

7.1 This chapter sets out what public corporations are, recent developments affecting them, how they are controlled, and how they are scored in public expenditure.

7.2 Data in this chapter do not fall within the scope of National Statistics.

Definition of public corporations

7.3 Public corporation is a term from national accounts – the European System of Accounts (ESA95). So it is the Office for National Statistics (ONS) that determines which bodies are public corporations. The characteristics of public corporations are:

- they are mainly trading bodies, largely recovering their costs from fees charged to customers. Some charge for regulatory activities, where these provide a significant benefit to the person paying the fee, for example through quality testing;
- they are controlled by central government, local authorities or other public corporations; and
- they have substantial day to day operating independence so that they should be seen as institutional units separate from their parent departments.

Recent developments

7.4 On 2 July 2003, the ONS announced a provisional decision that NHS foundation hospitals would be classified to the central government sector and a firm decision that the existing NHS trusts would be reclassified from the public corporation sector to the central government sector. The reclassification to the central government sector was effected in the national accounts Blue Book in Summer 2004. Consequently NHS trusts are no longer included in this chapter, and other presentations in PESA now treat NHS Trusts as part of central government. Note that the relationship between the Department for Health (DH) and NHS Trusts has not changed and as such the way in which DH budget for these bodies is unchanged (See Appendix D)

7.5 The ONS announced on 27 February 2004* that Network Rail would be regarded as a public corporation until 31 March 2003 rather than until 16 August 2002 as previously stated. From 1 April 2003 Network Rail is a private non-financial corporation. The extension of the time that Network Rail was in the public sector before it became a private sector body was effected in the national accounts in Summer 2004. In PESA 2005, Network Rail's capital expenditure in 2002-03 is shown separately in **Table 7.3**; and throughout PESA 2005 it is included in the national accounts based TME number and in the public corporations' own-financed capital expenditure line in AME for that year. Because not all the necessary data were identified in time, Network Rail has not been fully incorporated into some of the detailed analyses for 2002-03 in the rest of PESA 2005. The main effect is to understate TES on railways in 2002-03 by the amount of Network Rail's own-funded capital expenditure.

* <http://www.statistics.gov.uk/pdffdir/netrl0204.pdf>

7.6 On 24 September 2004, the ONS announced[†] that British Energy would be treated as a public corporation with effect from 9 September 2002. This decision was implemented by the ONS in December 2004. In PESA 2005 British Energy's capital expenditure is included in the national accounts based TME number and in the public corporations' own-financed capital expenditure line in AME from 2002-03 onwards. Because of the timing of the ONS decision not all the necessary data were identified in time to allow British Energy to be fully incorporated into all of the detailed analyses in PESA 2005.

The corporate control framework

7.7 The controls on public corporations operate at a number of levels:

- **Strategic objectives** are agreed with each individual corporation and provide the framework within which the financial controls and the body's control procedures are set. Corporations' corporate plans are discussed with sponsor departments.
- **Financial targets and performance aims.** Financial targets should be set, often for periods of three to five years. They vary in form, according to the circumstances of the body. Backing up the financial targets are a series of performance aims, again often for three to five years ahead, which may relate to costs and, where appropriate, standards of service.
- **Investment appraisal and pricing principles.** Public corporations are required to aim at a suitable rate of return on their assets. This requirement is intended to ensure that resources are used effectively, that consumers experience appropriate prices, and that markets are not distorted. The required rate may vary between corporations and is set individually by the sponsoring department with, where appropriate, the agreement of the Treasury.
- **Monitoring** plays an important role in controlling public corporations' performance in the interests of the taxpayer and the consumer. Sponsor Ministers, departments and the Shareholder Executive continuously monitor bodies' performance against all aspects of the controls described.

Self-financing public corporations

7.8 The Treasury has designated some public corporations SFPCs. To be classified as an SFPC, the public corporation must normally trade mainly with non-government customers and not perform regulatory functions. In other words, its income must be from selling goods and services into a competitive market rather than from regulatory fees. It must trade profitably and not require subsidies or other financial support from its parent department.

7.9 SFPCs normally score in Departmental AME rather than in DEL – though any subsidies and grants exceptionally paid to them would score in DEL. They also have greater and more individually tailored financial flexibilities. Some SFPCs are also trading funds.

