
Security and Intelligence Agencies

Financial Statement 2015-16

(For the year ended 31 March 2016)

Presented to the House of Commons pursuant to Section 6(4) of the Government Resources and Accounts Act 2000

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Introduction

This Statement summarises the use of resources by the Security and Intelligence Agencies for the year ending 31 March 2016. Each of the Agencies produces its own full set of annual accounts in accordance with the Government Financial Reporting Manual and Treasury directions but, for reasons of national security, they are not published. They are audited by the Comptroller and Auditor General and shown to the Chair of the Committee of Public Accounts in accordance with the procedure for handling such material set down by the relevant Secretary of State under the Intelligence Services Act 1994. In line with these arrangements this Statement comprises only a Statement of Parliamentary Supply and Consolidated Statement of Net Expenditure together with appropriate notes and a Governance Statement.

Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the Security and Intelligence Agencies to prepare for each financial year a Financial Statement detailing the resources acquired, held, or disposed of during the year and the use of resources by the Agencies during the year.

The individual Agency accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Agency applications of resources, changes in taxpayers' equity, cash flows and net resource outturn by way of a note for the financial year.

For reasons of national security, these accounts are not published. They are audited by the Comptroller and Auditor General and shown to the Chair of the Committee of Public Accounts in accordance with the procedure for handling such material set down by the Secretary of State under the Intelligence Services Act 1994.

As a consequence of these arrangements, the Treasury has directed that a Financial Statement should be published in accordance with Section 5 (2) of the Government Resources and Accounts Act 2000, and that this should comprise only a Statement of Parliamentary Supply and Consolidated Statement of Net Expenditure together with appropriate notes.

In preparing the Financial Statement, the Accounting Officer is required, within the limitations imposed by the interests of national security, to comply with the Government Financial Reporting Manual prepared by the Treasury, and in particular to:

- i. observe the Accounts Direction issued by the Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- ii. make judgements and estimates on a reasonable basis;
- iii. 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 Financial Statement; and
- iv. prepare the Financial Statement on a going concern basis.

The Treasury has appointed the National Security Adviser as Principal Accounting Officer for the Security and Intelligence Agencies. 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 Security and Intelligence Agencies' assets, are set out in Managing Public Money published by HM Treasury.

Governance Statement

Scope of Responsibility

This Governance Statement, for the period ending 31 March 2016, covers the Single Intelligence Account (SIA), the funding vehicle for the Security and Intelligence Agencies (the Agencies): Secret Intelligence Service (SIS), Government Communications Headquarters (GCHQ) and the Security Service (MI5).

The SIA in covering non-ministerial departments, operates differently to other parts of government. The Prime Minister has overall responsibility for intelligence and security matters and is accountable to Parliament for matters affecting the Agencies collectively. The Agency Heads have a statutory duty to provide annual reports directly to the Prime Minister as well as to their Secretary of State. The Foreign Secretary is the responsible Secretary of State for SIS and GCHQ and the Home Secretary for MI5. The Agencies ensure that the appropriate Secretary of State is briefed on matters that could become the subject of Parliamentary or public interest and on issues which they need to be aware of in discharging their wider Ministerial responsibilities. There are well-established arrangements for seeking Ministerial clearance for operations when required. Additionally the Agency Heads also report to me as the National Security Adviser and Principal Accounting Officer (PAO) for the SIA.

As the Prime Minister's National Security Adviser (NSA) I am the PAO for the SIA. In line with the responsibility assigned to me in Managing Public Money, my role is to ensure that the SIA operates effectively and efficiently in support of national security policies, aims and objectives. However, I delegate authority for spending to the Heads of Agencies who are each Accounting Officers (AOs) in their own right.

The Intelligence Agencies' operations are conducted within a framework of legislation that defines their roles and activities – the main statutes are the Security Services Act 1989, the Intelligence Services Act 1994 and the Regulation of Investigatory Powers Act 2000. The Investigatory Powers Tribunal was established in October 2000 under the Regulation of Investigatory Powers Act 2000 ('RIPA'). It is one of a range of oversight provisions which ensure that public authorities act in ways that are compatible with the Human Rights Act 1998. Specifically, it provides a right of redress for anyone who believes they have been a victim of unlawful action under RIPA or wider human rights infringements in breach of the Human Rights Act 1998.

