

Mains Estimates Memoranda 2021-22

The Statistics Board

1 Overview

1.1 Objectives

The Statistics Board is an independent government body that reports directly to the UK Parliament, the Scottish Parliament, the National Assembly for Wales and the Northern Ireland Assembly.

The Statistics and Registration Service Act 2007 established the Statistics Board (more commonly referenced the UK Statistics Authority (the Authority)) with the statutory objective of “promoting and safeguarding the production and publication of official statistics that serve the public good”. The public good includes:

- informing the public about social and economic matters;
- assisting in the development and evaluation of public policy; and
- regulating quality and publicly challenging the misuse of statistics.

The collective mission of the official statistics system is: High quality data and analysis to inform the UK, improve lives and build the future.

The Statistics Board’s remit covers the three principal elements of [the UK official statistics system](#) The Statistics Board’s remit covers the three principal elements of [the UK official statistics system](#):

- the [Government Statistical Service](#) (GSS), which is the cross-government community of all those involved in the production of [official statistics](#) in the UK
- the [Office for National Statistics](#) (ONS) which is the executive office of the UK Statistics Authority and the largest producer of official statistics in the UK
- the [Office for Statistics Regulation](#) (OSR) which is the regulatory arm of the UK Statistics Authority. It assesses official statistics for compliance with the [Code of Practice for Statistics](#), reports on system-wide issues and on how statistics are used, celebrating when the standards are upheld and challenging publicly when they are not.

Strategic Direction and Key Goals

Statistics Board/UK Statistics Authority (UKSA) Strategy

The ‘Better Statistics, Better Decisions’ Strategy came to an end in March 2019/20. Changes delivered by this Strategy provided the baseline capability that enabled those working in the statistical system to respond to the COVID-19 pandemic with commitment, imagination, flexibility and speed. During the pandemic, ONS as a part of the system has shown the vital importance of high quality, relevant statistics and the strength of our statistical system, its people, its institutions and its legislative framework.

2020/21 saw the launch of the new UKSA Strategy ‘[Statistics for the Public Good: Informing the UK. Improving Lives. Building the Future.](#)’. The new strategy sets out the direction and the core principles to underpin the work of the statistical system over the next five years.

- **Radical** in taking opportunities to innovate and collaborate, using data for the public good. This means seizing opportunities and being prepared to take action, where the risks of inaction are often greater
- **Ambitious** in setting out to answer the critical research questions the public needs answers to, and informing the decisions that citizens, businesses and civil society take. This means anticipating the data, insights and understanding the UK needs, being boldly innovative with our methods and sources, and responding rapidly and transparently to reach the widest audience that we can.
- **Inclusive** in our approach to workforce, talent management, and the design of data, statistics and analysis. This means ensuring our statistics and our workforce reflect the experiences of everyone in our society so that everyone counts, and is counted, and no one is forgotten.
- **Sustainable** in delivering a unique service in a way which delivers value for money through partnership and collaboration. This means supporting and stewarding the UK's statistical infrastructure and collaborating with the expertise of the UK's scientific community, academia, and the commercial sector, learning from each other.

To achieve this, analysts working in the system need to develop their role as communicators. Professional commentary and advice on contemporary issues is what the system is for. Statisticians and analysts should be confident in their ability to provide that impartial view of the world.

Our strategy is an ambitious call to action. It sets out our aims, priorities, mission and values to make the case for change. It is not a detailed blueprint for everything that needs to be done. The different parts of the statistical system will contribute to delivery of the objectives set out in the strategy, in different ways. They will develop their own business plans setting how their activities relate to this strategy for the statistical system overall. We will ensure that all those involved in official statistics understand how they contribute to the collective mission and objectives. We will provide quarterly reports on progress. We will formally set out progress in our Annual Report to the UK Parliament, the Scottish Parliament, the Welsh Parliament, and the Northern Ireland Assembly, but there will be many other opportunities to do that as the strategy progresses.

ONS Strategic Business Plan

The ONS strategic business plan sets out how it will lead the response to these challenges by increasing capacity, across the statistical and analytical community, to deliver analysis and share integrated data. This, combined with the value of the ONS's economic and social statistics – building on the 2021 Census – and a more inclusive approach and sustainable delivery model for the organisation will help to build the evidence the UK needs to address its major challenges.