[†] http://www.statistics.gov.uk/about/methodology_by_theme/bec/downloads/BE_article.pdf

Trading funds

7.10 Where activities of a government department generate income from the supply of goods and services those activities may be designated trading funds by Parliament on the application of the Government. Trading funds may keep unspent funds from one year to the next without having to surrender surpluses to the Exchequer at the end of each year.

7.11 Most trading funds are classified by ONS as public corporations in the national accounts. DVLA is the only trading fund that is treated as a central government body in the national accounts and so in PESA.

7.12 Trading funds are not subject to central government administration costs controls. The budgeting treatment of trading funds that are public corporations is normally the same as that of other public corporations.

Public expenditure measurement and control

7.13 The following transactions with and in respect of public corporations accountable to Ministers are normally included in departmental budgets. The list largely corresponds with the scoring and concepts in resource accounts:

- subsidies and capital grants paid to the public corporation by the Department (in resource DEL, except for capital grants financed by the Capital Modernisation Fund which are in capital DEL);
- interest and dividends received from the public corporation, and equity withdrawals (resource DEL, or resource AME if an SFPC);
- loans and public dividend capital (PDC) invested in the public corporation (capital DEL, or capital AME if an SFPC);
- public corporations' market and overseas borrowing (PCMOB) where, exceptionally, it is permitted (capital DEL, or capital AME if an SFPC); and
- a capital charge on the department's investments (loans and PDC) in the public corporation (in resource DEL, or resource AME if an SFPC). This is the same figure as is recorded in the department's resource accounts.

7.14 Forest Enterprises have a different budgeting treatment:

- resource DEL includes: subsidies given to the public corporations; the public corporations' profit(-)/loss(+); and a capital charge on the public corporations' net assets;
- capital DEL includes the public corporations' capital expenditure, any loans given by the public corporations to the private sector, and any shares that the public corporations buy in a private sector company.

7.15 The **Crown Estate** is an SFPC. Uniquely the routine subsidy that is paid to it to cover administration costs is in AME rather than DEL, and the dividends that the Treasury receives from it are recorded outside budgets.

7.16 Some **trading funds** are government departments in their own right. A capital charge will be shown in the budgets of their "parent" department (for budgeting, not accounting). Where the funds borrow directly from the National Loans Fund, the amount of the capital charge is in effect abated by the interest they pay on their borrowing.

7.17 Public corporations controlled by local authorities include the businesses reporting to Transport for London and local authority airports such as Manchester. DEL and Departmental AME include central government support to local authorities, some of which may be used by them to support public corporations. The expenditure of these public corporations is not within DEL or departmental AME. The whole of their capital expenditure is included in the public corporations' own-financed capital expenditure line in AME. They are included in the bottom line of **Tables 7.1** and **7.3** which show the total contribution of all public corporations' own expenditure to Total Managed Expenditure (TME).

7.18 **Table 7.1** shows the impact on departmental budgets – DEL and Departmental AME – of public corporations accountable to Ministers. It also shows a reconciliation to the impact of all public corporations, including those accountable to local authorities, on TME. PC gross investment in TME is the sum of PC capital expenditure in budgets (Forest Enterprises only), government capital support in budgets (CG investment grants, net lending to PCs) and public corporations' own-financed capital expenditure. The table covers outturn and plan years.

7.19 **Table 7.2** shows the contributions of public corporations accountable to Ministers to departmental budgets, by department, for outturn and plan years.

Public corporations in Total Managed Expenditure

7.20 TME measures the current and capital expenditure of the public sector as a whole. It is taken from national accounts compiled by the ONS. TME includes:

- subsidies paid to public corporations;
- the capital expenditure of public corporations, net of sales of assets;
- changes in public corporations' capital stocks; and
- interest and dividends paid by public corporations to the private sector and abroad.

7.21 TME is a consolidated measure. So capital grants and net lending to public corporations, and interest and dividend flows between general government and public corporations are consolidated out. Payments of subsidies to public corporations (like general government's purchases of goods and services from them) are not consolidated out. Instead, these flows contribute to public corporations' gross trading surplus, an income item in the public sector's accounts.

7.22 Grants and subsidies given by public corporations to the private sector and overseas are imputed to general government expenditure in national accounts, as grant-giving is not held to be a normal function of a commercial body.

