

# Glossary of Terms and Abbreviations

**1SL** see First Sea Lord.

**2SL/CNH** Second Sea Lord. and Commander-in-Chief Naval Home Command. See **Chief of Naval Personnel/ Commander-in-Chief Naval Home Command**.

**ABI** see **Annual Business Inquiry**.

**ABRO** see **Army Base Repair Organisation**.

**Adjutant General** AG is responsible for providing the 'raw material' of trained officers and soldiers to Land, to allow him to meet his commitment to CJO, and to other TLBs. Adjutant General deals with recruitment into the Army and individual training. The AG also provides education services to children of all members of the Services on long-term foreign postings.

**AFPAA** see **Armed Forces Personnel Administration Agency**.

**AG** see **Adjutant General**.

**AINC** see **Army Incident Notification Cell**.

**Air Command** On 1 April 2007, Air Command was formed when RAF's Personnel and Training Command and Strike Command were merged to create a single Command, with a single fully integrated Headquarters, which would better equip the RAF to provide a coherent and coordinated single Air focus to the other Services, MOD Head Office, the Permanent Joint Headquarters and the rest of MOD.

**AME** see **Departmental Annually Managed Expenditure**.

**AMP** Air Member for Personnel. In full, Air Officer Commanding-in-Chief RAF Personnel and Training Command. See **Royal Air Force Personnel and Training Command**.

**Annual Business Inquiry** The ABI is a business survey which gathers data from businesses to produce estimates of employee jobs by industry and geography. It also offers a breakdown of businesses by type.

**APC** see **Army Personnel Centre**.

**Apprentices** Apprentices are entrants from civil life to the other ranks of the Armed Forces who undertake training in particular skilled trades.

**Appropriation Accounts** Appropriation accounts report the expenditure outturn on a cash basis for the previous financial year for each vote. Under resource accounting, from 2000-01 they were replaced by **Resource Accounts Codes**.

**Appropriations-in-aid** Appropriations-in-aid are receipts used to offset expenditure. They generally arise from the provision of repayment services, the sale of surplus goods or of equipment purchased on behalf of the Defence Sales Organisation.

**Armed Forces Personnel Administration Agency** AFPAA provided pay and personnel administration services for the Armed Forces, including service pensions. War Pensions paid to widows and other dependants were handled by the Veterans Agency (formerly the War Pensions Agency). AFPAA was merged with the Veterans Agency on 1 April 2007 to form the Service Personnel and Veterans Agency.

**Arms Length Bodies** from 2011/12 included within the Departmental Grouping are the RAF Museum, the National Army Museum, the National Museum of the Royal Navy, the Royal Hospital Chelsea, the War Graves Commission, the Army Benevolent Fund, and the Council of Reserve Forces and Cadets Associations.

**Army Base Repair Organisation** As of 1 April 2008, ABRO and DARA have merged to form the **Defence Support Group**.

**Army Incident Notification Cell** Army system for reporting and collating health and safety incidents.

**Army Personnel Centre** The APC is the administrative centre for Army personnel records, formed December 1996, formally ceased to be a Defence Agency as at 1 April 2004.

**Army Reserve** See **Regular Reserves**.

**Army Training and Recruitment Agency** ATRA is responsible for each stage of an officer cadet or recruit's progress from the recruiting office, through a Recruit Selection Centre, into recruit training, through specialist courses before they are finally posted to their regiment in the Field Army. The ATRA's mission is to deliver trained and motivated individuals to meet the operational requirements of the Army and defence. ATRA's agency status was removed on 1 April 2006.

**Assets** Assets can be financial or non-financial. Financial assets include monetary gold, bank deposits, IMF Special Drawing Rights. Loans granted bonds, shares, accounts receivable, and the value of the government's stake in public corporations. Nonfinancial assets consist of fixed capital (such as buildings and vehicles); stock, land and valuables.

**ATRA** see **Army Training and Recruitment Agency**.

**AUC** Assets Under Construction.

**AWE** see **Atomic Weapons Establishment**.

**Balance Sheet** The balance sheet is a financial statement showing the assets, liabilities, and net worth of a business on a specified date.

**Battalion** see **Regiment**.

**BERR** The Department for Business, Enterprise and Regulatory Reform.

**BFPO** see **British Forces Post Office**.

**BIS** The Department for Business, Innovation and Skills.

**Black and Minority Ethnic** In 2010 the term "Black and Minority Ethnic" was introduced by the Cabinet Office, replacing "Ethnic Minority" as the term referring to those who self-identify their ethnicity as being other than white, including those of mixed ethnicity (inclusive of partially white ethnicity).

**BMATT** see **British Military Advisory Training Team**.

**BME** see **Black and Minority Ethnic**.

**Brigade** An Army Brigade is a collection of different Regiments and supporting units that have been grouped together for a specific purpose. A fighting Brigade will traditionally contain Infantry, Armoured Corps, and Artillery Regiments together with many supporting cap badges. The composition of each Brigade will differ depending on its responsibility but could often contain 5,000 soldiers.

**British Forces Post Office** British Forces Post Office formally ceased to be a Defence Agency as at 1 April 2007 and now reports to DE&S. The BFPO provides mail and Post Office counter services to Forces personnel, their dependants, and authorised civilians, whilst serving outside Great Britain, and a secure service for protectively marked material for the MOD, other Government departments and Defence related Organisations in the United Kingdom (UK).

**British Military Advisory Training Team** BMATT provides military training courses and assistance, and advises partner nations across the region, to further develop professional and efficient military forces under democratic civil control. It also develops interoperability and a regional capacity for multinational Peace Support Operations.

**Broader Banded grade** DASA report personnel against their equivalence within the broader banded structure; SCS to E2 for non-industrials and Skill Zones 1 to 4, Industrial Firemen and Apprentices for industrial personnel. Broader banded grading applies equivalence for all non-harmonised grade codes. This includes staff in retained grade structures, (such as teachers) and personnel employed in analogue grade bands (such as civilian nurses employed against NHS grade codes), who have their own delegated pay schemes outside of the MOD National and London pay scales.

**Capital consumption** Capital consumption is also called depreciation and represents the amount of fixed capital used up each year.

**Central Health and Safety Project** the MOD system to record and analyse health and safety accident/illness at work trends throughout the department and monitor compliance with health and safety legislation.

**Central TLB** Central TLB was disestablished at 1 April 2012. Head Office & Corporate Services (HO&CS) was established at 1 April 2012 and whilst incorporating many of the functions and personnel of Central TLB did not form a direct replacement. Some functions and associated personnel were transferred from Central TLB to various other TLBs.

TLB has responsibility for the MOD Head Office, covering Defence policy as well as Departmental policy on the equipment programme, resources, finance, personnel and security. However, a significant proportion of Central TLB involves non- Head Office functions. Central TLB provides a diverse range of corporate services for the MOD as a whole. These include consultancy services, accountancy, some training, statistical analysis, central IT systems, public relations, defence exports and policing. Central TLB's remit also encompasses the provision of medical services, and our Special Forces.

**Chain-linked index** an index which relates the value of the current period to a previous period, not a fixed base period. chain-linking indices allows the basket of goods to be regularly updated without introducing a break in the series.

**CHASP** see Central Health and Safety Project.

**Chief of Joint Operations (CJO)** CJO TLB was disestablished at 1 April 2012. Joint Forces Command was established at 1 April 2012 and whilst incorporating many of the functions and personnel of CJO did not form a direct replacement. Some functions and associated personnel were transferred to various other TLBs

**Chief of Naval Personnel/ Commander-in-Chief Naval Home Command** The CNH is responsible for providing the 'raw material' of trained naval officers, sailors and Royal Marines to CINCFLEET, to allow him to meet his commitment to CJO, and to other TLBs. Chief of Naval Personnel deals with recruitment into the Navy and individual training. Bringing individuals together into coherent ships' crews remains the responsibility of CINCFLEET. This TLB merged with CINCFLEET's TLB to form the Fleet Joint TLB on 1 April 2006.