The independent Intelligence Services and Interception of Communications Commissioners oversee the Acts, review the exercise of the responsible Secretary of State's powers and report to the Prime Minister annually

Parliamentary oversight of the three Intelligence Agencies is provided by the Intelligence and Security Committee of Parliament (ISC), which examines the expenditure, administration and policy of the three Agencies. The ISC can also oversee operational matters, within certain statutory parameters. The ISC's independence from government was enhanced in July 2013 with the coming into force of the Justice and Security Act which makes the ISC a statutory Committee of Parliament and formalises its remit. Additionally the Chair of the House of Commons' Public Accounts Committee sees the Annual Report and Accounts of the Agencies through the NAO.

The Governance Framework

Financial responsibility for the SIA lies with the National Security Advisor (NSA), who is based in the Cabinet Office and leads the National Security Secretariat (NSS). The Prime Minister, NSA, and Deputy NSA (DNSA) are supported in their engagement with the Agencies by a small team in NSS which includes professional accountants. The governance at the centre is complemented by comprehensive governance structures in each of the three Agencies.

To protect national security, there are necessarily different governance arrangements in place for the Agencies. These ensure appropriate oversight and accountability for Agency spending, without compromising the need for operational secrecy. Special arrangements have been agreed for the implementation by the Agencies of the Government's transparency agenda. To help drive good financial management, the Agencies are required to produce all the data required of other government departments for the transparency agenda and share it with the relevant teams in HM Treasury and NSS. However, this data is not published because of risks to national security. In line with other departments the Agencies are also required to produce and maintain a business plan. These plans are discussed with the ISC at a strategic level and there is regular reporting from the Agencies to the ISC.

As with other departments, where specific investment plans in the Agencies either exceed the delegated financial authority given to Agency Heads by the Chief Secretary to the Treasury (CST) through the PAO or falls within the Treasury definition as complex, Agency Heads must seek approval from HM Treasury. In considering these approvals, CST will seek the advice of DNSA on behalf of NSA.

For reasons of national security the Minister of the Cabinet Office, Treasury and DNSA have approved special arrangements for the Agencies with regards to the Cabinet Office controls set out by the Efficiency and Reform Group. Within these arrangements, the Agencies ensure that taxpayers get the best possible value from SIA spending whilst protecting operational sensitivities.

Each of the Agencies produces their own Annual Report and Accounts and these are independently audited, in full, by the National Audit Office. The Agencies also produce their own Governance Statements which reflect their individual circumstances. For this reason, this Governance Statement focuses on the SIA level structures and aggregated risk position, making reference to the individual statements of the Agencies as necessary.

Each Agency complies with the Corporate Governance code where it is appropriate to do so. Since each Agency operates independently under the direction of its Accounting Officer, the governance structures for the Agencies are different to that of standard governance frameworks. The structures in place outlined below, while they enable effective management of finances, are not formal governance arrangements but complement those of the Agencies.

NSS Governance of Intelligence Agencies

The Financial Steering Group (FSG) is the highest level of financial governance and is made up of NSA (Chair), Agency Heads, DNSA and Finance Directors. The Group now meets a minimum of three times a year and provides the opportunity for the PAO to meet with his AOs and discuss key financial issues such as setting future budgets, business and associated financial risks, progress on efficiency and in-year financial management. The FSG considers significant cross-SIA collaborative investments and efficiencies.

The Agency Heads, supported by their Deputies, meet quarterly to discuss strategic issues affecting the Agencies; DNSA attends these Tri-Agency meetings.

Each month, the Director of Security and Intelligence in NSS chairs a meeting of Agency Finance Directors. Amongst other things, this group manages the in-year finances of the SIA and co-ordinates SIA work on efficiency.

Supporting these structures there are frequent working level meetings including a monthly meeting chaired by NSS with representatives from across the Agencies and HM Treasury. The aim of this meeting is to provide peer review and discussion of the spending forecasts, cash management, and application of Treasury policy papers.

Governance of the National Cyber Security Programme (NCSP)

This Governance Statement also covers the NCSP, a five year £860 million programme established in 2011 to strengthen UK cyber security. The total funding for 2015/16 was £212m which initially sits in the SIA account until supplementary estimates at which point any non-SIA NCSP funding is distributed to the relevant partners spending the funds. The NCSP is managed by a small programme team in the Office of Cyber Security and Information Assurance in the Cabinet Office, reporting to the DNSA. The DNSA is the Senior Responsible Owner (SRO).