7.23 Note that the impact of public corporations on departmental budgets differs from their impact on TME. Accounting adjustments are used to move from DEL *plus* Departmental AME *plus* Own financed capital expenditure (Other AME) to TME (see Appendix B for a full explanation of the accounting adjustments).

7.24 **Table 7.3** shows the capital expenditure of each major public corporation sponsored by a central government department and of the biggest public corporations accountable to local authorities. It also identifies those that are self-financing public corporations or trading funds. The table does not identify separately small public corporations controlled by central government departments and most public corporations under local authority control. It also gives for each department the sum of capital expenditure of the public corporations listed.

The total figure for the table includes all public corporations. Capital expenditure is recorded net of any asset sales. In this table, apart from the total line, it includes any capital grants paid by a public corporation net of any received from the private sector or abroad. The table gives individual figures for all public corporations for outturn years and for public corporations that are not self-financing for estimated outturn and plan years.

7.25 Appendix D of PESA 2004 grouped major public corporations according to the departmental groups used in table 7.3. For PESA 2005 this appendix has been removed as it duplicated much of the information already contained within table 7.3.

Further information

7.26 More information is available in the departmental reports of government departments and in the annual reports and accounts of individual public corporations. A fuller list of public corporations is available on the ONS website at http://www.statistics.gov.uk/downloads/theme_economy/MA23.xls. *Sector classification for the National Accounts.*

Table 7.1 Public corporations' contribution to budgets⁽¹⁾ and Total Managed Expenditure, 1999–00 to 2007–08

	accruals, £ million								
	1999–00	2000–01	2001–02	2002–03	2003–04	2004–05	2005–06	2006–07	2007–08
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans	plans	plans
Resource DEL									
CG dividends from PCs(–)	31	233	–20	–27	–92	–79	–71	–30	–30
CG interest from PCs(–)	–6	–28	–34	–50	–50	–54	–64	–84	–99
Subsidies to PCs	746	719	759	802	1,724	856	860	874	899
CG investment grants to PCs	1,346	466	667	855	170	249	257	236	197
Cost of capital charge	25	23	31	22	93	104	114	134	149
Profit(–)/loss(+) of Forest Enterprises ⁽²⁾	6	14	10	17	18	17	16	14	16
Total Resource DEL	2,147	1,427	1,412	1,620	1,862	1,092	1,113	1,145	1,131
Resource AME									
CG dividends from SFPCs(–)	–99	–68	–42	–34	–30	–41	–42	–45	–40
CG interest from SFPCs(–)	—	—	—	–12	–2	—	—	—	—
Subsidies to SFPCs ⁽³⁾	2	2	2	2	2	2	2	2	2
Cost of capital charge	102	104	199	182	170	168	168	175	185
Total Resource AME	5	38	159	137	141	128	127	132	148
Total public corporations' contribution to Resource Budget⁽¹⁾	2,152	1,465	1,571	1,757	2,003	1,221	1,241	1,278	1,278
Capital DEL									
CG investment grants to PCs ⁽⁴⁾	—	104	0	1	—	1	—	—	—
Capital expenditure by Forest Enterprises ⁽²⁾	–4	5	5	14	3	–2	–3	–3	–3
Net lending to PCs	178	218	228	139	12	65	81	124	135
Market and overseas borrowing	—	—	—	—	—	—	3	34	—
Total Capital DEL	174	326	234	154	15	64	80	155	132
Capital AME									
Net lending to SFPCs	—	—	–50	–50	46	970	34	43	35
Total Capital AME	—	—	–50	–50	46	970	34	43	35
Total public corporations' contribution to Capital Budget	174	326	184	104	61	1,034	114	198	166
Other AME:									
PC own-financed capital expenditure ⁽⁵⁾	1,208	2,584	2,410	3,279	3,111	1,752	2,926	2,574	2,868
Accounting adjustments	–755	–918	–785	–663	–1,649	–786	–700	–800	–700
Public corporations' expenditure in TME	2,779	3,458	3,381	4,477	3,526	3,221	3,500	3,300	3,600
<i>of which:</i>									
PC current expenditure in TME	53	82	120	240	184	184	200	300	300
PC gross investment in TME	2,726	3,376	3,261	4,237	3,342	3,037	3,300	3,000	3,200

(1) Data in this table differ from those shown for public corporations in Tables 1.14. Central government subsidies to public corporations are classified as central government own spending in national accounts, and are shown as such in Table 1.14. In Table 7.1 subsidies are shown as part of public corporations' contribution to resource budget. Subsidies are removed in the accounting adjustments and do not form part of public corporations' expenditure in TME.