**Chief of the Air Staff** Chief of the Air Staff is the professional head of the Royal Air Force. The position is currently held by an officer of the rank of Air Chief Marshal.

**Chief of the Defence Staff** Chief of the Defence Staff is the professional head of the UK Armed Forces and the principal military adviser to the Secretary of State for Defence and the Government. The position is currently held by an officer of the rank of Air Chief Marshal.

**Chief of the General Staff** Chief of the General Staff is the professional head of the Army. The position is currently held by an officer of the rank of General.

**CI** see **Confidence Interval**.

**CINCFLEET** see **Commander-in-Chief Fleet**.

**CINCLAND** see **Land Command**.

**Civilian Level 1** Permanent and casual civilian personnel and Royal Fleet Auxiliaries, but excludes Trading Funds and Locally Engaged Civilians. This will generally be used for MOD internal reporting and planning.

**Civilian Level 0** This contains all those at Level 1 plus Trading Funds and Locally Engaged Civilians. This will be used for external reporting, including the Quarterly Civilian Personnel Report, UKDS, and Parliamentary Business.

**CJO** see **Chief of Joint Operations**.

**CLoS** see **Clear Line of Sight**.

**Clear Line of Sight** The method for reporting and controlling defence spending changed in 2010/11 (for Budgets) and will change in 2011/12 (for Estimates & Accounts (Outturns)) following Treasury plans to simplify the control framework. The Clear Line of Sight (CLoS) Alignment project aims to ensure consistency in presentation as well as promoting better value for money. ). See Resource Accounting and Budgeting Section in Chapter 1 for further information.

**CNH** see **Chief of Naval Personnel/ Commander-in-Chief Naval Home Command**.

**Commander-in-Chief Fleet** The CINCFLEET is responsible for delivery of warships and trained crews to CJO at agreed readiness states. The CINCFLEET maintains an operational command and control capability, in particular for the nuclear deterrent force. The CINCFLEET TLB merged with Chief of Naval Personnel/Commander-in-Chief Naval Home Command TLB to form the Fleet Joint TLB on 1 April 2006.

**Commission** Commission is the terms under which an Officer is recruited to the Armed Forces. The exact terms vary according to Service and specialisation within each Service.

**Commodity Blocks** under Clear Line of Sight the main MOD expenditure categories are now presented in Commodity Blocks. They provide a more meaningful description of the Departments planned and actual spend and include categories such as Personnel Costs, Equipment Support Costs and Infrastructure Costs.

**Company** A company is a sub-unit of some Regiments, usually Infantry Regiments, and usually commanded by a Major.

**Confidence Interval** An upper and lower limit, within which there is a stated level of confidence (e.g. 95%) that the true mean lies.

**Conflict Prevention** consists of early warning, crisis management, conflict resolution, peacemaking, peacekeeping, and peacebuilding activity and associated strengthening of international and regional systems and capacity. It includes expenditure in both programme and operational expenditure.

**Constant prices** “at constant prices” indicates a quantity from which the effects of inflation have been removed. The constant prices will refer to a year as the basis for the calculation, e.g. “constant 2001/02 prices”.

**Corporate Science Innovation and Technology** formerly **Corporate Science & Technology** CSIT, headed by the Chief Scientific Adviser, was formed on 1 April 2004 from a merger of two existing budgetary areas. The prime output of this TLB is the delivery of expert advice and the development of scientific and technological solutions to satisfy the MOD’s needs and problems.

**Corps** A Corps is a term used to describe a collection of Regiments or small groupings of soldiers that share a common area of specialist expertise. It is an organisation that has been developed to ensure that common practice is generated across all members of the groupings and to ensure that common interests can be catered for efficiently.

**Cost of Capital Charge** Cost of Capital Charge is an annual non-cash charge applied to each department’s budget. It is currently 3.5% of the net assets of the department and is used to make departments aware of the full cost of holding assets. From 2010/11, following a change in accounting policy by HM Treasury, the notional Cost of Capital Charge is no longer included in departmental accounts.

**CSA** see **Communications Service Agency**.

**CSIT** see **Corporate Science Innovation and Technology**.

**Current expenditure** Current expenditure on goods and services is the sum of expenditure on pay, and related staff costs, plus spending on goods and services. It is net of receipts from sales. It excludes capital expenditure, but includes expenditure on equipment that can only be used for military purposes since that is counted as current expenditure. It differs from final consumption in that capital consumption is not included.

**Current prices** See **Outturn prices**.

**DARA** see **Defence Aviation Repair Agency**.

**DASA** see **Defence Analytical Services and Advice**.

**DBA** see **Defence Bills Agency**.

**DBS** see **Defence Business Services**.

**DBS Finance** provides expert information, advice and services to and on behalf of MOD business areas. They are responsible for payments to MOD suppliers totalling more than £27 billion a year, and for recovering £2 billion of receipts in respect of MOD invoices. See also DBS and FMSSC.

**DCSA** see **Defence Communications Service Agency**.

**DDA** see **Defence Dental Agency**.

**DE** see **Defence Estates**.

**DE&S** see **Defence Equipment & Support**.

**Defence Analytical Services and Advice** DASA was created in July 1992 and provides National Statistics on Defence and other corporate information, forecasting and planning and consultancy, advice and research services to the MOD. It ceased to be an Agency on 1 April 2008 and was renamed Defence Analytical Service and Advice.

**Defence Aviation Repair Agency** As of 1 April 2008, ABRO and DARA have merged to form the **Defence Support Group**.

**Defence Bills Agency** The DBA is primarily responsible for paying bills submitted to the Ministry of Defence by defence contractors. The DBA formally ceased to be a Defence Agency as at 1 April 2007 and forms part of the **Financial Management Shared Service Centre**.

**Defence budget** Under Cash Accounting, the amount of money planned to be spent during a financial year is the defence budget. Under RAB, the sum of resources planned to be consumed during a financial year is the defence budget. This *excludes* the additional expenditure on current operations that are funded from year to year by HM Treasury. See **Resource budgeting**.

**Defence Business Services** Defence Business Services was established on 4 July 2011 to transform the delivery of corporate services to the Department. The services delivered initially include: Civilian HR, Finance, Information Systems and some information services. Also see FMSSC and DBS Finance.

**Defence Communications Service Agency** Defence Communications Service Agency formally ceased to be a Defence Agency as at 1 April 2007 and was incorporated into **Information Systems and Services**.

**Defence Dental Agency** Military personnel and their families overseas receive dental care from the Defence Dental Agency, formed February 1996, formally ceased to be a Defence Agency as at 1 April 2005.

**Defence Equipment & Support** At 1 April 2007, Defence Logistics Organisation and Defence Procurement Agency merged to form Defence Equipment & Support. DE&S equips and supports the UK's armed forces for current and future operations. It acquires and supports through-life, including disposal, equipment and services ranging from ships, aircraft, vehicles and weapons, to electronic systems and information services. DE&S satisfies ongoing requirements including food, clothing, medical supplies, maintenance and temporary accommodation, as well as operating HM Naval Bases and the joint supply chain for land, sea and air.

**Defence Equipment and Support Incident Notification Cell** Defence Equipment and Support system for reporting and collating health and safety incidents.

