b>Resource Outturn</b>							

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

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

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

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

Request for resources A – [Insert description]

- Function A-1 – [insert description]
- Function A-2 – [insert description]
- Function A-3 – [insert description]

etc.

### SOAS3 Reconciliation of outturn to net operating cost and against Administration Budget

#### SOAS3.1 Reconciliation of net resource outturn to net operating cost

			201X-1Y £000	201W-1X £000
	Note	Outturn	Supply Estimate	Outturn compared with Estimate
Net Resource Outturn	SOAS2			
Prior Period Adjustments				
Non-supply income (CFERs)	SOAS5			
Non-supply expenditure				
			<i>Consolidated Fund Standing Services and expenditure financed by the National Insurance Fund.</i>	
Net Operating Cost in Consolidated Statement of Comprehensive Net Expenditure				

An explanation should be provided of any material reconciling items.

#### SOAS3.2 Outturn against final Administration Budget

		201X-1Y £000	201W-1X £000
	Budget	Outturn	Outturn
Gross Administration Budget			
Income allowable against the Administration Budget			
Net outturn against final Administration Budget			

**SOAS4 Reconciliation of net resource outturn to net cash requirement**

	Note	Estimate £000	Outturn £000	Net total outturn compared with Estimate: saving/(excess) £000
<b>Resource Outturn</b>	SOAS2			
<b>Capital</b>				
Acquisition of property, plant and equipment				<i>Accruals basis – not cash. They might, therefore, differ from the statement of cash flows.</i>
Investments				
<b>Non-operating Accruing Resources</b>				
Proceeds of asset disposals				<i>As above. Outturn must be no higher than the Estimate.</i>
<b>Accruals to cash adjustments:</b>				
<i>Adjustments to remove non-cash items:</i>				
Depreciation	4, 5			<i>Excludes non-cash items that do not pass through Statement of Assembly Supply.</i>
New provisions, and adjustments to previous provisions				
Prior Period Adjustments				
Other non-cash items				
Changes in working capital other than cash				<i>See example. This might differ from the statement of cash flows.</i>
Changes in payables falling due after more than one year				<i>Excludes NLF loans falling due after more than 1 yr</i>
Use of provision	17			
Excess cash receipts surrenderable to the Consolidated Fund	SOAS5			<i>See Consolidated Fund example 10. Net cash requirement outturn cannot be negative. Excess cash should be surrendered within this category.</i>
<b>Net cash requirement</b>				<i>Net cash requirement CANNOT be negative.</i>

## SOAS5 Income payable to the Consolidated Fund

### SOAS5.1 Analysis of income payable to the Consolidated Fund

In addition to Accruing Resources, the following income relates to the department and is payable to the Consolidated Fund (cash receipts being shown in italics)

	Note	Forecast 201X-1Y £000		Outturn 201X-1Y £000	
		Income	Receipts	Income	Receipts
Operating income and receipts – excess Accruing Resources		<i>See Consolidated Fund example 5</i>			
Other operating income and receipts not classified as Accruing Resources		<i>See Consolidated Fund example 6</i>			
<hr/>					
<i>Sub-totals of operating income and receipt surrenderable to the Consolidated Funds</i>					
Non-operating income and receipts – excess Accruing Resources	SOAS7	<i>See Consolidated Fund example 8</i>			
Amounts collected on behalf of the consolidated Fund	SOAS5.2	<i>Not applicable where a Trust Statement is prepared</i>			
Excess cash surrenderable to the Consolidated Fund	SOAS4	<i>See Consolidated Fund example 10</i>			
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Total income payable to the Consolidated Fund					

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

### SOAS5.2 Consolidated Fund Income

*The following statement should be included where separate trust statements are published for the department. Consolidated Fund income shown in note SOAS5.1 above does not include any amounts collected by the department where it was acting as agent of the Consolidated Fund rather than as principal. Full details of income collected as agent for the Consolidated Fund are in the departments Trust Statements, published separately from but alongside these financial statements.*

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

Consolidated Fund income shown in note SOAS5.1 above does not include any amounts collected by the department where it was acting as agent for the Consolidated Fund rather than as principal. The amounts collected as agent for the Consolidated Fund (which are otherwise excluded from these financial statements) were:

	201X-1Y £000	201W-1X £000
Taxes and licence fees		
Fines and penalties		
Other Income		
Less:		
Costs of collection – <i>where deductible</i>		
Uncollectible debts		
<hr/>		
Amount payable to the Consolidated Fund		
Balance held at the start of the year		
Payments into the Consolidated Fund		
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Balance held on trust at the end of the year		

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



### SOAS6 Reconciliation of income recorded within the Statement of Comprehensive Net Expenditure to operating income payable to the Consolidated Fund

