
Security and Intelligence Agencies

Financial Statement 2013-14

(For the year ended 31 March 2014)

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

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Any enquiries regarding this publication should be sent to us at SIA Strategy and Planning Team, Cabinet Office 70 Whitehall, London, SW1A 2AS.

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Introduction

This Statement summarises the use of resources by the Security and Intelligence Agencies for the year ending 31 March 2014. 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 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 2014, 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 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 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 three to four 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. While this funding is held within the SIA it is spent by many delivery partners across Government. 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 DNSA as the SRO 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; their role is to drive the delivery of their respective elements of the NCSP. 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. The programme has annual Major Project Authority (MPA) 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".

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 of Good Practice 2011

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 six months and is reviewed at the Finance Director meetings. In addition, this year a SIA business risk register has been introduced which draws on the Agencies' own Board level risk registers to identify the most significant cross SIA business risks; these are discussed at both the FSG and Finance Director meetings. 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 uncertainty around funding beyond March 2016.

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 for critical skill groups with the aim of reducing recruitment and retention issues and further progress in meeting SR10 and SR13 efficiency targets.

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 Kim Darroch
Principal Accounting Officer
19 June 2014

**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 2014 under the Government Resources and Accounts Act 2000. The Financial Statement comprises the Consolidated Statement of Net Expenditure. I have also audited 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 ensuring 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 2014 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 Statements conform to the authorities which govern them.

Opinion on financial statements

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 2014;
- 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 2014.

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

June 2014

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

Statement of Parliamentary Supply

Summary of Resource and Capital Outturn 2013-14

£000	2013-14						2012-13
	Estimate			Outturn			Outturn
	Voted	Non-Voted	Total	Voted	Non-Voted	Total	Voted outturn compared with Estimate saving/ (excess)
Departmental Expenditure Limit							
- Resource	2,130,641	-	2,130,641	2,104,747	-	2,104,747	25,894
- Capital	359,250	-	359,250	358,138	-	358,138	1,112
Annually Managed Expenditure							
- Resource	29,250	-	29,250	18,722	-	18,722	10,528
- Capital	-	-	-	-	-	-	-
Total Budget	2,519,141	-	2,519,141	2,481,607	-	2,481,607	37,534
Non-Budget							
- Resource	-	-	-	-	-	-	-
Total	2,519,141	-	2,519,141	2,481,607	-	2,481,607	37,534
Total Resource			2,159,891			2,123,469	36,422
Total Capital			359,250			358,138	1,112
Total			2,519,141			2,481,607	37,534

Net Cash Requirement 2013-14

£000

2013-14 Estimate	2013-14		2012-13
	Outturn	Outturn compared with Estimate saving/ (excess)	Outturn
2,165,233	2,064,710	100,523	2,043,967

Administration Costs 2013-14

2013-14 Estimate	2013-14 Outturn	2012-13 Outturn
62,100	58,921	66,182

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 2014

SOPS1. Statement of accounting policies

This is the consolidated Statement of Parliamentary Supply of the individual Security and Intelligence Agencies. The individual Agency Statement of Parliamentary Supply and supporting notes have been prepared in accordance with the 2013-14 Government Financial Reporting Manual (FReM) issued by HM Treasury. The Statement of Parliamentary Supply accounting policies contained in the FReM are consistent with the requirements set out in the 2013-14 Consolidated Budgeting Guidance and Supply Estimates Guidance Manual.

SOPS1.1 Accounting convention

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

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

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

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

SOPS1.2 Comparison with IFRS-based accounts

This Statement of Parliamentary Supply is based upon a consolidation of the individual Intelligence and Security Agencies. Transactions between entities included in the consolidation are eliminated.

SOPS1.3 PFI and other Service Concession arrangements

The National Accounts basis for recognising service concession arrangement is broadly similar to UK-GAAP, applying a risk-based test to determine the financial reporting. IFRS-based recognition of services concession arrangements (IFRIC12) is determined using control tests which can result in a different on/off balance sheet treatment.

SOPS1.4 Capital Transactions

The Security and Intelligence Agencies have been given direction by Treasury to retain certain capital income under the capital control totals.

