

Annex A

Operating Cost Statement - Option 1 - Existing presentation

for the year ended 31 March 200Y

					200X-0Y £000			200W-0X £000	
		Core Department			Consolidated			Core Department	Consoli dated
	Note	Staff Costs	Other Costs	Income	Staff Costs	Other Costs	Income		
Administration Costs:									
Staff Costs	9	54,790						Staff costs	
Other administration costs	10		65,635					Other costs	
Operating income	12			(60,087)				(Income)	
Programme Costs Request for resources 1									
Staff costs	9	2,436							
Programme costs	11		30,177						
Income	12			(177)					
Request for Resources 2									
Staff Costs	9	4,291							
Programme costs	11		20,000						
Income	12			(-)					
Request for Resources 3									
Staff Costs	9	1,230							
Programme costs	11		3,271						
Income	12			(-)					
Totals		62,747	119,083	(60,264)	D	E	F		
Net Operating Cost	3, 13			121,566			This cell is the net total of D to F		

9. Staff numbers and related costs

Staff costs comprise:

	200X-0Y £000					200W-0X £000
	Total	Permanently employed staff	Others	Ministers	Special advisers	Total
Wages and salaries	52,136	42,385	9,489	209	53	
Social security costs	3,964	3,056	887	16	5	
Other pension costs	6,647	5,149	1,452	36	10	
Sub Total	62,747	50,590	11,828	261	68	
Less recoveries in respect of outward secondments						
Total net costs*	62,747	50,590	11,828	261	68	
Of which:						
Core department	62,747	50,590	11,828	261	68	

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

10. Other Administration Costs

	200X-0Y £000			200W-0X £000	
	Note	Core Department	Consolidated	Core Department	Consolidated
<i>The following expenditure items(if incurred) must be listed individually within this note:</i>					
Rentals under operating leases		10,966			
Interest Charges		1,800			
PFI service charges		6,624			
Research and Development expenditure		1,583			
Non-cash items					
Depreciation		4,858			
Amortisation		350			
Profit on disposal of fixed asset		(111)	Where netted off expenditure in OCS		
Loss on disposal of fixed assets		27			
Cost of Capital Charges		3,287			
Auditors' remuneration and expenses		16			
Provision provided for in year	21	1,821			
Unwinding of discount on provisions	21	2,765			

Other expenditure		31,649			
Total		65,635			

11. Programme Costs

				200X-0Y £000	200W-0X £000	
	Note	Core Department	Consolidated		Core Department	Consolidated
<i>The following expenditure items(if incurred) must be listed individually within this note:</i>						
Current grants		53,271				
Interest Charges		44				
PFI service charges						
Research and Development expenditure						
Non-cash items						
Depreciation						
Amortisation						
Profit on disposal of fixed asset		<i>Where netted off expenditure within the Operating Cost Statement</i>				
Loss on disposal of fixed assets						
Cost of Capital Charges		133				
Auditors' remuneration and expenses						
Provision provided for in year						
Unwinding of discount on provisions						
<i>In addition, other expenditure should be analysed and any significant items listed individually</i>						
Total		53,448				

12. Income

Drafting note: this note analyses the income recorded in the Operating Cost Statement, net of any transfers between Requests for Resources (see note6).

				200X-0Y £000	200W-0X £000
		RfR1	RfR2	RfR3	Total
Operating income	(60,087)				(60,087)
Programme income		(177)			(177)
	(60,087)	(177)			(60,264)

Annex B

Operating Cost Statement - Option 2 - Reversal of Capital charge

for the year ended 31 March 200Y

					200X-0Y £000			200W-0X £000	
		Core Department			Consolidated			Core Department	Consoli dated
	Note	Staff Costs	Other Costs	Income	Staff Costs	Other Costs	Income		
Administration Costs:									
Staff Costs	9	54,790						Staff costs	
Other administration costs	10		65,635					Other costs	
Operating income	12			(60,087)				(Income)	
Programme Costs Request for resources 1									
Staff costs	9	2,436							
Programme costs	11		30,177						
Income	12			(177)					
Request for Resources 2									
Staff Costs	9	4,291							
Programme costs	11		20,000						
Income	12			(-)					
Request for Resources 3									
Staff Costs	9	1,230							
Programme costs	11		3,271						
Income	12			(-)					
Totals		62,747	119,083	(60,264)	D	E	F		
Gross Operating Cost	3, 13			121,566			This cell is the net total of D to F		
Reversal of Cost of Capital charge	10, 11		(3,287) (133)						

		62,747	115,663	(60,264)			<i>This cell is the net total of D to F adjusted</i>		
Net Operating Cost				118,146					

9. Staff numbers and related costs

Staff costs comprise:

	200X-0Y £000					200W-0X £000
	Total	Permanently employed staff	Others	Ministers	Special advisers	Total
Wages and salaries	52,136	42,385	9,489	209	53	
Social security costs	3,964	3,056	887	16	5	
Other pension costs	6,647	5,149	1,452	36	10	
Sub Total	62,747	50,590	11,828	261	68	
Less recoveries in respect of outward secondments						
Total net costs*	62,747	50,590	11,828	261	68	
Of which:						
Core department	62,747	50,590	11,828	261	68	