(2) Forest Enterprises have different budgeting rules such that the profit/loss scores in resource DEL and capital expenditure scores in capital DEL.

(3) The only subsidies in AME are those to the Crown Estate which has a special budgeting regime.

(4) Capital budget includes central government investment grants to public corporations that are financed from the Capital Modernisation Fund.

(5) Includes capital expenditure by local authority public corporations.

Table 7.2 Public corporations' contribution to budgets⁽¹⁾ by department, 1999–00 to 2007–08

	accruals, £ million								
	1999–00	2000–01	2001–02	2002–03	2003–04	2004–05	2005–06	2006–07	2007–08
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans	plans	plans
Resource DEL									
Health	0	0	0	3	3	0	0	0	0
Transport	912	283	479	773	905	15	11	9	8
Office of the Deputy Prime Minister	319	295	109	114	102	82	47	27	25
Home Office	—	0	–1	–3	–2	–1	–3	—	—
Defence	–2	–8	18	14	14	–5	10	2	1
Foreign and Commonwealth Office	148	163	162	151	193	203	219	218	224
Trade and Industry	–4	–4	–5	–1	–38	–28	–40	0	0
Environment, Food and Rural Affairs	73	84	87	107	76	81	81	81	81
Culture, Media and Sport	75	75	77	80	85	92	92	92	93
Work and Pensions	96	101	148	119	115	121	94	94	94
Scotland	53	50	59	46	117	125	116	116	120
Wales	237	141	81	9	10	12	13	13	14
Northern Ireland Executive	241	248	197	204	280	396	475	493	472
Chancellor's Departments	—	–1	—	—	—	–1	–1	–1	–1
Cabinet Office	0	0	1	2	1	0	0	0	0
Total Resource DEL	2,147	1,427	1,412	1,620	1,862	1,092	1,113	1,145	1,131
Resource AME									
Defence	—	—	36	14	10	8	4	2	2
International Development	—	—	54	50	51	55	62	68	76
Trade and Industry	–49	—	—	–6	–2	—	—	—	—
Chancellor's Departments	54	38	69	79	81	65	62	62	69
Total Resource AME	5	38	159	137	141	128	127	132	148
Total public corporations' contribution to Resource Budget	2,152	1,465	1,571	1,757	2,003	1,221	1,241	1,278	1,278
Capital DEL									
Health	—	0	0	0	3	0	—	—	—
Transport	0	103	0	–1	17	47	33	61	31
Office of the Deputy Prime Minister	–4	0	0	0	0	0	0	0	0
Home Office	6	–2	–6	–2	0	—	—	—	—
Defence	–16	–19	–2	5	–5	–12	–7	–7	–2
Trade and Industry	–1	–1	–1	–1	35	0	–25	–1	–1
Environment, Food and Rural Affairs	–7	3	5	12	3	–1	3	0	1
Work and Pensions	—	—	0	0	—	0	—	—	—
Scotland	193	241	238	140	43	106	169	195	195
Wales	1	—	0	1	0	–2	–3	–3	–3
Northern Ireland Executive	2	0	—	—	–82	–83	–90	–90	–90
Chancellor's Departments	—	—	—	—	—	9	—	—	—
Total Capital DEL	174	326	234	154	15	64	80	155	132
Capital AME									
Defence	—	—	–50	–50	–4	–28	–16	–7	–15
International Development	—	—	—	—	—	–2	—	—	—
Trade and Industry	—	—	—	—	50	1,000	50	50	50
Total Capital AME	—	—	–50	–50	46	970	34	43	35
Total public corporations' contribution to capital budget	174	326	184	104	61	1,034	114	198	166

(1) Data in this table differ from those shown for public corporations in Tables 1.14. Central government subsidies to public corporations are classified as central government own spending in national accounts, and are shown as such in Table 1.14. In Table 7.2 subsidies are shown as part of public corporations' contribution to resource budget.