	Note	201X-1Y £000	201W-1X £000
Operating income	6		
Adjustments for transactions between RfRs			
Gross income			
Income authorised to be Accruing Resources			
Operating income payable to the Consolidated Fund	SOAS5.1		

*Total income in the Statement of Comprehensive Net Expenditure.*

*Reverse eliminations of inter-RfR transactions.*

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*Deduct the lower of Accruing Resources income and Estimate*

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*Sub-total equals outturn less authorised to be Accruing Resources and should agree with subtotal in Note SOAS5.1.*

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### SOAS7 Non-operating income – Excess Accruing Resources

	201X-1Y £000	201W-1X £000
Principal repayments of voted loans		
Proceeds on disposal of property, plant and equipment		
Other ( <i>analysed as appropriate</i> )		
Non-operating income – excess Accruing Resources		

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## Consolidated Statement of Comprehensive Net Expenditure

for the year ended 31 March 201Y

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

	Note	Core Department			201X-1Y £000			201W-1X £000		
		Staff Costs	Other Costs	Income	Consolidated Staff Costs	Other Costs	Income	Core Department	Consolidated	
<b>Administration Costs:</b>										
Staff costs	3	Staff costs						Staff costs		
Other administration costs	4		Other costs					Other costs		
Operating income	6			(Income)				(Income)		
<b>Programme Costs</b>										
<b>Request for resources A</b>										
Staff costs	3									
Programme costs	5									
Income	6									
<b>Request for Resources B</b>										
Staff Costs	3									
Programme costs	5									
Income	6									
<b>Request for Resources C</b>										
Staff Costs	3									
Programme costs	5									
Income	6									
		A			B			C		
		D			E			F		
<b>Totals</b>										
<b>Net Operating Cost for the year end 31 March 201Y</b>	SOAS3	<i>This cell is the net total of A to C</i>			<i>This cell is the net total of D to F</i>					

**Other Comprehensive Net  
Expenditure**

**Items that will not be  
reclassified to net  
operating costs:**

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

Net (gain)/loss on  
revaluation of  
Intangibles

**Items that may  
subsequently be  
reclassified to net  
operating costs:**

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

**Total  
Comprehensive Net  
Expenditure for the  
year ended 31 March  
201Y**

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## Consolidated Statement of Financial Position

as at 31 March 201Y

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

		201Y £000		201X £000
		Core Department	Consolidated	Core Department Consolidated
	<b>Note</b>			
<b>Non-current assets:</b>				
Property, plant and equipment	7			
Intangible assets	8			
Financial Assets	11	<i>Investments</i>		<i>Investments</i>
<b>Total non-current assets</b>		<i>Total non-current assets (A)</i>	<i>Total non-current assets (A)</i>	<i>Total non-current assets (A)</i>
				<i>Total non-current assets (A)</i>
<b>Current assets:</b>				
Assets classified as held for sale		<i>IFRS 5 disclosures should be provided as necessary</i>		<i>IFRS 5 disclosures should be provided as necessary</i>
Inventories	13			
Trade and other receivables	15			
Other current assets	15			
Financial Assets	11	<i>Receivable within 12 months</i>		
Cash and cash equivalents	14			
<b>Total current assets</b>		<i>Total current assets (B)</i>	<i>Total current assets (B)</i>	<i>Total current assets (B)</i>
				<i>Total current assets (B)</i>
<b>Total assets</b>		<i>Total</i>	<i>Total</i>	<i>Total</i>
				<i>Total</i>
<b>Current liabilities</b>				
Trade and other payables	16	<i>&lt; 1 year</i>		<i>&lt;1 year</i>
Financial Liabilities	11			
Provisions	17			
Other liabilities				
<b>Total current liabilities</b>		<i>Total current liabilities (C)</i>	<i>Total current liabilities (C)</i>	<i>Total current liabilities (C)</i>
				<i>Total current liabilities (C)</i>
<b>Non-current assets plus/less net current assets/liabilities</b>		<i>Total (A+B-C)</i>	<i>Total (A+B-C)</i>	<i>Total (A+B-C)</i>
				<i>Total (A+B-C)</i>
<b>Non-current liabilities</b>				
Provisions	17	<i>Provisions</i>		<i>Provisions</i>
Other payables	16	<i>&gt;1 year</i>		<i>&gt;1 year</i>
Financial Liabilities	11			
<b>Total non-current liabilities</b>		<i>Total non-current liabilities (D)</i>	<i>Total non-current liabilities (D)</i>	<i>Total non-current liabilities (D)</i>
				<i>Total non-current liabilities (D)</i>
<b>Total assets less liabilities</b>		<i>Total (A+B-C-D)</i>	<i>Total (A+B-C-D)</i>	<i>Total (A+B-C-D)</i>
				<i>Total (A+B-C-D)</i>