SOPS2. Reconciliation of outturn to net operating cost against Administration Budget**SOPS2.1 Reconciliation of resource outturn to net operating cost**

		2013-14	2012-13
		£000	£000
Total resource outturn in	Budget	2,123,469	2,113,757
Statement of Parliamentary Supply	Non-Budget	<u>-</u>	<u>-</u>
Less:	Income Payable to the Consolidated Fund	(535)	(828)
	Other Net Adjustments	<u>(7,259)</u>	<u>(17,388)</u>
		<u>(7,794)</u>	<u>(18,216)</u>
Net Operating Costs in Consolidated Statement of Net Expenditure		<u>2,115,675</u>	<u>2,095,541</u>

SOPS2.2 Outturn against final Administration Budget and Administration net operating cost

		2013-14	2012-13
		£000	£000
Estimate Administration costs limit		62,100	69,860
Outturn – Gross Administration Costs		<u>71,986</u>	<u>78,900</u>
Outturn – Income relating to administration costs		<u>(13,065)</u>	<u>(12,718)</u>
Outturn – Net administration costs		<u>58,921</u>	<u>66,182</u>
Reconciliation to operating costs:			
Less: Other		<u>(406)</u>	<u>(670)</u>
Administration Net Operating Costs		<u>58,515</u>	<u>65,512</u>

SOPS3. Reconciliation of net resource outturn to net cash requirement

	Estimate	Outturn	Net total outturn compared with Estimate saving/(excess)
	£000	£000	£000
Resource Outturn	2,159,891	2,123,469	36,422
Capital Outturn	359,250	358,138	1,112
Accruals to cash adjustments:			
<i>Adjustments to remove non-cash items</i>	(458,644)	(429,065)	(29,579)
<i>Other Adjustments</i>	24,600	28,183	(3,583)
<i>Adjustment to reflect movements in working balances</i>	80,136	(16,015)	96,151
Net Cash Requirement	<u>2,165,233</u>	<u>2,064,710</u>	<u>100,523</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 2013-14		Outturn 2012-13	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Amounts collected as principal	535	<i>535</i>	828	<i>828</i>
Amounts collected as agent	66	<i>66</i>	5269	<i>5269</i>
Total income payable to the Consolidated Fund	<u>601</u>	<u><i>601</i></u>	<u>6,097</u>	<u><i>6,097</i></u>

Consolidated Statement of Net Expenditure**For the Year ended 31 March 2014**

£000	2013-14	2012-13
Administration costs		
Staff costs	47,038	49,756
Other costs	24,948	29,144
Income	(13,471)	(13,388)
Programme costs		
Staff costs	719,553	700,971
Other costs	1,418,110	1,434,827
Income	(80,503)	(105,769)
Net Operating Costs for the year ended 31 March 2014	<u>2,115,675</u>	<u>2,095,541</u>
Total expenditure	2,209,649	2,214,698
Total income	(93,974)	(119,157)
Net Operating Costs for the year ended 31 March 2014	<u>2,115,675</u>	<u>2,095,541</u>

Sir Kim Darroch
Principal Accounting Officer
19 June 2014

Notes to the Consolidated Statement of Net Expenditure

For the Year ended 31 March 2014

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 2013-14 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

	2013-14	2013-14	2012-13	2012-13
	No. of cases	£000	No. of cases	£000
Losses and Special Payments				
Total	162	1,497	163	25,166

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 2010-11 spend was part of the SR07 settlement. The years from 2011-12 to 2014-15 are part of the SR10 settlement and 2015-16 is part of the SR13 settlement.

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

Table 3 – Outturn 2013-14 This table shows the outturn against plans.

Table 4 – Staff Numbers for the Security and Intelligence Agencies This table shows staff numbers from 2009-10 to 2015-16 by function expressed in full-time equivalents.