Table 7.3 Public corporations' capital expenditure, 1999–00 to 2007–08

	accruals, £ million								
	1999–00	2000–01	2001–02	2002–03	2003–04	2004–05	2005–06	2006–07	2007–08
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans	plans	plans
Health									
Medicines and Healthcare Products									
Regulatory Agency ^{(T)(1)}	6	7	4	3	5	#	#	#	#
NHS Estates ^(T)	0	0	1	0	0	#	#	#	#
Total Health	6	7	5	3	5	#	#	#	#
Transport									
British Railways Board ⁽²⁾	3	3	—	—	—	—	—	—	—
Civil Aviation Authority	1	1	1	1	2	1	1	#	#
Docklands Light Railway	34	34	—	—	—	—	—	—	—
Driving Standards Agency ^(T)	2	2	3	6	11	2	2	#	#
London Regional Transport ⁽³⁾	526	146	483	772	—	—	—	—	—
London Underground Limited ⁽³⁾	—	—	—	—	668	930	989	957	1,025
National Air Traffic Services ⁽⁴⁾	46	77	25	—	—	—	—	—	—
Network Rail ⁽⁵⁾	—	—	—	1,822	—	—	—	—	—
Vehicle and Operator Services Agency ^(T)	7	8	30	11	11	15	15	#	#
Total Transport	618	270	542	2,612	693	948	1,007	#	#
Office of the Deputy Prime Minister									
Audit Commission	—	1	1	—	—	—	—	—	—
English Partnerships ⁽⁶⁾	289	202	—	—	—	—	—	—	—
Fire Service College ^(T)	1	1	4	2	4	11	2	2	2
Housing Action Trusts ⁽⁷⁾	70	103	87	82	58	36	93	93	93
Ordnance Survey ^(T)	—	—	—	—	—	13	—	—	—
QEI Conference Centre ^(T)	0	1	1	0	2	1	1	1	1
Total Office of the Deputy Prime Minister	360	308	93	84	64	61	96	96	96
Home Office									
Forensic Science Service ^(T)	—	—	11	—	9	9	9	9	9
Total Home Office	—	—	11	—	9	9	9	9	9
Constitutional Affairs									
Land Registry ^(T)	20	26	26	22	24	43	48	36	22
Total Constitutional Affairs	20	26	26	22	24	43	48	36	22
Defence									
Army Base Repair Organisation ^(T)	—	—	—	3	—	5	4	4	4
Defence Aviation Repair Agency ^(T)	—	—	6	7	8	12	3	3	3
Defence Evaluation and Research Agency ^{(T)(8)}	73	50	—	—	—	—	—	—	—
Defence Science and Technology Laboratory ^{(T)(8)}	—	—	10	10	9	12	12	45	41
Hydrographic Office ^(T)	5	2	5	4	7	7	13	14	8
Meteorological Office ^(T)	25	14	48	49	31	21	25	34	26
Navy, Army and Air Force Institute	—	—	1	4	3	3	3	3	3
QinetiQ ⁽⁵⁾⁽⁸⁾	—	—	36	67	41	*	*	*	*
Total Defence	103	66	105	143	99	*	*	*	*
Foreign and Commonwealth Office									
BBC World Service	14	25	17	—	31	31	31	31	31
British Council	6	6	6	6	6	8	8	8	8
Total Foreign and Commonwealth Office	20	31	23	6	37	39	39	39	39
International Development									
Commonwealth Development Corporation ⁽⁵⁾	—	—	—	1	5	*	*	*	*
Total International Development	—	—	—	1	5	*	*	*	*
Trade and Industry									
British Nuclear Fuels Limited ⁽⁵⁾	492	518	546	447	302	*	*	*	*
Companies House ^(T)	4	1	1	10	7	10	10	10	10
Patent Office ^(T)	0	0	0	1	2	2	2	2	2
Royal Mail Holdings ⁽⁵⁾	708	607	155	163	360	*	*	*	*
Total Trade and Industry	1,204	1,126	702	621	670	*	*	*	*