**Taxpayers' equity & other reserves:**

- General fund
- Revaluation reserve
- Other reserves
- Charitable Funds

**Total equity**

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<i>Total</i>	<i>Total</i>	<i>Total</i>	<i>Total</i>
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(Signed) ..... (Accounting Officer)  
[date]

## Consolidated Statement of Cash Flows

for the year ended 31 March 201Y

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

	Note	201X-1Y £000	201W-1X £000
<b>Cash flows from operating activities</b>			
Net operating cost			
Adjustments for non-cash transactions	4,5		
(Increase)/Decrease in trade and other receivables			
<i>less movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>			
(Increase)/Decrease in Inventories			
Increase/(Decrease) in trade and other payables			
<i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>			
Use of provisions	17		
<b>Net cash outflow from operating activities</b>			
	SOAS4		
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	7		
Purchase of intangible assets	8		
Proceeds of disposal of property, plant and equipment			
Proceeds of disposal of intangibles			
Loans to other bodies			
(Repayments) from other bodies			
<b>Net cash outflow from investing activities</b>	SOAS4		
<b>Cash flows from financing activities</b>			
From the Consolidated Fund (Supply) – current year			
From the Consolidated Fund (Supply) – prior year			
From the Consolidated Fund (non-Supply)			
From the National Insurance Fund			
Payments to the National Insurance Fund			
Advances from the Contingencies Fund			
Repayments to the Contingencies Fund			
Loans received from the National Loans Fund			

Repayments of loans from the National Loans Fund

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

Capital element of payments in respect of finance leases and on-balance sheet (SoFP) PFI and other service concession arrangements

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

**Net financing**

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

Receipts due to the Consolidated Fund which are outside the scope of the Department's activities

*Cash received during the year in relation to CFER income that does not pass through the Statement of Comprehensive Net Expenditure. This should not be completed where the amount is material and a Trust Statement is prepared. The figures here should be consistent with Note SOAS5.2*

Payments of amounts due to the Consolidated Fund

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

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

**Cash and cash equivalents at the beginning of the period**

14 *Opening cash and cash equivalents as per note ref*

**Cash and cash equivalents at the end of the period**

14 *Closing cash and cash equivalents as per note ref*

## Consolidated Statement of Changes in Taxpayers' Equity

for the year ended 31 March 201Y

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

	Note	General Fund	Revaluation Reserve	Taxpayers' Equity	Charitable Funds – Restricted/Endowment	Charitable Funds – Unrestricted	Total Reserves
		£000	£000	£000	£000	£000	£000
<b>Balance at 31 March 201W</b>							
Changes in accounting policy							
<b>Restated balance at 1 April 201W</b>							
Net Assembly Funding – drawn down							
Net Assembly Funding – deemed							
Consolidated Fund Standing Services							
National Insurance Fund							
Supply (payable)/receivable adjustment							
Excess Vote – Prior Year							
CFERs payable to the Consolidated Fund							
Comprehensive Net Expenditure for the Year							
<b>Non-Cash Adjustments:</b>							
Non-cash charges – auditor's remuneration	4, 5						
<b>Movements in Reserves</b>							
Transfers between reserves							
<i>Note: the lines provided above represent those items most likely to be required by an 'average' department. You should refer to IAS 1 (implementation guidance) for other entries that might be required.</i>							
<b>Balance at 31 March 1X</b>							
Net Assembly Funding – drawn down							
Net Assembly Funding – deemed							
Consolidated Fund Standing Services							
National Insurance Fund							
Supply (payable)/receivable adjustment							
Excess Vote – Prior Year							
CFERs payable to the Consolidated Fund							
Comprehensive Net Expenditure for the Year							
<b>Non-Cash Adjustments:</b>							
Non-cash charges – auditor's remuneration	4, 5						

*Does not include any amounts included in a trust statement  
Should be consistent with Note SOAS5.2*

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

*Does not include any amounts included in a trust statement  
Should be consistent with Note SOAS5.2*



**Movements in Reserves**

Transfers between reserves

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

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

**Balance at 31 March 1Y**

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*Drafting note: The same information should be provided for the core department.*

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

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

## Notes to the Departmental Resource Accounts

### 1 Statement of accounting policies

These financial statements have been prepared in accordance with the 201X-1Y Government Financial Reporting Manual (FReM) issued by [*insert name of issuing authority*]. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the [*insert name of Department*] for the purpose of giving a true and fair view has been selected. The particular policies adopted by the department are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires the Department to prepare one additional primary statement. The *Statement of Assembly Supply* and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