The NCSP has a rigorous governance framework. Delivery partners submit business cases for approval by the Director of OCSIA and HM Treasury before resources are released. The programme team assesses the delivery of the programme using monthly reporting and monitoring arrangements, and raises issues as appropriate through the governance hierarchy. Given the number and wide-range of delivery partners, programme delivery is managed at the working level by seven theme-based Cyber Delivery Capability Groups, driving delivery of their respective elements of the NCSP and ensuring partners work cohesively. Above this, the Cyber Delivery Management Group, at which key delivery partners are represented, draws together the entire programme and addresses cross-cutting issues. The Programme Strategic Investment Board, chaired by DNSA, is the senior-level Board responsible for the NCSP, and the programme is accountable to the Minister for the Cabinet Office and ultimately the National Security Council.

The NCSP is part of the Government's Major Projects Portfolio and follows Major Project Authority (MPA) best practice, including Gateway reviews to assess delivery confidence and ensure that it follows programme management best practice. MPA's most recent assessment, in May 2014, awarded NCSP Green status, which means that, "successful delivery of the programme appears highly likely". A final closure report for the programme will be completed in 2016 and this will be reviewed by the MPA.

Agency Governance

Each Agency operates their own governance structures, largely independent of each other and of Cabinet Office. Most of these structures are aligned across the Agencies but there are some differences which take into account the uniqueness of each organisation. These governance structures are set out in detail in each of the Agency Governance Statements.

Compliance with the Corporate Governance Code

As non-ministerial departments, the individual Agencies follow the principles of the Corporate Governance Code where relevant and practical. Areas of departure are set out in each of the Agency's own governance statements. The Agencies collectively are not a ministerial department and so are not accountable to Parliament in the way described by the Code. Parliamentary oversight mechanisms are as described above. As each Agency has its own Accounting Officer, there is no SIA management board as described by the Code. FSG (see above) has responsibility for those financial issues requiring Cabinet Office oversight or co-ordination.

Risk Assessment

The SIA financial risk register is produced every 6 months and is reviewed at the Finance Director meetings. In addition there is an SIA business risk register which draws together the Agencies' own Board level risks into a consolidated SIA risk register identifying the most significant cross SIA business risks; these are discussed at both FSG and Finance Director meeting. Three key cross-cutting risks currently facing the SIA are:

1. The ability to recruit and retain people with the right skills
2. The challenge of maintaining capabilities in the face of rapid technological change
3. The ability to operate effectively may be reduced by litigation, legislation and changes in legal and accountability frameworks.

Plans have been put in place during this financial year to mitigate some of the risks identified in last year's Governance Statement. These include pay and reward reforms with the aim of reducing recruitment and retention issues.

Review of the Effectiveness of Risk Management and Internal Control

As Principal Accounting Officer, I, NSA, have responsibility for reviewing the effectiveness of governance structures. I have been provided with the full, unpublished, versions of the individual Agency Governance Statements. I am content that these Governance Statements represent a true picture of each Agency's position.

Sir Mark Lyall-Grant
Principal Accounting Officer
5 July 2015

**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL
TO THE HOUSE OF COMMONS**

I certify that I have audited the Financial Statement of the Security and Intelligence Agencies for the year ended 31 March 2016 under the Government Resources and Accounts Act 2000. The Financial Statement comprises the Consolidated Statement of Net Expenditure and the Statement of Parliamentary Supply and the related notes. The Financial Statement has been prepared under the accounting policies set out within it.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the National Security Adviser as Principal Accounting Officer is responsible for the preparation of the Financial Statement and for being satisfied that it is presented properly. My responsibility is to audit, certify and report on the Financial Statement 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 Statement sufficient to give reasonable assurance that the Financial Statement is free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Security and Intelligence Agencies' circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accounting Officers of the Agencies; and the overall presentation of the Financial Statement. My audit of the Financial Statement also includes verification that the underlying accounts have been appropriately and consistently consolidated. 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 Statement have been applied to the purposes intended by Parliament and the financial transactions recorded in the Financial Statement conform to the authorities which govern them.

The Financial Statement discloses the use of resources by the Security and Intelligence Agencies. As explained in the introduction, for reasons of national security it consists solely of a Statement of Parliamentary Supply and a Consolidated Statement of Net Expenditure and does not comply fully with International Financial Reporting Standards or the Government Financial Reporting Manual. The unpublished constituent accounts, which I audit in accordance with International Standards on Auditing (UK and Ireland), are, however, fully compliant. My opinion on each of these is unqualified.