**Defence Estates (DE)** became a TLB on 1 April 2005 with the merger of Defence Estates with the Defence Housing Executive. DE is responsible for managing the defence estate and ensuring that it is managed and developed in a sustainable manner, in line with acknowledged best practice and Government policy. Defence Estates ceased to be a TLB and became part of DIO on 1 April 2011.

**Defence Evaluation and Research Agency (DERA).** DERA was an agency which provided scientific research and evaluation services to MOD. DERA was split into two in July 2001. Part of DERA remained in MOD as DSTL with the remainder being externalised as QinetiQ (a private company in which MOD is a shareholder). See **DSTL** and **QinetiQ**.

**Defence Geographic Imagery Intelligence Agency** Formed April 2000 and included JARIC and Mil Survey, formally ceased to be a Defence Agency as at 1 April 2005.

**Defence inflation** Defence inflation is the average rate of increase in pay and prices of all goods and services making up the Defence budget after allowing for changes in quality and quantity.

**Defence Infrastructure Organisation.** DIO was formed on 1 April 2011, when the former Defence Estates organisation was brought together with other infrastructure functions in the MOD to form a single organisation. DIO manage the military estate, including accommodation for Service personnel and their families, on behalf of the MOD.

**Defence Intelligence And Security Centre** Formed October 1996, formally ceased to be a Defence Agency as at 1 April 05.

**DIO see Defence Infrastructure Organisation.**

**Defence Logistics Organisation** At 1 April 2007, Defence Logistics Organisation and Defence Procurement Agency merged to form **Defence Equipment & Support**.

**Defence Medical Services** DMS comprises the Defence Medical Services Department, and the three single Service medical directorates.

**Defence Medical Education and Training Agency** The DMETA was created on 1 April 2003 from the former Defence Medical Training Organisation and the training elements of the Defence Secondary Care Agency. It was owned by the Defence Medical Services Department. From 1 April 2008 it ceased to be an Agency, and is now incorporated within **Joint Medical Command**.

**Defence Mission** The defence mission are the objectives of the Ministry of Defence, which are to provide the capabilities needed: to ensure the security and defence of the United Kingdom and Overseas Territories, including against terrorism; to support

the Government's foreign policy objectives particularly in promoting international peace and security.

**Defence Procurement Agency** At 1 April 2007, Defence Procurement Agency ceased to be an Agency, and merged with **Defence Logistics Organisation** to form **Defence Equipment & Support**.

**Defence Science and Technology Laboratory** The DSTL is a Trading Fund of the MOD created in July 2001. It supplies impartial scientific and technical research and advice to the MOD and other government departments.

**Defence Secondary Care Agency** The DSCA provided hospital and other secondary medical care for members of the Armed Forces. On 1 April 2003, its education functions were transferred to DMETA and its remaining functions to Defence Medical Services. Not to be confused with the DCSA.

**Defence Storage and Distribution Agency** The DSDA provides the Armed Forces with storage and distribution services, formed April 1999, and formally ceased to be a Defence Agency as at 1 April 2010.

**Defence Supply Chain Operations and Movements** DSCOM was launched on the 1st October 2005 to combine the enhanced functions of the original organisation with those of the DLO Operations Centre (DLOC). It provides Defence and other authorised users with agreed transport and movements services world-wide in peace, crisis and war in order to support current and future military capability.

**Defence Support Group** as of 1 April 2008, ABRO and DARA merged to form the Defence Support Group. DSG is a Trading Fund established to support the Armed Forces and deliver wider defence objectives in support of the key Defence Industrial Strategy requirements. DSG's key aim is to provide expert in-house maintenance, repair, overhaul and upgrade services for the through life support of the air, land and maritime systems of the UK Armed Forces. It provides engineering support and fleet management services for land based equipment used by the MOD, ranging from radios to main battle tanks. It covers the whole of the UK from a number of strategically located sites and use large numbers of mobile support teams to cover customers in the UK and worldwide.

**Defence Transport and Movements Agency** Defence Transport and Movements Agency formally ceased to be a Defence Agency as at 1 April 2007. It is now incorporated within Defence Supply Chain Operations and Movements (DSCOM).

**Defence Vetting Agency** The DVA is responsible for carrying out, and maintaining, national security checks on military and civilian staff employed by the MOD, private sector personnel employed on defence related work, and staff in a number of other government departments.

**DEL** see **Departmental Expenditure Limit**.

**Departmental Annually Managed Expenditure** Departmental Annually Managed Expenditure is spending that is outside the **DEL**, but included in departmental budgets. This includes the provision for Armed Forces Pensions and non-cash items such as depreciation, cost of capital charges, and provision. Non-cash items were not subject to the same controls and are included in AME, but from 2003/04 they were included as part of the DEL.

**Departmental Expenditure Limit** The DEL is a firm plan for three years for a specific part of a department's expenditure. In general the DEL will cover all running costs and all programme expenditure except, in certain cases, spending is included in departmental AME because it cannot be reasonably be subject to close control over a three year period. DELs are divided into current resource and capital budgets.

**Departmental Grouping** from 2011/12 the MOD accounting boundary now includes not just the Core Department but now includes the Department's Arms Length Bodies. **See Arms Length Bodies**

**Departmental Resource Accounts** The Department is required to prepare resource accounts for each financial year detailing the resources acquired, held, or disposed of during the year, and the way it has used them during the year.

**Depreciation** Depreciation is also termed capital consumption. TME includes public sector expenditure gross of the depreciation of capital assets used to produce non-market services. Public sector net investment deducts an aggregate charge for all depreciation (market and non-market) from gross capital spending.

**DGII** Defence Geographical and Imagery Intelligence.

**DINC** see **Defence Equipment and Support Incident Notification Cell**.

**DIFD** Department for International Development.

**Direct Entry (DE) Officers** DE Officers are army officers (previously called Mainstream officers) who either come direct from civilian life or from the ranks of the Army, commissioned on completion of the 11 month Royal Military Academy Sandhurst (RMAS) Commissioning Course. They will normally be under the age of 29 on entry to RMAS.

**DISC** Defence Intelligence and Security Centre. Dissolved as an Agency on 1 April 2005.

**Disposal Services Authority** The DSA supports and advises on the disposal phase of the through life management of equipment within the Department. The DSA formally ceased to be a Defence Agency as at 1 April 2007 and now reports to DE&S.

**Division** An Army Division would traditionally be made up of 3 or 4 Brigades depending on the specific role it is to undertake and is configured in a similar fashion to a Brigade but on a larger scale. 1 (UK) Division and 3 (UK) Division are fighting

Divisions whereas 2, 4 and 5 Division provide administrative support of specific geographical areas.

**DLO** see **Defence Logistics Organisation.**

**DMETA** see **Joint Medical Command.**

**DMS** see **Defence Medical Services.**

**DMSD** see **Defence Medical Services Department.**

**DMTO** see **Joint Medical Command.**

**Donated Asset** the notional cost of a donated asset is now treated as income and not a credit to the reserves. This better reflects the receipt of an asset that is essentially free to the Department.

**DPA** see **Defence Procurement Agency.**

**DRAc** see **Departmental Resource Accounts.**

**DSA** see **Disposal Services Authority.**

**DSCA** see **Defence Secondary Care Agency.**

**DSDA** see **Defence Storage and Distribution Agency.**

**DSG** see **Defence Support Group.**

**DSTL** see **Defence Science and Technology Laboratory.**

**DTMA** see **Defence Transport and Movements Agency.**

**DVA** see **Defence Vetting Agency.**

**Enabling Contract.** A contract which once initially set up can be used to procure goods and services where requirements arise on a regular basis, combining the benefits of reduced process costs and enhanced buying power resulting from a consolidation of requirements.