#### 1.1 Accounting convention

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

#### 1.2 Basis of consolidation

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

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

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

- *property, plant and equipment, with other headings for donated, heritage and infrastructure assets as appropriate*
- *depreciation*
- *intangible assets*
- *investments*
- *inventories*
- *research and development expenditure*
- *operating income*
- *foreign exchange*
- *leases*
- *service concessions (PPP/PFI)*
- *financial instruments*
- *grants payable*
- *provisions (including the discount rate used where the time value of money is significant and the estimated risk-adjusted cash flows are discounted)*
- *estimation techniques used and changes in accounting estimates (see in particular IAS 8.32 to 40 and IAS.1)*
- *value added tax*
- *third party assets*

Departments must include the following notes, where material, and should tailor them to the department's circumstances.

### **1.aa Administration and programme expenditure**

The Statement of Comprehensive Net Expenditure is analysed between administration and programme income and expenditure. The classification of expenditure and income as administration or as programme follows the definition of administration costs set out in *[insert reference to guidance]* by *[insert name of authority]*. *Departments might expand the note to reflect the definition as it is reflected in their own circumstances.*

### **1.ab Pensions**

*If a department has an unfunded defined benefit scheme:*

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

*If a department has a funded defined benefit scheme:*

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

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

### **1.ac Contingent liabilities**

In addition to contingent liabilities disclosed in accordance with IAS 37, the department discloses for Assembly 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 the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

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

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

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

## 2 Statement of Operating Costs by Operating Segment

### Narrative to disclose:

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

	201X-1Y				201W-1X			
	Reportable Segment 1 £000	Reportable Segment 2 £000	Reportable Segment 3 £000	Total £000	Reportable Segment 1 £000	Reportable Segment 2 £000	Reportable Segment 3 £000	Total £000
<b>Gross Expenditure</b>								
<b>Income</b>								
<b>Net Expenditure</b>								
<b>Total assets*</b>								
<b>Total Liabilities*</b>								
<b>Net assets*</b>								
<b>Other information*</b>								

Describe for each segment what it is, and how it fits into the activities.

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

*Departments should also provide reconciliations of:*

- *The total of the reportable segments' net expenditure to total net expenditure per the CSoCNE if different;*
- *The total of the reportable segments' assets to the department's assets per the CSoFP if different;*
- *The total of the reportable segments' liabilities to the department's liabilities per the CSoFP if they are reported separately to the CODM and are different.*

**Note 2.1 Reconciliation between Operating Segments and CSoCNE**

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

**Note 2.2 Reconciliation between Operating Segments and CSoFP**

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

### 3 Staff numbers and related costs

Staff costs comprise:

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

\*Permanently employed staff includes the cost of the Department's Special Adviser who is paid in the pay band £xx,xxx - £xx,xxx (2013-14: £xx,xxx - £xx,xxx)

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

*NB: The following text is written in the context of membership of the Principal Civil Service Pension Scheme (NI). Departments and agencies should write the note in the context of the scheme of which they are members. The wording is illustrative only and, for application to the PCSPS (NI), reference should be made to guidance issued by Civil Service Pensions in its Employer Pension Note series for the recommended wording for the year in question. A Finance Director letter will also issue from DFP after the end of the financial year, providing additional guidance on the content of this text.*

The Principal Civil Service Pension Scheme (Northern Ireland) (PCSPS(NI)) is an unfunded multi-employer defined benefit scheme but (insert employer's name) is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 200[year]. Details can be found in the resource accounts of the PCSPS(NI).

For 201X-1Y, employers' contributions of £ 0,000,000 were payable to the PCSPS(NI) (201W-1X £0,000,000) at one of four rates in the range 0.0 to 0.0 per cent (201W-1X: 0.0 to 0.0 per cent) of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The salary bands and contribution rates were revised for 200[year]-0[year] and will remain unchanged until 201[year]-1[year]. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £00,000 (201W-1X £00,000) were paid to [a][one or more of a panel of however many] appointed stakeholder pension provider[s]. Employer contributions are age-related and range from 0.0 to 0.0 per cent (200W-0X: 0.0 to 0.0 per cent) of pensionable pay. Employers also match employee contributions up to x per cent of pensionable pay. In addition, employer contributions of £0,000 (0.0 per cent; 200W-0X: £0,000, 0.0 per cent) of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £x. Contributions prepaid at that date were £y.'