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 Statement have been applied to the purposes intended by Parliament and the financial transactions recorded in the Financial Statement conform to the authorities which govern them.

Opinion on financial statement

In my opinion:

- the Financial Statement properly presents the net cash requirement, net resource outturn and net operating cost for the year ended 31 March 2016;
- the Financial Statement has been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder; and
- the Financial Statement is consistent with the unpublished audited accounts of the individual Security and Intelligence Agencies for the year ended 31 March 2016.

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 Statement is 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

7 July 2016

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

Statement of Parliamentary Supply

Summary of Resource and Capital Outturn 2015-16

£000	2015-16						2014-15	
	Estimate			Outturn			Outturn	
	Voted	Non-Voted	Total	Voted	Non-Voted	Total	Voted outturn compared with Estimate saving/ (excess) Net Total	
Departmental Expenditure Limit								
- Resource	2,362,516	-	2,362,516	2,336,879	-	2,336,879	25,637	2,187,004
- Capital	400,744	-	400,744	398,506	-	398,506	2,238	378,959
Annually Managed Expenditure								
- Resource	162,705	-	162,705	132,206	-	132,206	30,499	41,164
- Capital	-	-	-	-	-	-	-	-
Total Budget	2,925,965	-	2,925,965	2,867,591	-	2,867,591	58,374	2,607,127
Non-Budget								
- Resource	-	-	-	-	-	-	-	-
Total	2,925,965	-	2,925,965	2,867,591	-	2,867,591	58,374	2,607,127
Total Resource			2,525,221			2,469,085	56,136	2,228,168
Total Capital			400,744			398,506	2,238	378,959
Total			2,925,965			2,867,591	58,374	2,607,127

Net Cash Requirement 2015-16

£000

2015-16 Estimate	2015-16		2014-15
	Outturn	Outturn compared with Estimate saving/ (excess)	Outturn
2,413,360	2,330,806	82,554	2,121,303

Administration Costs 2015-16

2015-16 Estimate	2015-16 Outturn	2014-15 Outturn
65,200	62,547	58,506

Figures in the areas outlined in bold are voted totals subject to Parliamentary control

Notes to the Statement of Parliamentary Supply

For the Year ended 31 March 2016

SOPS2. Reconciliation of outturn to net operating expenditure

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

		2015-16	2014-15
		£000	£000
Total resource outturn in	Budget	2,469,085	2,228,168
Statement of Parliamentary Supply	Non-Budget	-	-
		<u>2,469,085</u>	<u>2,228,168</u>
Less:	Income Payable to the		
	Consolidated Fund	(6,254)	(466)
	Other Net Adjustments	(6,043)	(12,272)
		<u>(12,297)</u>	<u>(12,738)</u>
Net Operating Costs in Consolidated Statement of		<u>2,456,788</u>	<u>2,215,430</u>
Net Expenditure			

SOPS3. Reconciliation of net outturn to net cash requirement

	Estimate	Outturn	Net total outturn compared with Estimate saving/(excess)
	£000	£000	£000
Resource Outturn	2,525,221	2,469,085	56,136
Capital Outturn	400,744	398,506	2,238
Accruals to cash adjustments:			
<i>Adjustments to remove non-cash items</i>	(576,605)	(546,926)	(29,679)
<i>Other Adjustments</i>	-	8,000	(8,000)
<i>Adjustment to reflect movements in working balances</i>	64,000	2,141	61,859
Net Cash Requirement	<u>2,413,360</u>	<u>2,330,806</u>	<u>82,554</u>

SOPS4. 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		Outturn 2014-15	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Income outside the ambit of the estimate	4,877	<i>4,877</i>	944	<i>944</i>
(Excess) cash surrenderable to the consolidated fund	1,377	<i>1,377</i>	288	<i>288</i>
Total income payable to the Consolidated Fund	6,254	<i>6,254</i>	1,232	<i>1,232</i>

Consolidated Statement of Net Expenditure**For the Year ended 31 March 2016**

£000	2015-16	2014-15 <i>restated</i>
Income	(176,760)	(182,010)
Total operating income	<u>(176,760)</u>	<u>(182,010)</u>
Staff costs	853,031	788,416
Other costs	1,780,517	1,609,024
Total operating expenditure	<u>2,633,548</u>	<u>2,397,440</u>
Net Operating Expenditure	<u>2,456,788</u>	<u>2,215,430</u>

Sir Mark Lyall-Grant
Principal Accounting Officer
5 July 2016

Notes to the Consolidated Statement of Net Expenditure

For the Year ended 31 March 2016

1. Statement of accounting policies and disclosure

This is the consolidated Financial Statement of the individual Security and Intelligence Agencies. The individual Agency accounts 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. Where the FReM permits a choice of accounting policy, the policy which is judged to be the most appropriate to the particular circumstances of the Agencies for the purpose of ensuring the Financial Statement is presented properly, has been selected.