**Estimated prices** The prices used in the Estimates presented to Parliament. They are forecasts of the prices expected to pertain when the expenditure occurs.

**Ethnic Minority** Before new classifications were introduced in the 2001 Census of Population, "Ethnic Minority" was defined as anyone who had classified themselves in any category other than "White". It is known that some in the "Other" category had white skin colour but used the category to indicate that they were non-English. One reason that the nationality classification was introduced was so that national as well as ethnic origin or affiliation could be reflected.

**Ethnic origin** Ethnic origin is the ethnic grouping to which a person has indicated that they belong. The classifications used were revised for the 2001 Census of Population when a classification of nationality was also collected, and again for the 2011 Census, when classifications were expanded further.

**Existing use basis** An opinion of the best price at which the sale of an interest in property would have been completed unconditionally for cash consideration on the date of valuation.

**FAF** see **Forward Available Fleet**.

**FCO** Foreign & Commonwealth Office.

**Financial Management Shared Service Centre** The FMSSC was established in April 2007, bringing together several existing MoD back-office finance processes including the former Defence Bills Agency (DBA). Based at sites in Liverpool and Bath, the FMSSC is customer focused and has responsibility for overseeing end-to-end accounting processes. It is also the MOD's primary bill paying authority. Its mission is to deliver high quality financial management services to support the Department's decision making, internal and statutory reporting activities. FMSSC was incorporated into DBS in July 2011.

**First Sea Lord** The 1SL is the professional head of the Naval Service. The position is currently held by an officer of the rank of Admiral. Also known as Chief of the Naval Staff.

**Fleet Joint TLB** The Fleet Joint TLB is the TLB for the Naval Service. It was formed on 1 April 2006 by the merger of the Commander-in-Chief Fleet and the Chief of Naval Personnel/ Commander-in-Chief Naval Home Command.

**Flight** A flight is a group of aircraft normally commanded by a Lieutenant Commander (Royal Navy), a Major (Royal Marines or Army) or a Squadron Leader (Royal Air Force).

**FMSSC** see **Financial Management Shared Service Centre**.

**Forward Available Fleet** is defined as the number of aircraft required to undertake the mandated task; including aircrew and ground crew training, 'in-work' rectification and operational / tactical trials. Also known as Forward Fleet.

**Frascati Manual** The Frascati Manual is an internationally recognised methodology for collecting and using R&D statistics. It includes definitions of basic concepts, guidelines for collecting data and the classifications to be used in compiling statistics, which in turn allow for international comparisons to be made. See also SSAP 13.

**FTE** see **Full-time equivalent**.

**FTRS** see **Full-Time Reserve Service**.

**Full-Time Equivalent FTE** is a measure of the size of the workforce that takes account of the fact that some people work part-time. Prior to 1 April 1995 part-time employees were assumed to work 50 per cent of normal hours, but since then actual hours worked has been used in DASA's statistics. The average hours worked by part-timers is about 60 per cent of full-time hours. See also **Headcount**.

**Full-Time Reserve Service** Those on FTRS fill Service posts on a full-time basis while being a member of one of the reserve services, either as an ex-regular or as a volunteer. In the case of the Army and the Naval Service, these will be posts that would ordinarily have been filled by regular service personnel, in the case of the RAF, FTRS personnel also fill posts designated solely for them.

**GCHQ** see **Government Communications Headquarters**.

**GDP** see **Gross Domestic Product**.

**GDP Deflator** see **Gross Domestic Product Deflator**.

**General Officer Commanding Northern Ireland** GOC NI was responsible for military aid to the civil power and counter terrorist operations in Northern Ireland. Although it was a joint-Service TLB, GOC NI was mainly staffed by the Army which provides the bulk of the Service personnel committed to Northern Ireland. At 1 April 2007, GOC Northern Ireland ceased to be a TLB and all staff transferred into Land Command.

**GNP** see **Gross National Product**.

**GOC NI** see **General Officer Commanding Northern Ireland**.

**Government Communications Headquarters** an intelligence and security organisation reporting to the Foreign Secretary, which works closely with the UK's other intelligence agencies (commonly known as MI5 and MI6). GCHQ's primary customers are the Ministry of Defence, the Foreign and Commonwealth Office and law enforcement authorities, but it also serves a wide range of other Government Departments.

**GROS** General Register Office for Scotland.

**Gross Domestic Product** GDP (at market prices) is the value of goods and services produced within a country's borders in a year. Economic data are often quoted as a percentage of GDP to give an indication of trends through time and to make international comparisons easier.

**Gross Domestic Product Deflator** is an implicit price deflator for the Gross Domestic Product and is derived by dividing the estimate of GDP at current prices by the estimate of GDP at constant prices. The GDP Deflator can be viewed, and is commonly used, as a measure of inflation in the economy for the country to which it refers.

**Gross National Product** GNP is the total value of goods and services produced in a year by a country's nationals including profits from capital held abroad.

**Gurkhas** Gurkhas are recruited and employed in the British and Indian Armies under the terms of the 1947 Tri-Partite Agreement (TPA) on a broadly comparable basis. This agreement protects the Gurkhas' status as Nepalese subjects throughout their service. They remain Nepalese citizens but in all other respects are full members of HM Forces. All Gurkhas are discharged in Nepal.

**Headcount** The headcount is a measure of the size of the workforce that counts all people equally regardless of their hours of work. See also **Full-Time Equivalent**.

**Head Office & Corporate Services (HO&CS)** was established as at 1 April 2012. Lead areas of activity include Senior Finance Office (SFO) responsibility for ensuring that decisions are taken with due regard to affordability and value for money, acting as Head of Establishment for London HO Buildings and associated support requirements, Production of the Department's Resource Accounts and Governance support for MOD Trading Funds.

**Holding Company** Refers to companies which are full or part owners of other companies (subsidiaries and joint ventures).

**HLB** Higher Level Budget.

**HQ** Headquarters.

**Hydrographic Office** see **UK Hydrographic Office**.

**ICD-10** International Statistical Classification of Diseases and Health-related Problems, 10th revision. ICD is a coding system for diseases and signs, symptoms, abnormal findings, complaints, social circumstances and external causes of injury or diseases, as classified by the World Health Organisation.

**IFRS** see International Financial Reporting Standard

**IHLB** Intermediate Higher Level Budget.

**IMPACT** Information management system for the Provision of Accident Costs and Trends.

**Industrial Staff** Industrial staff (also known as skill zone staff) are civilian personnel employed primarily in a trade, craft or other manual labour occupation. This covers a wide range of work such as industrial technicians, air freight handlers, storekeepers, vergers and drivers.

**Information Systems and Services** ISS is a 2\* Cluster within Defence Equipment and Support (DE&S), reporting through Chief of Material (Air). ISS is responsible for the delivery and support of information systems and services to operations and to all parts of the UK defence community, including other areas of government.

**Intake** The intake are those entering the Armed Forces or Civilian workforce. This includes new recruits, re-entrants and transfers from other Forces. If taken over a sufficiently long time, intake figures may include the same individuals more than once, if they were re-entrants.

**Intangible Assets** Most if not all of MOD's intangible assets are development costs. Under Statement of Standard Accounting Practice 13 (SSAP 13), pure research costs, and applied research costs which are not immediately linkable to a product cannot be put in the Balance Sheet as assets. Only development costs which lead to the introduction into service of new products or systems can be put on the Balance Sheet. SSAP 13 defines "development" as "use of scientific or technical knowledge in order to produce new or substantially improved materials, devices, products or services, to install new processes or systems prior to the commencement of commercial production or commercial applications, or to improving substantially those already produced or installed."