The main highlights from the Strategic Business Plan include:

- July 2020 - Inclusion and Diversity Action Plan launched
- October 2020 - Experimental publication of GDP estimates using double deflation
- October 2020 - Scale up the COVID-19 Infection Survey to full capacity
- October 2020 - Trade improvements implemented in Blue Book and Pink Book
- January 2021 - Phase 2 Analytical Lighthouse projects launched
- February 2021 - Phase 1 completion of business prices annual chain linking
- March 2021 - Business case developed for future Enterprise Planning Resource solution
- March 2021 - Census 2021
- March 2021 - Deliver the Full Business Case for the Integrated Data Platform Programme
- April 2021 - Launch of expanded quarterly and annual Foreign Direct Investment surveys

- September 2021 - Changes to meet international legislative requirements for Gross National Income implemented
- October 2021 - GDP estimates using double deflation integrated in National Accounts
- March 2022 - Outputs of Census 2021 – first release of the high-level population estimates
- February 2023 - Alternative Data Sources used in the headline measure of CPI and CPIH
- December 2023 - Recommendation on the future of the Census

COVID-19 is likely to drive the government’s analytical and statistical work for a significant period of time and will require ongoing flexibility in approach. However, the UK also faces economic and social challenges outside of the pandemic, such as net-zero, levelling up economic chances across the country, social mobility, ageing population, future of work, healthy living, human capital and the UK’s place in a changing world, which remain as significant now as they were before the crisis.

1.2 Ambit

The Statistic’s Board Ambit is as follows:

Departmental Expenditure Limit:

Expenditure arising from:

The collection, preparation and dissemination of economic, social, labour market and other statistics; undertaking data science research, and assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; providing analysis of statistics to enhance understanding ¹; coordinating the design, collection, preparation, supply, quality management of the UK’s European statistics, provision of business support and IT services and associated non-cash items. Undertaking of various roles in an international context.

Income arising from:

Provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for Data Science and Economical Impact Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; the provision of business support services and through the sale of fixed assets.

Annually Managed Expenditure

Expenditure arising from:

Creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

¹ Reflects the change made to the ambit in the 2020-21 Supplementary Estimate Exercise

1.3 Spending controls

The Statistics Board’s net spending is broken down into several different spending totals, for which Parliament’s approval is sought.

The spending totals which Parliament votes are:

- Resource Departmental Expenditure Limit (“**Resource DEL**”): a net limit comprising day to day running costs, less income for statistical data research and property; and includes depreciation (ring fenced budget).
- Capital Departmental Expenditure Limit (“**Capital DEL**”): investment in capital equipment/projects.
- Annually Managed Expenditure (“**AME**”): Spending included in departmental budgets, but is difficult to predict, such as Legal or Early departure provisions.
- Net Cash Requirement (“**NCR**”): designed to cover the elements of the above budgets which require the Statistics Board to pay out cash in year.

1.4 Comparison of net spending totals sought

The table below shows how the net spending totals sought (movement) for the Statistics Board compared with the opening SR20 Settlement budget for this year:

Spending total Amounts sought this year 21/22 (Main Estimate 2021-22)		Compared to original budget this year. 21/22 (UKSA SR20 Settlement Letter)		Compared to final budget last year. 20/21 (Supplementary Estimate 2020-21))	
	£m	£m	%	£m	%
Resource DEL	£517.658*	503.990*	+2.7	£501.381*	+3.2
Capital DEL	£10.000	£10.000	-	£13.500	-25.9

* includes ringfenced depreciation

A breakdown of spending and income within the net total is shown in section 2.1.

1.5 Key drivers of spending changes since the original budget this year

The net Resource DEL has increased by £13.682m from the original 2021/22 budget set out in the SR20 Settlement letter. The main reasons for the increase are:

- Increase in-year funding (+£9.000m) for Census and Data Collection Transformation Programme (CDCTP). Programme flexibility needed due to the timing of Census Day 2021 (21st March 2021) and uncertainties caused by the pandemic. There is no change to the overall programme full lifecycle cost of £906m.
- Increase funding (+£4.000m) for Integrated Data Programme (IDP). This supports ONS’ ongoing contribution to the government’s National Data Strategy to unlock the power of data across government and the wider economy, while building trust in its use. A full business case was submitted to HMT in March 2021 however £4m cover is required to maintain IDP for April and May whilst the approval is sought after by HM Treasury.