1.1 Accounting convention

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

1.2 Basis of consolidation

These accounts are based upon a consolidation of the individual Intelligence and Security Agencies. Transactions between entities included in the consolidation are eliminated.

2. Losses and Special Payments

	2015-16	2015-16	2014-15	2014-15
	No. of cases	£000	No. of cases	£000
Losses and Special Payments				
Total	892	1,221	542	6,521

Annex A**Tables 1 to 4 – Core Tables (unaudited)**

The SIA comprises the budgets of the three Security and Intelligence Agencies – the Security Service, the Secret Intelligence Service and the Government Communications Headquarters. Since May 2010, the National Security Adviser has been the PAO for the SIA, when he took the function over from the Cabinet Secretary. The PAO delegated authority to spend to the three Agency Heads (who are themselves Accounting Officers) at levels agreed with the Treasury. The Security and Intelligence Agencies operate within a separate statutory framework.

Table 1 – Total departmental spending for the Security and Intelligence Agencies The years from 2011-12 to 2014-15 are part of the SR10 settlement, 2015-16 is part of the SR13 settlement. 2016-17 to 2019-20 is part of the SR15 settlement.

Table 2 – Administration budget for the Security and Intelligence Agencies Administration budgets in line with the SR10, SR13 and SR15 settlements.

Table 3 – Outturn 2015-16 This table shows the outturn against plans.

Table 4 – Staff Numbers for the Security and Intelligence Agencies This table shows staff numbers from 2011-12 to 2015-16 and reflects plans for 2016-17 to 2019-20 agreed in SR15, by function expressed in full-time equivalents.

Table 1 Security and Intelligence Agencies total departmental spending

	2011-12 Outturn	2012-13 Outturn	2013-14 Outturn	2014-15 Outturn	2015-16 Outturn	2016-17 Plans	2017-18 Plans	2018-19 Plans	2019-20 Plans	£'000
Resource DEL										
Security and Intelligence Agencies	1,950,356	2,073,078	2,104,747	2,186,979	2,336,879	2,373,768	2,327,068	2,461,284	2,584,506	
Total Resource DEL	1,950,356	2,073,078	2,104,747	2,186,979	2,336,879	2,373,768	2,327,068	2,461,284	2,584,506	
<i>Of which:</i>										
Staff costs	690,750	750,727	766,591	755,587	807,798	752,299	803,127	852,604	897,282	
Purchase of goods and services	01,019,845	974,191	970,151	1,141,253	1,263,226	1,492,669	1,169,541	1,243,280	1,309,824	
Income from sales of goods and services	-175,797	-102,054	-93,974	-199,144	-191,690	-226,200	-	-	-	

Security and Intelligence Agencies

Financial Statement 2015-16

Rentals	35,539	29,320	30,922	32,554	34,389	-	-	-	-	-	-	-
Depreciation 1	345,791	388,570	402,874	424,611	391,765	355,000	354,400	365,400	377,400			
Other resource	34,228	32,324	28,183	32,118	31,391	-	-	-	-	-	-	-
Resource AME												
Spending in Annually Managed Expenditure	18,270	40,680	18,722	41,163	132,206	39,050	39,050	39,050	39,050	39,050	39,050	39,050
Total Resource AME	18,270	40,680	18,722	41,163	132,206	39,050	39,050	39,050	39,050	39,050	39,050	39,050
<i>Of which:</i>												
Staff costs	13	-	-	-	-	-	-	-	-	-	-	-
Depreciation 1	21,539	44,718	24,439	43,134	136,507	39,900	39,900	39,900	39,900	39,900	39,900	39,900
Take up of provisions	-3,282	-4,038	-5,717	-1,971	-4,301	-850	-850	-850	-850	-850	-850	-850
Total Resource Budget	1,968,626	2,113,758	2,123,469	2,228,142	2,469,085	2,412,818	2,366,118	2,500,334	2,623,556			
<i>Of which:</i>												
Depreciation 1	367,330	433,288	427,313	467,745	528,272	394,900	394,300	405,300	417,300			
Capital DEL												
Security and Intelligence Agencies	505,974	347,886	497,390	550,387	398,506	649,270	566,700	584,800	655,100			
Total Capital DEL	385,357	347,886	358,138	378,959	398,506	476,670	384,000	400,000	469,000			
<i>Of which:</i>												
Capital grants to persons & non-profit-bodies (net)	-	1,957	-	-	-	-	-	-	-	-	-	-
Capital grants to private sector companies (net)	-	-1,959	-	-	-	-	-	-	-	-	-	-
Purchase of assets	410,455	365,628	395,399	391,620	404,879	491,670	384,000	400,000	469,000			
Income from sales of assets	-25,098	-2,597	-25,435	-539	-544	-15,000	-	-	-	-	-	-
Other capital	-	-15,143	-11,826	-12,122	-5,829	-	-	-	-	-	-	-
Capital AME												
Total Capital AME	-	-	-	-	-	-	-	-	-	-	-	-