**International Financial Reporting Standard** International Financial Reporting Standards are principles-based Standards, Interpretations and the Framework adopted by the International Accounting Standards Board (IASB). See Resource Accounting and Budgeting Section in Chapter 1 for further information.

**JCCC** see **Joint Casualty and Compassionate Cell**.

**Joint Casualty and Compassionate Cell** provides a joint casualty and compassionate casualty reporting centre for all the Armed Forces.

**Joint Forces Command** was established at 1 April 2012 to ensure that a range of military support functions covering medical services, training and education, intelligence and cyber are organised in an efficient and effective manner to support success on operations, supporting investment in joint capabilities, strengthening the links between operational theatres and top level decision making.

**Joint Medical Command** JMC was established from 1 April 2008. The Defence Medical Education and Training Agency (DMETA) ceased to be an executive agency of the MOD and The Joint Medical Command (JMC) was established.

**Joint Personnel Administration** JPA is the system used by the armed forces to deal with matters of pay, leave and other personal administrative tasks. JPA was Implemented on 20 March 2006, replacing a number of single-service IT systems.

**JPA** see **Joint Personnel Administration**.

**Land Command** Commander-in-Chief Land Command. Land Command is responsible for delivery of trained Army personnel and their equipment to CJO at agreed readiness states.

**Laspeyres price Index** is a measure of the change in the price of a basket of goods. The quantity of the items within the basket of goods are fixed to allow a measure of

pure price change. Prices are aggregated in a Laspeyeres index by using weights from the base period and prices in the base year are normalised to equal 100.

**LEC** Locally engaged civilian, see **Locally Entered/Engaged Personnel**.

**LEP** see **Locally Entered/Engaged Personnel**.

**Locally Entered/Engaged Personnel** A civilian employee recruited overseas exclusively for employment in support of the UK Armed Forces deployed in a particular overseas theatre (or in support of the Sovereign Base Areas Administration in Cyprus) and on terms and conditions of service applicable only to that overseas theatre or Administration, including the dependents of UK military personnel or UK-based civilian staff employed in that overseas theatre (who are sometimes separately identified as UK Dependents). LECs are not civil servants.

**LTA** Land Transport Accident.

**Location** Location statistics may be compiled based on stationed location or deployed location. Stationed location is where an individual is permanently based. Deployed location is where an individual is physically located at a particular point in time and is typically used for short tours of duty.

**Major Projects Report (MPR)** is the Department's annual report to Parliament on progress in equipment procurement. It provides a summary of each project's current status and progress to date. It also provides comparisons on current forecast costs and in-service dates

**Major war vessels** Major war vessels are Royal Navy vessels of the following types: aircraft carriers, helicopter landing platforms, battleships, cruisers, destroyers, frigates, submarines.

**Market Exchange Rate** The Market Exchange Rate is a currency exchange rate determined largely by market forces.

**Medical Supplies Agency:** Formed March 1996, formally ceased to be a Defence Agency as at 1 April 05.

**MDP** see Ministry of Defence Police and Guarding Agency.

**MDPGA** see Ministry of Defence Police and Guarding Agency.

**Meteorological Office** The Meteorological Office provides weather forecasting services in the UK and worldwide. Formerly a Trading Fund within the Ministry of Defence, in Autumn 2011 it ceased to be part of the MOD and is now a Trading Fund within the Department for Business Innovation and Skills (BIS).

**Ministry of Defence** The Ministry of Defence (MOD) is the United Kingdom government department responsible for implementation of government defence policy and is the headquarters of the British Armed Forces. The principal objective of the MOD is to defend the United Kingdom and its interests. The MOD also manages day to day running of the armed forces, contingency planning and defence procurement.

**Ministry of Defence Police and Guarding Agency** Formed by the merger of the Ministry of Defence Guard Service and the Ministry of Defence Police at 1 April 2004.

**Minor war vessels** Minor war vessels are Royal Navy vessels of the following types: monitors, minehunters, offshore patrol craft, patrol craft, survey ships, ice patrol ships.

**Miscellaneous Contracts** The payment method employed by the DBS Finance (the MOD's primary bill paying authority) for running service items such as the provision of utilities. Such items are covered by "miscellaneous" transactions where no 'MOD HQ Contract' exists. These agreements for goods or services will have been set up locally between the MOD Branch and the Supplier and are legally binding.

**MOD** see **Ministry of Defence**.

**NAO** see **National Audit Office**.

**National Audit Office** The NAO scrutinises public spending on behalf of Parliament. It is totally independent of Government. It audits the accounts of all government departments and agencies as well as a wide range of other public bodies, and report to Parliament on the economy, efficiency and effectiveness with which government bodies have used public money.

**National Health Service Central Register** contains details of all people registered with a General Practitioner on or since 1 January 1991.

**National Statistics Quality Review** The Programme of NSQR was established in early 2000 to ensure that National Statistics and other official statistical outputs are fit for purpose and that there is a process to support the continuing improvement in the quality and value of the outputs.

**NATO** North Atlantic Treaty Organisation.

**NATO Eurofighter and Tornado Management Agency** NETMA is the prime contractor for the Eurofighter Weapon System. The arrangements for the management of the Eurofighter programme were set out in the NATO Charter dated 18 December 1995 in which the international management agencies of the Tornado and Eurofighter programmes were integrated into a single agency, the NATO Eurofighter and Tornado Management Agency (NETMA). This NATO agency is essentially a multi-nation HQ project office for these two collaborative projects

involving the UK, Germany, Italy and Spain. In the UK, Eurofighter is now called "Typhoon".

**Naval Manning Agency** The NMA was created on 1 July 1996 and dissolved as an agency on 1 April 2004. Its mission was: to ensure that sufficient manpower is available on the trained strength and deployed effectively in peace, transition to war or war.

**Naval Recruiting and Training agency** The NRTA was established as a Defence Agency of the Ministry of Defence on 1 April 1995. Its role since launch has been to recruit to the Royal Naval and Royal Marines, and to train and develop personnel for their individual tasks as and when appropriate throughout their subsequent careers. The NRTA's agency status was removed on 1 April 2006.

**Naval Service** The Naval Service is comprised of the Royal Navy (including QARNNS) and the Royal Marines together. The role of the Royal Navy is to contribute to a peaceful environment in which the UK's foreign policy and trade can flourish and in which the security of the UK and her Overseas Territories is assured.

**Naval Service Incident Notification Cell** Naval Service system for reporting and collating health and safety incidents.

**Navy Command** Navy Command is the TLB for the Naval Service, at 1 April 2010 Fleet TLB was renamed to Navy Command. Fleet TLB was formed on 1 April 2006 by the merger of the Commander-in-Chief Fleet and the Chief of Naval Personnel/ Commander-in-Chief Naval Home Command.

**NCO** see **Non-Commissioned Officer**.

**NCR** see **Net Cash Requirement**.

**NDA** see **Nuclear Decommissioning Authority**.

**NDPB** see **Non Departmental Public Bodies**

**Near Cash** describes departmental resource budgets less non-cash charges. The main non-cash charges currently included in budgets are depreciation and impairments, cost of capital, stock write-off, national audit fees, bad debts, profit and loss on disposal of fixed assets and movement in provisions. The term near cash is used rather than cash because it remains on an accruals basis and does not reflect the timing of actual cash payments.

**Net Cash Requirement** The NCR is the amount of actual money that MOD requires from the government in order to fund its activities. The NCR takes account of the movements in working capital levels (debtors, creditors and stocks) but not non-cash costs.