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

**Average number of persons employed**

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

Activity	Permanent staff	Others	Ministers	Special advisers	201X-1Y	201W-1X
					Number	Number
					Total	Total
1						
2						
3						
Staff engaged on capital projects						
<b>Total</b>						

Of which:

**Core department**  
**Agencies**

**3.1 Reporting of Civil Service and other compensation schemes - exit packages**

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

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

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

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

## 4 Other Administration Costs

	Note	201X-1Y £000		201W-1X £000	
		Core Department	Consolidated	Core Department	Consolidated
Rentals under operating leases					
Interest charges					
PFI and other service concession arrangements service charges					
Research and Development expenditure					
Non-cash items:					
Depreciation					
Amortisation					
Profit on disposal of property, plant and equipment					Where netted off expenditure within the Statement of Comprehensive Net Expenditure
Loss on disposal of property, plant and equipment					
Auditors' remuneration and expenses					
<i>In addition, other expenditure should be analysed and any significant items listed individually as part of this table. You should NOT insert a shoulder heading of 'other' and then provide a separate note analysing 'other'.</i>					
<b>Total</b>					

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

## 5 Programme Costs

	Note	201X-1Y £000		201W-1X £000	
		Core Department	Consolidated	Core Department	Consolidated
Grants					
Goods and Services					
Rentals under operating leases					
Interest charges					
PFI and other service concession arrangements service charges					
Research and Development expenditure					

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



## Non-cash items:

Depreciation

Amortisation

Profit on disposal of property, plant and equipment

*Where netted off expenditure within the Statement of Comprehensive Net Expenditure*

Loss on disposal of property, plant and equipment

Auditors' remuneration and expenses

Provision provided for in year 17

Borrowing Costs (unwinding of discount) on provisions 17

*In addition, other expenditure should be analysed and any significant items listed individually as part of this table. You should NOT insert a shoulder heading of 'other' and then provide a separate note analysing 'other'.*

---

## Total

## 6 Income

*Drafting note: this note analyses the income recorded in the Statement of Comprehensive Net Expenditure, net of any transfers between Requests for Resources (see note SOAS6).*

					201X-1Y £000	201W-1X £000
	RfR1	RfR2	RfR3	RfR4	Total	Total
Income source 1	<i>Income should be analysed by type (sales of services; sales of goods; interest; royalties; and dividends) as required by IAS 18 with any significant items listed individually (examples might be sales of publications, passport fees). Non-cash income should be disclosed separately where material.</i>  <i>Care should be taken in describing the income so that a reader of the accounts can understand what it is that the department (or agency) does to earn the income. Descriptions on their own of 'fees and charges from external customers' and 'fees and charges from internal customers' are not helpful.</i>					
Income source 2, etc						

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

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

## 7 Property, plant and equipment

201X-1Y

	Land	Buildings	Dwellings	Information Technology	Plant & Machinery	Furniture & Fittings	Payments on Account & Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>								
At 1 April 201X								
Additions								
Donations								
Disposals								
Impairments								
Reclassifications								
Revaluations								
<b>At 31 March 201Y</b>								
<b>Depreciation</b>								
At 1 April 201X								
Charged in year								
Disposals								
Impairments								
Reclassifications								
Revaluations								
<b>At 31 March 201Y</b>								
<b>Carrying amount at 31 March 201X</b>								
<b>Carrying amount at 31 March 201Y</b>								
<b>Asset financing:</b>								
Owned								
Finance Leased								
On-balance sheet (SoFP) PFI and other service concession arrangements								
Contracts								
<b>Carrying amount at 31 March 201Y</b>								
<b>Of the total:</b>								
Department								
Agencies								
<b>Carrying amount at 31 March 201Y</b>								

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

If relevant, departments should disclose the value and category of any donated assets during the year. Where the assets were donated by a related party, the name should be given.

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

**201W-1X**

	Land £000	Buildings £000	Dwellings £000	Information Technology £000	Plant & Machinery £000	Furniture & Fittings £000	Payments on Account & Assets under Construction £000	Total £000
<b>Cost or valuation</b>								
At 1 April 201W								
Additions								
Donations								
Disposals								
Impairments								
Reclassifications								
Revaluations								
<b>At 31 March 201X</b>								
<b>Depreciation</b>								
At 1 April 201W								
Charged in year								
Disposals								
Impairments								
Reclassifications								
Revaluations								
<b>At 31 March 201X</b>								
<b>Carrying amount at 31 March 201W</b>								
<b>Carrying amount at 31 March 201X</b>								
<b>Asset financing:</b>								
Owned								
Finance Leased								
On-balance (SoFP) sheet PFI Contracts								
<b>Carrying amount at 31 March 201X</b>								
<b>Of the total:</b>								
Department								
Agencies								
<b>Carrying amount at 31 March 201X</b>								

## 8 Intangible assets

### 201X-1Y

	Information Technology	Software Licences	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>									
At 1 April 201X									
Additions									
Donations									
Disposals									
Impairments									
Reclassifications									
Revaluations									
<b>At 31 March 201Y</b>									
<b>Amortisation</b>									
At 1 April 201X									
Charged in year									
Disposals									
Impairments									
Reclassifications									
Revaluations									
<b>At 31 March 201Y</b>									
<b>Carrying amount at 31 March 201X</b>									
<b>Carrying amount at 31 March 201Y</b>									
<b>Asset financing:</b>									
Owned									
Finance Leased									
Contracts									
<b>Carrying amount at 31 March 201Y</b>									
<b>Of the total:</b>									
Department									
Agencies									
<b>Carrying amount at 31 March 201Y</b>									

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

If relevant, departments should disclose the value and category of any donated assets during the year. Where the assets were donated by a related party, the name should be given.