- Increase funding (+£3.154m) for additional rent Costs following the intended transfer of Land and Buildings to GPA in 2021/22.
- Increase funding (+£1.300m) for Budget Cover Transfer with Department for International Trade for Trade Statistics work.
- Increase funding (+£0.242m) for Budget Cover Transfers with Cabinet Office for Audit of Analytical Capability and for DSA Funded roles.
- Decrease Depreciation Ringfence funding (-£4.000m) as roll over of funding from Supplementary Estimates 2020/21 whilst HM Treasury carry out an exercise to review depreciation budgets.

Further detail is provided in section 2.1

1.6 New policies and programmes; ambit changes

There are currently no new policies or programmes applicable to the Statistics Board.

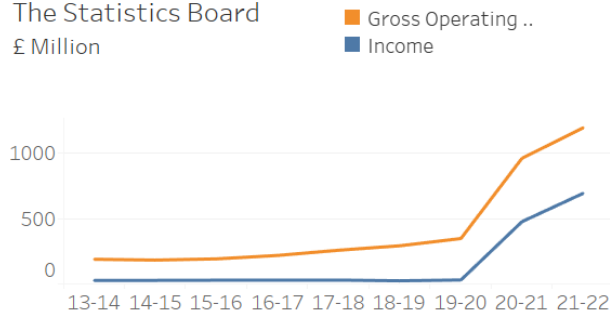
1.7 Spending and income trends

The charts below show the overall expenditure trends for the last nine years. The main driver for the steady increase in operating costs over the period is the delivery of the 2021 Census (Census Day was 21st March 2021). However, the large spike in expenditure and income in since 2020/21 also reflects the work the Authority is undertaking in response to the COVID-19 pandemic through the COVID-19 Infection Survey (CIS) and wider studies. During 2020/21 we designed, piloted and stabilised the ongoing delivery of CIS to provide ongoing surveillance on rates of COVID-19 infection in the community and defined settings such as schools as part of the wider studies. Approval has been sought to continue the Survey throughout 2021/22.

CDEL expenditure trends reflect the build of digital assets as part of Spending Review 2015 together with the gradual movement away from capital build to cloud based technologies since the end of 2018/19. The 2020/21 increase in capital spend reflects the increase in our research work classified as capital expenditure (under ESA10 protocols) and the acquisition of additional IT equipment to support workforce growth and wider working at home during the pandemic.

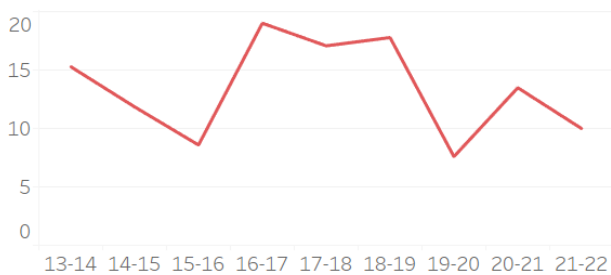
Gross Operating Costs and Income

The Statistics Board
£ Million



Capital DEL spend

The Statistics Board
£ Million



1.8 Administration costs and efficiency plans

The Statistics Board does not have Administration budget, all funding is classed as programme.