**NETMA** see **NATO Eurofighter and Tornado Management Agency**.

**NHSCR** see **National Health Service Central Register**.

**NISRA** Northern Ireland Statistics and Research Agency.

**NMA** see **Naval Manning Agency**.

**Non-cash items** Non-cash items in Annually Managed Expenditure (AME) include various notional transactions such as **depreciation** and **cost of capital** that appear in the operating cost statement under RAB and which are recorded in AME for the period of Spending Review 2000, rather than in DEL.

**Non-Commissioned Officer** Non-commissioned officers are ratings of Leading Hand and above in the RN, other ranks of lance corporal and above in the Army and other ranks of corporal and above in the Royal Marines and RAF.

**Non-Current Assets** previously called Fixed Assets is the term used to describe the Assets owned by MOD with the assets being valued on an annual basis and updated each year using indexation.

**Non Departmental Public Bodies** are the National Museum of the Royal Navy, National Army Museum, and Royal Air Force Museum and from 2011/12 are included within the **Departmental Grouping**.

**Non-industrial Staff** Non-industrial staff are civilian personnel who are not employed in a position where trade, craft or labour experience and knowledge is an essential requirement. Non-industrial staff are primarily office based and perform administrative functions.

**NOTICAS** see **Notification of Casualty**.

**Notification of Casualty** the formalised system for casualty reporting within the UK Armed Forces used to inform Chain of Command and next of kin of an individual's condition.

**Novated contract** A contract which has been taken on by a new Contractor/Supplier following an agreement with the original owner of the contract.

**NRTA** see **Naval Recruiting and Training Agency**.

**NSINC** see **Naval Service Incident Notification Cell**.

**NSQR** see **National Statistics Quality Review**.

**Nuclear Decommissioning Authority** The NDA is a non-departmental public body created in April 2005 under the Energy Act 2004 to take strategic responsibility for the UK's nuclear legacy. The NDA's main purpose is the decommissioning and clean-up of civil nuclear sites.

**Nursing Services** The Nursing Services consists of Queen Alexandra's Royal Naval Nursing Service, Queen Alexandra's Royal Army Nursing Corps, and Princess Mary's Royal Air Force Nursing Service.

**OCCAR (Organisation Conjointe de Cooperation en Matiere d'Armement – the Organisation for Joint Armaments Co-operation)** was originally set up in November 1996 by France, Italy, Germany and the UK with the aim of improving the efficiency and lowering the cost of managing co-operative defence equipment programmes involving European nations (e.g. A400M). Belgium and Spain are also now members.

**OECD** Organisation for Economic Co-operation and Development.

**Office for National Statistics** The ONS is responsible for the production of a wide range of independent economic and social statistics, to improve our understanding of the United Kingdom's economy and society, and for planning the proper allocation of resources, policy-making and decision-making. It is the executive office of the UK Statistics Authority, a non-ministerial department which reports directly to Parliament. ONS is the UK Government's single largest statistical producer.

**Officer** An officer is a member of the Armed Forces holding the Queen's Commission. This includes ranks from Sub-Lt/2nd Lt/Pilot Officer up to Admiral of the Fleet/Field Marshal/Marshal of the Royal Air Force, but excludes NCOs.

**Officer Cadet** An officer cadet is an entrant from civil life to the officer corps of the Armed Forces.

**ONS** see **Office for National Statistics**.

**Operating Cost Statement** The Operating Cost Statement is the statement in departmental resource accounts that shows the current income and expenditure on an accrual basis. It is similar to the profit and loss statement on commercial accounts. Now called the Statement of Comprehensive Net Expenditure (SOCNE).

**Operational Conversion Unit** Operational Conversion Units are training establishments used for converting aircrew to particular aircraft types.

**Operational TLBs** Operational TLBs are the TLBs directly responsible for the planning and management of military operations and the delivery of front-line capability. They are Air Command, Land Command, and Fleet Joint Command. Operational personnel are those working in these TLBs plus some other small groups.

**Other Ranks** Other ranks are members of the Royal Marines, Army and Royal Air Force who are not officers. The equivalent group in the Royal Navy is known as "Ratings".

**Outflow** The outflow are those leaving the Armed Forces or Civil Service for any reason. Those who rejoin and then leave again will be counted twice if the time period includes both exit dates.

**Outturn and estimated outturn** Outturn describes expenditure actually incurred, whereas estimated outturn describes estimated expenditure on the basis of actual expenditure to date.

**Outturn prices** Outturn prices are the prices of the period when the expenditure actually occurred; also described as current prices.

**Parliamentary Annual Estimates** The Main Estimates start the supply procedure and are presented to Parliament around the start of the financial year to which they relate. Main Estimates are contained in the annual Departmental Reports and can be found on departmental websites.

**Part-time** Part-time civil servants are those working fewer than 37 hours a week (36 hours in London), excluding meal breaks.

**People, Pay and Pensions Agency** The PPPA provides pay and personnel administration services for MOD's civilian staff. On 1 April 2011 PPPA became part of Defence Business Services.

**PES** Public Expenditure Survey.

**PESA** see **Public Expenditure Statistical Analyses**.

**PFI** see **Private Finance Initiative**.

**Pink Book** Detailed annual estimates of the UK balance of payments including estimates for the current account (trade in goods and services, income and current transfers), the capital account, the financial account and the International Investment position.

**PJHQ** Permanent Joint Headquarters. See **Chief of Joint Operations**.

**PMRAFNS** see **Princess Mary's Royal Air Force Nursing Service**.

**PPO** see **Principal Personnel Officer**.

**PPPA** see **People, Pay and Pensions Agency**.

**PPP** see **Purchasing Power Parity**.

**Princess Mary's Royal Air Force Nursing Service** The PMRAFNS provides a range of nursing services to the Royal Air Force. It was founded as the RAF Nursing Service, and was given its present name in 1923.

**Principal Personnel Officer** Each of the three Services has a PPO who manages all personnel within their Service. The three PPO's are: the Second Sea Lord, the Adjutant General, and the Air Member for Personnel.

**Private Finance Initiative** The PFI is a system for providing capital assets for the provision of public services. Typically, the private sector designs, builds and

maintains infrastructure and other capital assets and then operates those assets to sell services to the public sector. In most cases, the capital assets are accounted for on the balance sheet of the private sector operator.

**PSNI** Police Service Northern Ireland.

**PTC** see **RAF Personnel and Training Command**.

**Public Expenditure Statistical Analyses** PESA is a compendium that gathers recent outturn data, estimated outturns for the latest year, and spending plans over the entire range of UK public expenditure.

**Purchasing Power Parity** PPP is a method of measuring the relative purchasing power of different countries' currencies over the same types of goods and services. Because goods and services may cost more in one country than in another, PPP allows us to make more accurate comparisons of standards of living across countries. PPP estimates use price comparisons of comparable items but since not all items can be matched exactly across countries and time, the estimates are not always "robust."

**QARANC** see **Queen Alexandra's Royal Army Nursing Corps**.

**QARNNS** see **Queen Alexandra's Royal Naval Nursing Service**.

**QinetiQ** Formerly part of the Defence Evaluation and Research Agency (DERA), from July 2001 a limited company, QinetiQ is still partially owned by the MOD. Its staff numbers ceased to be included in DASA's MOD civilian statistics after July 2001.

**Queen Alexandra's Royal Army Nursing Corps** QARANC provides a range of nursing services to the Army. It was founded in 1902 as Queen Alexandra's Imperial Military Nursing Service, and was merged into the regular Army and renamed QARANC in 1949.

**Queen Alexandra's Royal Naval Nursing Service** QARNNS provides a range of nursing services to the Naval Service. QARNNS was founded in 1902 and merged with the Royal Navy on 1 April 2000.