**201W-1X**

	Information Technology	Software Licences	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>									
At 1 April 201W									
Additions									
Donations									
Disposals									
Impairments									
Reclassifications									
Revaluations									
<b>At 31 March 201X</b>									
<b>Amortisation</b>									
At 1 April 201W									
Charged in year									
Disposals									
Impairments									
Reclassifications									
Revaluations									
<b>At 31 March 201X</b>									
<b>Carrying amount at 31 March 201W</b>									
<b>Carrying amount at 31 March 201X</b>									
<b>Asset financing:</b>									
Owned									
Finance Leased									
Contracts									
<b>Carrying amount at 31 March 201X</b>									
<b>Of the total:</b>									
Department									
Agencies									
<b>Carrying amount at 31 March 201X</b>									

## 9 Impairments

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

## 10 Capital and other commitments

### 10.1 Capital Commitments

Where material, departments should disclose contracted capital commitments

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

### 10.2 Commitments under leases

Where material, departments should disclose commitments under leases

#### 10.2.1 Operating leases

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

	201X-1Y £000		201W-1X £000	
	Core Department	Consolidated	Core Department	Consolidated
<b>Land:</b>				
Not later than one year				
Later than one year and not later than five years				
Later than five years				
<b>Buildings:</b>				
Not later than one year				
Later than one year and not later than five years				
Later than five years				
<b>Other:</b>				
Not later than one year				
Later than one year and not later than five years				
Later than five years				

### 10.2.2 Finance leases

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

	201X-1Y £000		201W-1X £000	
	Core Department	Consolidated	Core Department	Consolidated
<b>Buildings:</b>				
Not later than one year				
Later than one year and not later than five years				
Later than five years				
Less interest element				
Present Value of obligations				
<b>Other:</b>				
Not later than one year				
Later than one year and not later than five years				
Later than five years				
Less interest element				
Present Value of obligations				

## 10.3 Commitments under PFI and other service concession arrangements

### 10.3.1 Off-balance sheet (SoFP)

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

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

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

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

### 10.3.2 On-balance sheet (SoFP)

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

- state what the contract is for and note that, under IFRIC 12, the asset is treated as an asset of the Department [or name of agency where appropriate];
- note that the substance of the contract is that the Department [or agency, where appropriate] has a finance lease and that payments comprise two elements – imputed finance lease charges and service charges – and provide details of the imputed finance lease charges.

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

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

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

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

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

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of off-Balance Sheet (SoFP) PFI or other service concession transactions and the service element of on-Balance Sheet (SoFP) PFI or other service concession transactions was £s,000 (201W-1Y: £t,000). The total payments to which the department [and its agencies *where appropriate*] is [are] committed is as follows [*Departments may decide that this disclosure is not necessary if the totals can be easily identified by a reader from the notes above*]:

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

## 10.4 Other financial commitments

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

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



	201X-1Y £000		201W-1X £000	
	Core Department	Consolidated	Core Department	Consolidated
Not later than one year				
Later than one year and not later than five year				
Later than five years				
	<hr/>			
	<hr/>			

## 11 Financial Instruments

*ONLY where the Department is exposed to material financial instrument risk should the appropriate IFRS 7 disclosures be made. Disclosures should be given only where they are necessary because the Department holds financial instruments that are complex or play a significant medium to long-term role in the financial risk profile of the department. The headings in IFRS 7 should be used to the extent that they are relevant. Where the Department does not face significant medium to long-term financial risks, then it is sufficient to make a statement to that effect – similar to that below. (Given that all departments have financial instruments within the scope of IAS 32, silence is not an option.)*

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

## 12 Investments and loans in other public sector bodies

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

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

The department's share of public sector bodies accounted for as associates' assets, liabilities, revenue and net profit or loss is shown below:

	Share of holding	Assets	Liabilities	Revenue	Net profit or loss
	%	£000	£000	£000	£000
Associate 1					
Associate 2					
<b>Balance at 31 March 201Y</b>					

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

### 13 Inventories

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

	201X-1Y		201W-1X
	£000		£000
	Core department Consolidated	Core department Consolidated	
Inventories [List separately]			