All efficiencies are included (net) within our control totals for the Spending Review. We will operate within all control totals across this period therefore achieving our financial targets

1.9 Funding: Spending Review and Budgets

In addition to the Funding allocated to the Statistics Board for 2021/22 through the 2020 Spending Round, the Authority received the following additional Resource DEL funding at the Mains Estimate 2021/22:

- **£9m** Reprofile of CDCTP funding; programme flexibility needed due to the timing of Census Day 2021 and uncertainties caused by the pandemic
- **£4m** IDP Cover (via a reserve claim) whilst the full business case is going through the approval process.
- **£3.15** GPA Rent Cost cover following transfer of Land and Buildings to GPA
- **£1.3m** BCT with DiT; Trade Statistics work
- **£0.142m** BCT with Cabinet Office for DSA funded roles within ONS
- **£0.100m** BCT with Cabinet Office for Audit of Analytical Capability
- **(£0.01m)** BCT with Cabinet Office for contribution to Civil Service Live

2 Spending and income detail

2.1 Explanations of changes in spending and income

The table below shows how spending plans compare with the opening budget for 2020/21 as agreed in the 2020/21 Main Estimate:

Subhead		<i>This year (2021-22 Mains Estimates budget sought)</i>		<i>Last year (2020-21 Mains Estimates budget approved)</i>		Movement	Is movement significant? see explanation, note number	
		£ million			%			
A	Resource DEL	517.6		466.5		+ 51.1	+ 10.9	1
B	Capital DEL	10.00		10.0		0	0	2
C	Resource AME	1.00		1.0		0	0	3

Note 1:

Resource DEL has increased by £51.1m; the main contributor to this increase is the funding for the 2021 Census which increases by £27.4m. This is made up of £18.4m ramp up in expenditure from 2020/21 to 2021/22 as detailed in the Census Data Collection Transformation Programme (CDCTP) Business Case Update (2020/21 CDCTP funding was then increased by £22.3m in the 20/21 Supplementary Estimate); and a reserve claim of £9m. Programme flexibility is needed due to the timing of Census Day 2021 (21st March 2021) and uncertainties caused by the pandemic. There is no change to the overall programme full lifecycle cost of CDCTP (£906m)

Additionally, as part of the SR20 settlement additional funding was received for Economic Statistics of £6.5m along with further increases to funding set out in section 1.9.

Note 2:

No change to Capital DEL

Note 3:

No change to AME

2.2 Ring fenced budgets

Within the totals, the following elements are ring fenced i.e. savings in these budgets may not be used to fund pressures on other budgets.

Resource DEL

Ring fenced budgets Amounts sought this year (Mains Estimate 2021/22)		Compared to final budget 20/21 (Supplementary Estimate 2020/21)		Compared to original 20/21 budget (Main Estimate 2020/21)	
		£ m	%	£m	%
Depreciation	16.3	16.3	0%	20.3	-20%
ODA	3.0	0.3	+1000%	0.3	+1000%
Economic Statistics COVID-19	4	0	n/a	0	n/a
CDCTP	282.4	277.3	+2%	255.0	+11%

2.3 Changes to Contingent Liabilities

The Statistics Board has not entered any new Contingent Liabilities. The Statistics Board will follow the Cabinet Office Procurement Policy Note in supporting suppliers affected by the Covid-19 restrictions and will apply a risk-based approach in making prepayments.

3 Priorities and performance

3.1 How spending relates to objectives

The Statistics Board does not have Administration budget, all expenditure is classified as programme.

Each of the subheads contribute to all corporate objectives, therefore a breakdown on expenditure against each objective has not been provided.

3.2 Measures of performance against each priority

The [ONS Strategic Business Plan](#) details the high-level objectives for the Statistics Board and its performance measures.

3.3 Major projects

On the 14th December 2018, a white paper, '[Help Shape Our Future](#)', was published which sets out the content and conduct of the Census 2021, including a target to make the centuries old Census a predominantly online survey for the first time in its history.

The Census is part of a larger transformation programme of the way the Office for National Statistics (ONS) collects, processes and shares its data. Investment in re-usable systems and processes will ensure the ONS delivers a legacy beyond just the Census.

Previous Censuses have been shown to deliver many times their cost in indirect benefits, with the return on investment shown to be at least £5 for every £1 spent. Information gathered during the Census will ensure vital public services can be targeted into communities and groups where they are needed, in 2021 and beyond.

Our Integrated Data Programme (IDP) was granted 'seed funding' of £5m in the Budget statement 2020 to develop a business case during 2020/21. IDP supports ONS' ongoing contribution to the government's National Data Strategy to unlock the power of data across government and the wider economy, while building trust in its use. The business case was developed, and approval given for a total of £20m to progress the programme during financial year 2020/21. The Full Business Case for the programme lifecycle to 2024/25 was submitted to HM Treasury for approval in March 2021. £4m of funding has been agreed to cover the programme costs in April and May 2021.