**Queen Victoria School:** Formed April 1992, formally ceased to be a Defence Agency as at 1 April 05.

**R&D** Research and Development.

**RAB** see **Resource accounting, resource budget, and Resource budgeting**.

**RAF** see **Royal Air Force**.

**RAF Personnel Management Agency:** Formed February 1997, formally ceased to be a Defence Agency as at 1 April 04.

**RAF PTC** see **Royal Air Force Personnel and Training Command**.

**RAFR** Royal Air Force Reserve. See **Regular Reserves**.

**RAF Training Group Defence Agency** TGDA is responsible for the recruitment and selection of all RAF personnel and delivery of all RAF non-operational training including flying training to Navy and Army personnel. Its mission is to underpin the military effectiveness of the RAF and other services by timely provision of appropriately trained military and civilian personnel. The RAF Training Group Defence Agency's agency status was removed on 1 April 2006 when it became 22 Training Group.

**Rank** A rank is a grade within the Military structure – see **Table 2.28** for equivalents among the Services.

**Rate** A rate is a Naval term for rank when referring to non-officers.

**Ratings** The ratings are the designation of Other Ranks in the Royal Navy.

**RAuxAF** Royal Auxiliary Air Force, see **Volunteer Reserves**.

**RCDS** see **Royal College of Defence Studies**.

**Real Defence Spending** are Defence Spending figures adjusted for the effect of general price inflation relative to a base year, as measured by the GDP market price deflator.

**Regiment** The Regiment is often considered to be the most important unit in the British Army. It carries the spirit of the people who have gone before and would usually contain approximately 650 soldiers depending on its cap badge and role. Sometimes Infantry Regiments have more than one unit of this size and they should be correctly referred to as a Battalion and be numbered in ascending order. An example being the 1st Battalion of The Parachute Regiment which like the 2nd Battalion and the 3rd Battalion contains an identical structure and number of posts.

**Regular Reserves** Former members of the UK regular forces who have a liability for service with the Reserve forces. Includes the Royal Fleet Reserve, Army Reserve and Royal Air Force Reserve as well as other individuals liable to recall.

### **Reporting of Injuries, Diseases and Dangerous Occurrences Regulations**

Guidance on the reporting of work-related deaths, major injuries or over-three-day injuries, work related diseases, and dangerous occurrences.

**Resource Accounting** Resource accounting is the accounting system that has been used since 2001/02 to record expenditure in the departmental accounts and which replaced cash accounting. It applies generally accepted accounting practice (GAAP) used in private industry and other Government departments to departmental transactions. Spending is measured on an accruals basis.

**Resource Budget** The resource budget is the sum of a department's resource Departmental Expenditure Limit and resource Annually Managed Expenditure. It is the budget for current expenditure on an accruals basis.

**Resource Budgeting** Resource budgeting is the budgeting regime adopted for the spending plans set in the 2000 Spending Review. It is derived from resource accounting rules, but there are several differences in treatment between resource accounts and resource budgets. See Introduction to Chapter 1.

**Retail Price Index excluding mortgage interest payments** RPIX is a chain-linked price index measuring the change in prices of a basket of goods and services purchased by a typical household. RPIX is a commonly used measure of inflation in the general economy.

**RFA** see **Royal Fleet Auxiliary Service**.

**RFR** Royal Fleet Reserve. See **Regular Reserves**.

**RfR** Request for Resources: RfR1 = Provision of Defence Capability, RfR2 = Net additional cost of operations, RfR3 = War Pensions and Allowances.

**RIDDOR** see **Reporting of Injuries, Diseases and Dangerous Occurrences Regulations**.

**RM** see **Royal Marines**.

**RMR** see **Royal Marines Reserve**.

**RPIX** see **Retail Price Index excluding mortgage interest payments**.

**RN** see **Royal Navy**.

**RNR** see **Royal Naval Reserve**.

**Royal Air Force** The RAF's mission is: "To generate air power to meet the Defence Mission."

**Royal Air Force Personnel and Training Command (PTC)** is responsible for providing the 'raw material' of trained officers and other ranks to Strike Command to allow it to meet his commitment to CJO, and to other TLBs. RAF PTC deals with recruitment into the RAF and individual training. RAF PTC was amalgamated with Strike Command on 1 April 2007 to form Air Command.

**Royal Auxiliary Air Force** Founded 1924, see **Volunteer Reserves**.

**Royal College of Defence Studies** The RCDS forms part of the UK Defence Academy. It prepares senior officers and officials of the United Kingdom and other countries, and future leaders from the private and public sectors for high responsibilities in their respective organisations.

**Royal Fleet Auxiliary Service** Constituted in 1905, this is a civilian manned fleet, owned by the Ministry of Defence. Its main task is to supply warships of the Royal Navy at sea with fuel, food stores and ammunition which they need to remain operational while away from base. It also provides aviation support for the Royal Navy, together with amphibious support and secure sea transport for Army units and their equipment. Its employees are full-time civil servants, but who come under the Naval Discipline Act when deployed to sea under naval command.

**Royal Marines** Royal Marines are sea-going soldiers who are part of the Naval Service. RM officer ranks were aligned with those of the Army on 1 July 1999.

**Royal Marines Reserve** Approximately 10% of the RMR are working with the Regular Corps on long term attachments, mostly FTRS. The remainder are Volunteer Reserves

**Royal Naval Reserve** Formed in 1859 it was merged with the Royal Navy Volunteer Reserve (RNVR) in 1958, and also incorporates the former Women's Royal Navy Volunteer Reserve (WRNVR) and QARNNS (Reserve). See **Volunteer Reserves**.

**Royal Navy** The sea-going defence forces of the UK, including ships, submarines, and Naval aircraft and their personnel, but excluding the Royal Marines and the Royal Fleet Auxiliary Service (RFA). From 1 April 2000 the Royal Navy incorporated Queen Alexandra's Royal Naval Nursing Service (QARNNS).

**Royal United Services Institute** The Royal United Services Institute (RUSI) is an independent think tank engaged in cutting edge defence and security research. It was founded in 1831 by the Duke of Wellington.

**RUSI** see **Royal United Service Institute**

**SAS** see **Special Air Service**.

**SBS** see **Special Boat Service**.

**SCS** see **Senior Civil Service**.

**SDSR10** see **Strategic Defence and Security Review 2010**

**SSAP 13** Statement of Standard Accounting Practices No.13 gives guidance on the accounting policies to be followed in respect of research and development expenditure. This guidance aligns to the OECD Frascati definitions for measuring Research & Experimental Development. See also **Frascati Manual**.

**Security Sector Development Advisory Team** The SSDAT are defence diplomacy staff based in Shrivenham, provides in-country advice to foreign countries for Security Sector Reform, Defence Reform and Justice/Police Reform. SSDAT is currently undertaking work in 12 countries such as Sierra Leone, Ethiopia, Iraq, and Serbia.

**Senior Civil Service** Senior Civil Service is the top grades within the Civil Service, that is, Management Levels 1 to 3. Formerly Grades 1 to 5, that is, Permanent Under Secretary to Assistant Secretary.

**Senior Non-commissioned officer** Senior members of the Ratings/Other Ranks, including Warrant Officer (all classes), Charge Chief Petty Officer, Chief Petty Officer, Colour sergeant, Staff Sergeant, Flight Sergeant/Chief Technician, Petty Officer, Sergeant.

**Seriously Ill/Injured/Wounded** a NOTICAS medical listing used when an individual's condition is of such severity that there is cause for immediate concern, but there is no imminent danger to life.

**Service Personnel and Veterans Agency** SPVA was formed on 1 April 2007, by the merger of AFPAA and the Veterans Agency. The SPVA mission is to "deliver reliable, trusted and efficient personnel services to the serving and veterans communities".