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

### 14 Cash and Cash Equivalents

	201X-1Y		201W-1X
	£000		£000
	Core department Consolidated	Core department Consolidated	
Balance at 1 April			
Net change in cash and cash equivalent balances			
Balance at 31 March			

The following balances at 31 March were held at:

Government Banking Service

Commercial banks and cash in hand

Short term investments

Balance at 31 March

### 15 Trade receivables and other current assets

	201X-1Y		201W-1X
	£000		£000
	Core department Consolidated	Core department Consolidated	

**Amounts falling due within one year:**

Trade receivables

Deposits and advances

Other receivables

*Other receivables should be analysed and any significant items disclosed separately*

Prepayments and accrued income  
 Current part of PFI and other service concession arrangements prepayment  
 Current part of NLF loan  
 Amounts due from the Consolidated Fund in respect of supply

See Consolidated Fund example 2 and 4

**Amounts falling due after more than one year:**

Trade receivables  
 Deposits and advances  
 Other receivables  
 Prepayments and accrued income

## 15.1 Intra-Government Balances

	Amounts falling due within one year		Amounts falling due after more than one year	
	£000		£000	
	201X-1Y	201W-1X	201X-1Y	201W-1X
Balances with other central government bodies	<i>This table should analyse the debtors shown in the Consolidated statement of financial position between the categories shown. If an analysis of core and consolidated is required because of materiality, departments should remember to disclose any balances between the core department and the consolidated entities, since these balances are eliminated on consolidation.</i>			
Balances with local authorities				
Balances with NHS Bodies				
Balances with public corporations and trading funds				
<i>Subtotal:</i> intra-government balances				
Balances with bodies external to government				
Total receivables at 31 March				

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

## 16 Trade payables and other current liabilities

	201X-1Y		201W-1X	
	£000		£000	
	Core department	Consolidated	Core department	Consolidated
<b>Amounts falling due within one year</b>				
VAT				
Other taxation and social security				
Trade payables				
Other payables	<i>Other payables should be analysed and any significant items disclosed separately</i>			
Accruals and deferred income				
Current part of finance leases				
Current part of imputed finance lease element of on-Balance Sheet (SoFP) PFI contracts and other service concession arrangements				
Current part of NLF loans				

Amounts issued from the Consolidated Fund for supply but not spent at year end	See Consolidated Fund example 1
Consolidated Fund extra receipts due to be paid to the Consolidated Fund	See Consolidated Fund examples 5, 6, 7, 8, 9 and 10
received	
receivable	

**Amounts falling due after more than one year:**

Other payables, accruals and deferred income
Finance leases
Imputed finance lease element of on-balance sheet (SoFP)
PFI contracts and other service concession arrangements
NLF loans

**16.1 Intra-Government Balances**

	Amounts falling due within one year		Amounts falling due after more than one year	
	£000		£000	
	201X-1Y	201W-1X	201X-1Y	201W-1X
Balances with other central government bodies	<i>This table should analyse the payables shown in the Consolidated statement of financial position between the categories shown. Where departments show an analysis of core and consolidated, departments should remember to disclose any balances between the core department and the consolidated entities, since these balances are eliminated on consolidation.</i>			
Balances with local authorities				
Balances with NHS bodies				
Balances with public corporations and trading funds				
<i>Subtotal:</i> intra-government balances				
Balances with bodies external to government				
Total payables at 31 March				

**17 Provisions for liabilities and charges**

201W-1X	Core Department			Consolidated		
	Early departure costs £000	Other £000	Total £000	Early departure costs £000	Other £000	Total £000
Balance at 1 April 201W						
Provided in the year						
Provisions not required written back						
Provisions utilised in the year						
Borrowing Costs (unwinding of discounts)						
Balance at 31 March 201X						

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

*Analysis of expected timing of discounted flows*

	Core Department			Consolidated		
	Early departure costs	Other	Total	Early departure costs	Other	Total
	£000	£000	£000	£000	£000	£000
Not later than one year						
Later than one year and not later than five years						
Later than five years						
<b>Balance at 31 March 201X</b>						

**201X-1Y**

	Core Department			Consolidated		
	Early departure costs	Other	Total	Early departure costs	Other	Total
	£000	£000	£000	£000	£000	£000
Balance at 1 April 201X						
Provided in the year						
Provisions not required written back						
Provisions utilised in the year						
Borrowing Costs (unwinding of discounts)						
Balance at 31 March 201Y						

*Key provisions should be analysed. Headings might include 'legal', 'nuclear decommis-sioning' etc*

*Analysis of expected timing of discounted flows*

	Core Department			Consolidated		
	Early departure costs	Other	Total	Early departure costs	Other	Total
	£000	£000	£000	£000	£000	£000
Not later than one year						
Later than one year and not later than five years						
Later than five years						
<b>Balance at 31 March 201Y</b>						

**17.1 Early departure costs**

The department [and its agencies *where appropriate*] meet[s] the additional costs of benefits beyond the normal [name of scheme] benefits in respect of employees who retire early by paying the required amounts annually to the [name of scheme] over the period between early departure and normal retirement date. The department [and its agencies *where appropriate*] provide[s] for this in full when the early retirement programme becomes binding by establishing a provision for the estimated payments discounted by the Treasury discount rate of [*insert rate*] per cent in real terms.