Table 1 Security and Intelligence Agencies total departmental spending

	£'000						
	2009-10 Outturn	2010-11 Outturn	2011-12 Outturn	2012-13 Outturn	2013-14 Outturn	2014-15 Plans	2015-16 Plans
Resource DEL							
Security and Intelligence Agencies	1,745,557	1,853,224	1,950,356	2,073,077	2,104,747	2,228,221	2,158,650
Total Resource DEL	1,745,557	1,853,224	1,950,356	2,073,077	2,104,747	2,228,221	2,158,650
<i>Of which:</i>							
Staff costs	665,672	689,449	690,750	750,727	766,591	654,300	652,919
Purchase of goods and services	877,575	937,288	1,019,845	974,191	970,151	1,269,871	1,210,180
Income from sales of goods and services	-146,148	-161,364	-175,797	-102,054	-93,974	-189,750	-189,349
Rentals	35,268	35,339	35,539	29,319	30,922	-	-
Depreciation 1	286,532	318,363	345,791	388,571	402,874	493,800	484,900
Other resource	26,658	34,149	34,228	32,323	28,183	-	-
Resource AME							
Spending in Annually Managed Expenditure	37,315	106,945	18,270	40,680	18,722	31,500	92,000
Total Resource AME	37,315	106,945	18,270	40,680	18,722	6,500	92,000
<i>Of which:</i>							
Staff costs	-	-	13	-	-	-	-
Depreciation 1	17,040	58,626	21,539	44,710	24,439	31,500	92,000
Take up of provisions	18,307	47,602	-3,282	-4,036	-5,717	-	-
Other resource	1,968	717	-	-	-	-	-
Total Resource Budget	1,782,872	1,960,169	1,968,626	2,113,757	2,123,469	2,259,721	2,250,650

Security and Intelligence Agencies

Financial Statement 2013-14

Of which:

Depreciation ¹	303,572	376,989	367,330	433,280	427,313	525,300	576,900
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Capital DEL

Security and Intelligence Agencies	349,868	345,132	385,356	347,888	358,138	353,130	345,000
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Total Capital DEL

	349,868	345,132	385,356	347,888	358,138	353,130	345,000
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Of which:

Capital grants to private sector companies (net)	-	-	-	-	-	-	-
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Purchase of assets	393,862	398,492	410,454	365,627	395,399	353,130	345,000
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Income from sales of assets	-43,994	-53,360	-25,098	-2,596	-25,435	-	-
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Other capital	-	-	-	-15,143	-11,826	-	-
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Capital AME

Total Capital AME

	-	-	-	-	-	-	-
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Of which:

Total Capital Budget

	349,868	345,132	385,356	347,888	358,138	353,130	345,000
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Total departmental spending²	1,829,168	1,928,312	1,986,652	2,028,365	2,054,294	2,087,551	2,018,750
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of which:

-Total DEL	1,808,893	1,879,993	1,989,921	2,032,401	2,060,011	2,087,551	2,018,750
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-Total AME	20,275	48,319	-3,269	-4,036	-5,717	-	-
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¹ Includes impairments

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

	2009-10 Outturn	2010-11 Outturn	2011-12 Outturn	2012-13 Outturn	2013-14 Outturn	2014-15 Plans	2014-15 Plans
Security and Intelligence Agencies	79,538	74,031	72,811	66,182	58,921	60,100	61,200
Total administration budget	79,538	74,031	72,811	66,182	58,921	60,100	61,200
Of which:							
Staff costs	57,960	58,144	58,199	49,756	47,038	44,900	45,722
Purchase of goods and services	34,473	29,634	23,944	28,942	24,686	28,200	28,716
Income from sales of goods and services	-12,895	-13,747	-9,626	-12,718	-13,064	-13,000	-13,238
Other resource	-	-	294	202	261	-	-

Table 3 – Outturn 2013-14

	2013-14		2013-14		2013-14	
	Original Plans		Final Plans		Provisional Outturn	
	Resource	Capital	Resource	Capital	Resource	Capital
Spending in Departmental Expenditure Limits (DEL)						
Voted expenditure	2,159,150	365,592	2,130,641	359,250	2,104,747	358,138
<i>Of which:</i>						
Security and Intelligence Agencies	2,159,150	365,592	2,130,641	359,250	2,104,747	358,138
Total Spending in DEL	2,159,150	365,592	2,130,641	359,250	2,104,747	358,138
Spending in Annually Managed Expenditure (AME)						
Voted expenditure	26,150	-	29,250	-	18,722	-
<i>Of which:</i>						
Spending in Annually Managed Expenditure	26,150	-	29,250	-	18,722	-
Total Spending in AME	26,150	-	29,250	-	18,722	-
Total	2,185,300	365,592	2,159,891	359,250	2,123,469	358,138
<i>Of which:</i>						
Voted expenditure	2,185,300	365,592	2,159,891	359,250	2,123,469	358,138

Table 4 Staff numbers for the Security and Intelligence Agencies

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Actual	Actual	Actual	Actual	Plans	Plans
CS FTEs	12,698	12,049	12,136	12,328	12,190	12,475	12,845
Casuals (incl. Short-term/fix term appointments)	2		-	-	-	-	-
Total	12,700	12,049	12,136	12,328	12,190	12,475	12,845

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