**SI** see **Seriously Ill/Injured/Wounded**.

**SIC** see **Standard Industrial Classification**.

**Single Use Military Equipment** Single use military equipment are MOD held assets which are only suitable for military purposes (such as warships), as opposed to dual-use equipment which can also be used for non-military purposes.

**SMR** see **Standardised Mortality Ratio**.

**Special Air Service** Part of the Special Forces, usually drawn from the Army.

**Special Boat Service** Part of the Special Forces, usually drawn from the Naval Service.

**SPVA** see Service Personnel and Veterans Agency.

**Squadron** In the Naval Service (i) a group of vessels, normally commanded by a Commander; (ii) a group of naval aircraft, normally commanded by a Commander; (iii) a group of particular personnel, such as divers, commanded by a Commander; (iv) a group of Royal Marines on board ship or an amphibious assault group, normally under the command of a Lt Col (Royal Marines); (v) a sub-unit of the Special Boat Service, normally commanded by a Major (Royal Marines) or Lieutenant Commander (Royal Navy).

In the Army, a sub-unit of some regiments, normally commanded by a Major.

In the Royal Air Force (i) a unit of a number of aircraft larger than a Flight and smaller than a Group; (ii) a unit of personnel, including sub-units of the RAF Regiment. An RAF squadron is usually commanded by a Wing Commander.

See **Table 2.28** for rank equivalents among the Services.

**SSDAT** see **Security Sector Development Advisory Team**.

**STANAG** NATO Standardisation Agreement. STANAGs are administered by the NATO Standardisation Agency.

**Standard Industrial Classification** SIC classifies business establishments and other statistical units by the type of economic activity in which they are engaged. The classification is maintained by the **ONS**.

**Standardised Mortality Ratio** the ratio of the number of deaths observed in the study population to the number of deaths expected if the study population had the same age group and year specific rates as the standard population.

**Statement of Parliamentary Supply** is the Parliamentary accountability statement. It reports to Parliament on resource outturn, a comparison of outturn against the Supply Estimate and a summary of income not Appropriated in Aid and payable to the Consolidated Fund.

**STC** see **Strike Command**.

**Strategic Defence and Security Review 2010** a review of the United Kingdom's defence and security capability which was undertaken in 2010.

**Strategic Defence & Security Review (SDSR) Baseline:** Comprised of all Civilian Level 0 personnel but excluding all NACMO Funded locally engaged civilians in Afghanistan and personnel on US Visiting Forces stations. The MOD has no financial liability over NACMO LECs and USVF civilians and therefore they are not included in the monitoring of the personnel reduction announced during the Strategic Defence & Security Review from April 2010.

**Strike Command** is responsible for delivery of trained RAF personnel and their equipment to CJO at agreed readiness states. Strike Command was merged with RAF's Personnel and Training Command on 1 April 2007, to form **Air Command**.

**SUME** see **Single Use Military Equipment**.

**Supply expenditure** Supply expenditure is expenditure financed by money voted by parliament in the annual Supply Estimates: also termed Voted in Estimates.

**TA** Territorial Army. See **Volunteer Reserves**.

**TAVR** Territorial Army Volunteer Reserve, see **Volunteer Reserves**.

**Terms of Business Agreement** aims to create a more disciplined interface between the key acquisition parties (e.g. MOD and DSTL), strengthening the relationship between the main parties involved in acquisition.

**Territorial Army** see **Volunteer Reserves**.

**Territorial Army Volunteer Reserve** see **Volunteer Reserves**.

**TGDA** see **RAF Training Group Defence Agency**.

**Time Expiry** A term used to describe those in the Armed Services who reach the end of their engagement or commission and then leave.

**TLB** see **Top Level Budget**.

**TME** see **Total Managed Expenditure**.

**TOBA** see **Terms of Business Agreement**.

**Top Level Budget** The TLB is the major organisational grouping of the MOD. See also **Operational TLBs**.

**Total Managed Expenditure** TME is a definition of aggregate public spending derived from notional accounts. It is the consolidated sum of current and capital expenditure of central and local government, and public corporations. TME is the sum of the Departmental Expenditure Limit and Annually Managed Expenditure.

**Trading Agency** see **Trading Fund**.

**Trading Fund** Trading Funds were introduced by the Government under the Trading Funds Act 1973 as a 'means of financing trading operations of a government department which, hitherto, have been carried out on Vote'. They are self-accounting units that have greater freedom, than other government departments, in managing their own financial and management activities. They are also free to negotiate their own terms and conditions with their staff and for this reason their grading structures do not always match that of the rest of the Ministry, and this is reflected in some of the tables. Examples include the Defence Support Group, DSTL, the Meteorological Office, and the UK Hydrographic Office.

**UK Hydrographic Office** The UK Hydrographic Office is responsible for surveying the seas around the UK and other areas to aid navigation.

**UK Statistics Authority** The UK Statistics Authority is an independent body, and is directly accountable to Parliament. It was established on 1 April 2008. The Authority's overall objective is to promote and safeguard the quality of official statistics that serve the public good. It is also required to safeguard the comprehensiveness of official statistics, and ensure good practice in relation to official statistics. The UK Statistics Authority has three main functions: oversight of the Office for National Statistics (ONS) (its executive office), monitoring and reporting on all UK official statistics, and independent assessment of official statistics.

**UK Trade & Investment Defence & Security Organisation (UKTI DSO)** works with industry and overseas governments to ensure UK equipments, products and services are promoted in the best possible way and that the overseas customer's requirements are appropriately met and supported by industry through life.

**University cadet** A university cadet is an entrant from civil life to the officer corps of the Armed Forces who is accepted into one of the Forces prior to starting a university course. They usually receive some form of financial assistance with their course.

**Urgent Operational Requirements (UoR)** UORs are equipment items that are required urgently for a specific military operation. Where the requirement is new or unforeseen, and specific to a particular operational theatre, it is funded from the Government Reserve rather than the Defence budget.

**USAF** United States Air Force.

**VAT** Value Added Tax.

**Very Seriously Ill/injured/wounded** A NOTICAS medical listing used when an individual's illness or injury is of such severity that life is imminently endangered.

**Veterans Agency** Formerly the War Pensions Agency, the Veterans Agency was responsible for veterans' affairs, including war and service pensions, service records, military graves, medals and welfare issues. It was merged with AFPAA on 1 April 2007 to form **Service Personnel and Veterans Agency**.

**Voluntary Outflow** Those who leave the Armed Forces voluntarily before the end of their agreed engagement or commission period are said to leave on Voluntary Outflow (VO).

**Volunteer Reserves and Auxiliary Forces** Volunteer Reserves and Auxiliary Forces are civilian volunteers who undertake to give a certain amount of their time to train in support of the Regular Forces. They include the Royal Naval Reserve, the Royal Marines Reserve, Territorial Army and the Royal Auxiliary Air Force but do not include Royal Fleet Auxiliary Service (RFA). Some Volunteer Reservists undertake (paid) Full-Time Reserve Service.

**Vote** A vote was an individual Supply Estimate. Under RAB, from 2001, votes have been replaced by Requests for Resources.

**VO** see **Voluntary Outflow**.

**VSI** see **Very Seriously Ill/Injured/Wounded**.

**War Pensions Agency** see **Veterans' Agency**.

**WHO** World Health Organisation.

**Women's Royal Naval Service ("Wrens")** Founded in 1917 it was merged with the Royal Navy in 1991.

**WRNS** see **Women's Royal Naval Service ("Wrens")**.

**WSA** Warship Support Agency, dissolved 1 April 2005.