**17.2 Other**

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

## 18 Contingent liabilities

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

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

In addition to contingent liabilities reported within the meaning of IAS37, the department also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability *[insert list with explanatory narrative]*.

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

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

	1 April 201X	Increase in year	Liabilities crystallised in year	Obligation expired in year	31 March 201Y	Amount reported to Assembly by departmental Minute
	£000	£000	£000	£000	£000	£000
Guarantees <i>(listed)</i>						
Indemnities <i>(listed)</i>						
Letters of Comfort <i>(listed)</i>						

## 19 Losses and special payments

### 19.1 Losses Statement

Departments should include a note on losses if the total value exceeds £250,000. Individual losses of more than £250,000 should be noted separately.

		201X-1Y		201W-1X
		£000	Core	£000
		Consolidated	Department	Consolidated
<b>Total number of losses</b>	<i>Comparatives should be given for category totals.</i>			
<b>Total value of losses (£000)</b>	<i>The list of cases need only be provided for the current year.</i>			
<b>Details of losses over £250,000</b>	<i>Details of the individual cases should include the name of the entity where the loss (note 19.1) or special payment (note 19.2) arose.</i>			
<b>Cash losses</b>	<i>Where the headings are not appropriate they do not need to be disclosed.</i>			
<i>[List cases]</i>				
<b>Claims abandoned</b>				
<i>[List cases]</i>				
<b>Administrative write-offs</b>				
<i>[List cases]</i>				
<b>Fruitless payments</b>				
<i>[List cases]</i>				
<b>Store Losses</b>				
<i>[List payments]</i>				

Departments should provide details of individual cases over £250,000 including the name of the entity where the loss arose. Where the headings for different types of losses are not appropriate they do not need to be disclosed.

### 19.2 Special Payments

Departments should include a note on special payments if the total value exceeds £250,000. Individual payments of more than £250,000 should be noted separately.

		201X-1Y		201W-1X
		£000	Core	£000
		Consolidated	Department	Consolidated
<b>Total number of special payments</b>	<i>Comparatives should be given for category totals. The list of cases need only be provided for the current year.</i>			
<b>Total value of special payments (£000)</b>				
<b>Details of special payments over £250,000</b>				
<i>[List cases]</i>				

Departments should provide details of individual cases over £250,000 including the name of the entity where the special payment arose. In the case of reporting on special payments which are severance payments, the detail to be disclosed should include the number of special severance payments made, the total amount paid out, and the maximum (highest), minimum (lowest) and median values of payments made. Where a department's reporting of special severance payments does not include some or all of these details in circumstances in which doing so would conflict with a legal obligation arising as a result of the Data Protection Act 1998, or otherwise, this fact should also be disclosed.

### 19.3 Other payments

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

## 20 Related-party transactions

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

In addition, the Department has had [insert description, for example a small number of or various material transactions] with other government departments and other central government bodies.

No minister, board member, key manager or other related parties has undertaken any material transactions with the Department during the year.

If there have been material transactions, they should be disclosed.

## 21 Third-party assets

Where the Department (or agency) has third party assets as defined in the Government Financial Reporting Manual (other than those held on behalf of the Consolidated Fund), a brief statement should be made here about the capacity in which the Department (or agency) acts that gives rise to these assets. The note should also refer to where any additional information might be found about the activities giving rise to the third party assets. The note should then go on to say:

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

	31 March 201X £000		31 March 201Y £000	
	Core Department	Consolidated	Core Department	Consolidated
Monetary assets such as bank balances and monies on deposit				
Listed securities				
<b>Total</b>				

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

## 22 Entities within the departmental boundary

The entities within the boundary during 201X–1Y were as follows:

List of entities analysed between:

Supply financed agencies

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

Others



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

## **23 Events after the Reporting Period**

*The Department should disclose details of any events between the end of the reporting period and the date the financial statements are authorised for issue distinguishing between adjusting and non-adjusting events as defined in IAS10.*

### **Date of authorisation for issue**

The Accounting Officer authorised the issue of these financial statements on XX Month 201X.