Security and Intelligence Agencies

Financial Statement 2015-16

Of which:

Total Capital Budget	385,357	347,886	358,138	378,959	398,506	476,670	384,000	400,000	469,000
Total departmental spending²	1,986,653	2,028,356	2,054,294	2,139,356	2,339,319	2,494,588	2,355,818	2,495,034	2,675,256

of which:

-Total DEL	1,989,922	2,032,394	2,060,011	2,141,327	2,343,620	2,495,438	2,356,668	2,495,884	2,676,106
-Total AME	-3,269	-4,038	-5,717	-1,971	-4,301	-850	-850	-850	-850

¹ Includes impairments

² Pension schemes report under FRS 17 accounting requirements. These figures therefore include cash payments made and contributions received, as well as certain non-cash items

² Total departmental spending is the sum of the resource budget and the capital budget less depreciation. Similarly, total DEL is the sum of the resource budget DEL and capital budget DEL less depreciation in DEL, and total AME is the sum of resource budget AME and capital budget AME less depreciation in AME.

Table 2 Administration budget for the Security and Intelligence Agencies

	2011-12 OUTTURN	2012-13 OUTTURN	2013-14 OUTTURN	2014-15 OUTTURN	2015-16 OUTTURN	2016-17 PLANS	2017-18 PLANS	2018-19 PLANS	2019-20 PLANS
Security and Intelligence Agencies	72,811	65,511	58,922	58,474	62,547	72,000	74,000	75,000	76,000
Total administration budget	72,811	65,511	58,922	58,474	62,547	72,000	74,000	75,000	76,000
Of which:									
Staff costs	58,199	49,754	47,038	37,667	40,230	42,599	43,660	44,250	44,840
Purchase of goods and services	23,944	28,940	24,687	20,687	22,126	29,601	30,340	30,750	31,160
Income from sales of goods and services	-9,626	-13,385	-13,064	-134	-157	-200	-	-	-
Other resource	294	202	261	254	258	-	-	-	-

Table 3 – Outturn 2015-16

	2015-16		2015-16		2015-16	
	Original Plans Resource	Capital	Final Plans Resource	Capital	Outturn Resource	Capital
Spending in Departmental Expenditure Limits (DEL)						
Voted expenditure	2,381,869	359,574	2,362,516	400,744	2,336,879	398,506
<i>Of which:</i>						
Security and Intelligence Agencies	2,381,869	359,574	2,362,516	400,744	2,336,879	398,506
Total Spending in DEL	2,381,869	359,574	2,362,516	400,744	2,336,879	398,506
Spending in Annually Managed Expenditure (AME)						
Voted expenditure	112,005	-	162,705	-	132,206	-
<i>Of which:</i>						
Spending in Annually Managed Expenditure	112,005	-	162,705	-	132,206	-
Total Spending in AME	112,005	-	162,705	400,774	132,206	-
Total	2,493,874	359,574	2,525,221	400,774	2,469,085	398,506
<i>Of which:</i>						
Voted expenditure	2,493,874	359,574	2,525,221	400,774	2,469,085	398,506

Table 4 Staff numbers for the Security and Intelligence Agencies

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Outturn	Outturn	Outturn	Outturn	Outturn	Plans	Plans	Plans	Plans
CS FTEs	12,136	12,328	12,190	12,196	12,669	13,003	13,430	13,822	14,183
Total	12,136	12,328	12,190	12,196	12,669	13,003	13,430	13,822	14,183

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