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

10. Other Administration Costs

	200X-0Y £000			200W-0X £000	
	Note	Core Department	Consolidated	Core Department	Consolidated
<i>The following expenditure items(if incurred) must be listed individually within this note:</i>					
Rentals under operating leases		10,966			
Interest Charges		1,800			
PFI service charges		6,624			
Research and Development expenditure		1,583			
Non-cash items					
Depreciation		4,858			
Amortisation		350			
Profit on disposal of fixed asset		(111)	Where netted off expenditure in OCS		
Loss on disposal of fixed assets		27			
Cost of Capital Charges		3,287			
Auditors' remuneration and expenses		16			
Provision provided for in year	21	1,821			

Unwinding of discount on provisions	21	2,765			
Other expenditure		31,649			
Total		65,635			

11. Programme Costs

				200X-0Y £000	200W-0X £000	
	Note	Core Department	Consolidated		Core Department	Consolidated
<i>The following expenditure items(if incurred) must be listed individually within this note:</i>						
Current grants		53,271				
Interest Charges		44				
PFI service charges						
Research and Development expenditure						
Non-cash items						
Depreciation						
Amortisation						
Profit on disposal of fixed asset				<i>Where netted off expenditure within the Operating Cost Statement</i>		
Loss on disposal of fixed assets						
Cost of Capital Charges		133				
Auditors' remuneration and expenses						
Provision provided for in year						
Unwinding of discount on provisions						
<i>In addition, other expenditure should be analysed and any significant items listed individually</i>						
Total		53,448				

12. Income

Drafting note: this note analyses the income recorded in the Operating Cost Statement, net of any transfers between Requests for Resources (see note6).

				200X-0Y £000	200W-0X £000
		RfR1	RfR2	RfR3	Total
Operating income	(60,087)				(60,087)
Programme income		(177)			(177)
	(60,087)	(177)			(60,264)

Annex C

Operating Cost Statement - Option 3 - Excluding Capital charge

for the year ended 31 March 200Y

					200X-0Y £000			200W-0X £000	
		Core Department			Consolidated			Core Department	Consoli dated
	Note	Staff Costs	Other Costs	Income	Staff Costs	Other Costs	Income		
Administration Costs:									
Staff Costs	9	54,790						Staff costs	
Other administration costs	10		62,348					Other costs	
Cost of Capital	10		3,287						
Operating income	12			(60,087)				(Income)	
Programme Costs Request for resources 1									
Staff costs	9	2,436							
Programme costs	11		30,044						
Cost of Capital	11		133						
Income	12			(177)					
Request for Resources 2									
Staff Costs	9	4,291							
Programme costs	11		20,000						
Income	12			(-)					
Request for Resources 3									
Staff Costs	9	1,230							
Programme costs	11		3,271						
Income	12			(-)					
Totals		62,747	115,663	(60,264)	D	E	F		
Net Operating Cost*	3, 13			118,146			<i>This cell is the net total of D to F</i>		

* Excludes Cost of Capital charges of 3,420

9. Staff numbers and related costs

Staff costs comprise:

	200X-0Y £000					200W-0X £000
	Total	Permanently employed staff	Others	Ministers	Special advisers	Total
Wages and salaries	52,136	42,385	9,489	209	53	
Social security costs	3,964	3,056	887	16	5	
Other pension costs	6,647	5,149	1,452	36	10	
Sub Total	62,747	50,590	11,828	261	68	
Less recoveries in respect of outward secondments						
Total net costs*	62,747	50,590	11,828	261	68	
Of which:						
Core department	62,747	50,590	11,828	261	68	

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

10. Other Administration Costs

		200X-0Y £000			200W-0X £000	
	Note	Core Department	Consolidated	Core Department	Consolidated	
<i>The following expenditure items(if incurred) must be listed individually within this note:</i>						
Rentals under operating leases		10,966				
Interest Charges		1,800				
PFI service charges		6,624				
Research and Development expenditure		1,583				
Non-cash items						
Depreciation		4,858				
Amortisation		350				
Profit on disposal of fixed asset		(111) Where netted off expenditure in OCS				
Loss on disposal of fixed assets		27				
Auditors' remuneration and expenses		16				
Provision provided for in year	21	1,821				
Unwinding of discount on provisions	21	2,765				
Other expenditure		31,649				
Total*		62,348				

*Excludes a Cost of Capital charge of 3,287 for accounting purposes, but disclosed on the face of the OCS for administrative purposes.

11. Programme Costs

				200X-0Y £000	200W-0X £000	
	Note	Core Department	Consolidated	Core Department	Consolidated	
<i>The following expenditure items(if incurred) must be listed individually within this note:</i>						
Current grants		53,271				
Interest Charges		44				
PFI service charges						
Research and Development expenditure						
Non-cash items						
Depreciation						
Amortisation						
Profit on disposal of fixed asset		<i>Where netted off expenditure within the Operating Cost Statement</i>				
Loss on disposal of fixed assets						
Auditors' remuneration and expenses						
Provision provided for in year						
Unwinding of discount on provisions						
<i>In addition, other expenditure should be analysed and any significant items listed individually</i>						
Total*		53,315				

*Excludes a Cost of Capital charge of 133 for accounting purposes, but disclosed on the face of the OCS for administrative purposes.

12. Income

Drafting note: this note analyses the income recorded in the Operating Cost Statement, net of any transfers between Requests for Resources (see note6).

				200X-0Y £000	200W-0X £000
		RfR1	RfR2	RfR3	Total
Operating income	(60,087)				(60,087)
Programme income		(177)			(177)
	(60,087)	(177)			(60,264)