Table 7.3 Public corporations' capital expenditure, 1999–00 to 2007–08 (continued)

	accruals, £ million								
	1999–00	2000–01	2001–02	2002–03	2003–04	2004–05	2005–06	2006–07	2007–08
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans	plans	plans
Environment, Food and Rural Affairs									
British Waterways	6	39	1	18	5	5	5	#	#
Forest Enterprise	-7	4	5	13	3	-1	-1	-1	-1
Total Environment, Food and Rural Affairs	-1	43	6	31	8	4	4	#	#
Culture, Media and Sport									
British Broadcasting Corporation ⁽⁵⁾	114	124	84	105	98	*	*	*	*
Channel Four Television Corporation ⁽⁵⁾	11	11	16	3	3	*	*	*	*
Historic Royal Palaces Trust	2	4	1	1	—	—	—	—	—
Tote ⁽⁵⁾	33	16	15	20	20	*	*	*	*
Welsh Fourth Channel Authority	1	1	1	0	0	0	0	0	0
Total Culture, Media and Sport	161	156	115	129	122	*	*	*	*
Work and Pensions									
Remploy	5	1	2	6	5	5	5	5	5
Total Work and Pensions	5	1	2	6	5	5	5	5	5
Scotland									
Highlands and Islands Airports	13	10	26	15	12	3	9	9	9
Scottish Water	371	421	474	359	397	559	580	580	580
Total Scotland	384	431	500	374	409	562	589	589	589
Wales									
Forest Enterprise	—	—	0	1	0	-2	-3	-3	-3
Total Wales	—	—	0	1	0	-2	-3	-3	-3
Northern Ireland Executive									
Lagaside ⁽⁹⁾	2	0	—	—	—	—	—	—	—
Northern Ireland Driver and Vehicle Testing Agency ⁽⁷⁾	—	1	1	1	1	1	1	1	1
Northern Ireland Housing Executive	59	33	25	-11	-1	78	87	83	80
Northern Ireland Other	—	—	—	—	2	2	—	—	—
Northern Ireland Public Trust Port Authority	1	—	—	—	—	—	37	31	21
Northern Ireland Transport Holding Company	0	30	40	39	29	10	13	13	13
Total Northern Ireland Executive	64	65	67	29	30	91	137	127	116
Chancellor's Departments									
Crown Estate ⁽⁵⁾	-23	18	30	32	33	*	*	*	*
OGCbuying.solutions ⁽⁷⁾⁽¹⁰⁾	—	0	0	0	1	#	#	#	#
Royal Mint ⁽⁵⁾⁽⁷⁾	6	4	6	4	4	*	*	*	*
Total Chancellor's Departments	-17	21	36	37	37	*	*	*	*
Accounting adjustments	-201	824	1,026	137	1,126	436	500	300	600
Total public corporations' capital expenditure	2,726	3,376	3,261	4,237	3,342	3,037	3,300	3,000	3,200

Data unavailable. Capital expenditure by public corporations in years where data are unavailable form part of the accounting adjustments.

(T) Denotes public corporation with trading fund status.

(S) Denotes self-financing public corporation (SFPC). The estimated outturn and plans for capital expenditure by SFPCs are not shown individually in this table but are represented by *. These figures are included in the overall total.

(1) From 1 April 2003, the Medicines and Healthcare products Regulatory Agency (MHRA) replaced the Medical Devices Agency (MDA) and the Medicines Control Agency (MCA).

(2) Remaining functions of the British Railways Board were transferred to the Strategic Rail Authority in December 2000.

(3) In July 2000 Transport for London (TfL) was established and all subordinate parts of London Regional Transport (LRT), except London Underground, where transferred to TfL. In July 2003 LRT was wound up and London Underground transferred to TfL.

(4) National Air Traffic Services was transferred to the private sector as a Public/Private Partnership in 2001.

(5) In national accounts Network Rail was classified as a public corporation in 2002–03. From April 2003 it is a private sector company. Number provided by ONS.

(6) English Partnerships (EP) was created in May 1999 with the merger of the Commission for the New Towns (CNT) and the Urban Regeneration Agency. In the presentation of PESA EP is treated as a central government body from April 2001.

(7) Housing Action Trusts are central government bodies in national accounts and treated as public corporations in PESA.

(8) From July 2001 certain activities of the Defence Evaluation and Research Agency (DERA) were transferred to the publicly owned company QinetiQ, with the remaining activities undertaken by the reduced trading fund which was renamed the Defence Science and Technology Laboratory.

(9) Lagaside was reclassified in April 2003 as a central government body for national accounts and is treated as a public corporation for PESA.

(10) Established as the Buying Agency in April 1991 and renamed to OGCbuying.solutions in April 2001.