During the 2020/21, ONS designed, piloted and stabilised the ongoing delivery of the [COVID-19 Infection Survey \(CIS\)](#) to provide ongoing surveillance of rates of infection. CIS has been judged by the scientific community and wider stakeholders to be a success and provides robust estimates of COVID-19 prevalence in the community – with supporting analytical work in wider settings including schools and universities. Funding for CIS is provided by the Department for Health and Social Care (DHSC) as part of their overall Test and Trace Budget. 2021/22 funding has been confirmed with DHSC.

4. Other information

4.1 Additional specific information required by the select committee

Not applicable

5. Approval of Memorandum

This memorandum has been prepared with reference to revised guidance to produce Estimates Memoranda for Smaller departments provided by the House of Commons, [Scrutiny Unit](#).²

The information in this memorandum has been approved by the Accounting Officer of the Statistics Board, Sir Ian Diamond

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<https://www.parliament.uk/documents/commons/Scrutiny/Guidance%20Small%20Depts%20rev%202020.pdf>

The Statistics Board

Introduction

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board known as the UK Statistics Authority.
2. The Authority's objective is to promote and safeguard the production and publication of official statistics that serve the public good.
3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS).
4. The main responsibilities of ONS, the Executive Office of the Authority include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; undertaking data science research and developing measures of national wellbeing.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	517,685,000	-	517,685,000
Capital	10,000,000	-	10,000,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	518,685,000	-	518,685,000
Capital	10,000,000	-	10,000,000
Non-Budget Expenditure	-		
Net cash requirement	511,386,000		

Amounts required in the year ending 31 March 2022 for expenditure by The Statistics Board on:

Departmental Expenditure Limit:

Expenditure arising from:

The collection, preparation and dissemination of economic, social, labour market and other statistics; undertaking data science research, and assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; providing analysis of statistics to enhance understanding; undertaking of various roles in an international context including coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support and IT services and associated non-cash items.

Income arising from:

Provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for Data Science and Economical Impact Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; and the provision of business support services and through the sale of fixed assets.

Annually Managed Expenditure:

Expenditure arising from:

Creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

The Statistics Board will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	517,685,000	370,912,000	146,773,000
Capital	10,000,000	4,500,000	5,500,000
Annually Managed Expenditure			
Resource	1,000,000	450,000	550,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	511,386,000	366,277,000	145,109,000

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	518,685	523,681	306,955
Net Capital Requirement	10,000	13,500	6,836
Accruals to cash adjustments	-17,299	-38,599	-11,984
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-16,299	-16,299	-13,848
New provisions and adjustments to previous provisions	-1,000	-23,300	786
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	1,000	1,078
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	511,386	498,582	301,807

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	1,211,785	1,000,281	337,267
<i>Less:</i>			
Programme DEL Income	-693,300	-476,600	-30,312
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	518,485	523,681	306,955
Total Net Operating Costs	518,485	523,681	306,955
<i>Of which:</i>			
Resource DEL	517,685	500,381	307,741
Capital DEL	-200	-	-
Resource AME	1,000	23,300	-786
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	200	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	518,685	523,681	306,955
<i>Of which:</i>			
Resource DEL	517,685	501,381	308,819
Resource AME	1,000	22,300	-1,864
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	518,685	523,681	306,955

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-693,100	-476,600	-30,312
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-693,100	-476,600	-30,312
<i>Of which:</i>			
A: Programme Expenditure	-693,100	-476,600	-30,312
Total Programme	-693,100	-476,600	-30,312
Total Voted Resource Income	-693,100	-476,600	-30,312
Voted Capital DEL	-200	-	-
<i>Of which:</i>			
Programme			
Other Grants	-200	-	-
<i>Of which:</i>			
A: Programme Expenditure	-200	-	-
Total Programme	-200	-	-
Total Voted Capital Income	-200	-	-

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

Accounting Officer: Sir Ian Diamond

Sir Ian Diamond has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.