



HM Treasury

# THE ACCOUNTING OFFICER'S SURVIVAL GUIDE

TREASURY OFFICER OF ACCOUNTS  
HM TREASURY  
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This survival guide is intended to be of assistance to all accounting officers but should be particularly helpful to newly appointed accounting officers of arm's length bodies.

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# THE ACCOUNTING OFFICER'S SURVIVAL GUIDE

## Introduction

This note is intended to help new accounting officers understand their personal responsibilities and to help established accounting officers resolve problems arising.

2. The basic standards of accounting officers' conduct are outlined in *Managing Public Money*<sup>1</sup>, especially chapter 3. This note is no substitute for it. It just picks out the main points with which accounting officers need to be familiar. It also draws on experience of helping accounting officers resolve problems.

## The essential duties

3. When parliament calls a public sector organisation to account, it is its accounting officer who gives evidence. In turn, others in the organisation, operating using delegated powers, account for their own performance to the accounting officer.

4. The accounting officer of a public sector organisation is usually its permanent secretary or chief executive officer, the official who manages its business day to day. The post carries **personal responsibilities** to manage the organisation efficiently and effectively and to report to parliament accurately, meaningfully and without misleading.

5. The accounting officer's touchstone in assessing any course of action should simply be: whether the activity can be justified adequately if parliament calls it to account. That is, the accounting officer must be able to show that the business of the organisation meets parliament's expectations for handling public funds.

6. Specifically, the accounting officer should assess each initiative or activity through **the accounting officer lens** to see whether it meets the four essential accounting officer standards set out in *Managing Public Money* of:

- regularity;
- propriety;
- value for money; and
- feasibility.

See paragraphs 53 to 61 below for what to do if it is not possible to reconcile business with these.

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<sup>1</sup> *Managing Public Money* is published by HM Treasury and available at [www.gov.uk/government/publications](http://www.gov.uk/government/publications).

## Working with the board

7. Each public sector organisation is led by a board and should respect the government's *corporate governance code*<sup>2</sup>. Strictly, this code applies directly only to central government departments. But, like *Managing Public Money*, its standards apply more widely in the public sector. In some places, it may need adapting to fit local requirements.

8. The accounting officer should always be a member of the organisation's board. In departments, the senior minister chairs the board; in arm's length bodies, the chair is normally a non-executive. The board should also include a financially qualified finance director (reporting direct to the accounting officer) and a significant number of non-executives.

9. The board's priority is leadership. It does not take operational decisions but supports and advises the executive of the organisation. In the public interest, it should:

- set the strategic direction of the organisation's business;
- check that there are appropriate delegations and adequate resources available to deliver the vision for the organisation;
- ensure that the organisation has sound internal audit arrangements to provide independent assurance on governance, risk management and internal control;
- engage with and motivate the organisation's staff;
- identify and manage risks to the organisation's business;
- scrutinise the organisation's performance and steer to keep it on track; and
- spot emerging issues and deal with them promptly as they arise.

10. Normally, the accounting officer's duties, priorities and objectives align with the board's. On the rare occasions when they do not, the accounting officer should take a distinct and separate view in line with the accounting officer standards (paragraph 6 above). The accounting officer should not pursue any course in conflict with these standards unless he or she receives a formal direction to do so. Even then, the accounting officer should never act in a way which is incompatible with legal obligations. (See paragraphs 53 to 61 below for further guidance in such situations.)

## Administration

11. Working with the board, the accounting officer should make the key operational decisions about running the organisation. The administrative structure should be designed to cope with the issues and challenges facing the organisation. It should evolve in response to external change and in what stakeholders expect.

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<sup>2</sup> [Corporate governance in central government departments: Code of Good Practice](http://www.gov.uk/government/publications/corporate-governance-in-central-government-departments-code-of-good-practice) is published by HM Treasury and available at [www.gov.uk/government/publications](http://www.gov.uk/government/publications)

12. Accounting officers should seek to achieve good quality modern administration of the public resources they manage – people, assets and flows of funds of all kinds. In practice, the accounting officer must operate by delegation and through systems which can deliver assurance about performance and progress. While precedent can be important in establishing business processes, evolution and innovation are also healthy in order to harness developing technology to improve performance.

13. Central to good administration is **good information management**. The accounting officer cannot hope to manage a fast moving complex business without prompt and accurate data to keep abreast of the organisation's activity. Well designed management information systems also help generate the organisation's accounts – prompt publication of which is rightly seen as a token of efficiency. The National Audit Office and the Public Accounts Committee are never slow to criticise failure caused by inadequate management information systems.

14. It may not be exciting but there should be reliable arrangements for avoiding waste, extravagance and maladministration; making sound procurement decisions; managing contracts effectively; paying payroll and invoices accurately and promptly; operating a live risk register; segregating funds intended for different purposes, and so on. Accounting officers need not be expert in any of these matters, but they should be confident that they have the right expertise and skills in place within their organisations, their systems will tell them quickly if something goes wrong, so that they can deal swiftly with lapses in standards. Internal audit can be useful here.

15. Achieving **value for money** means getting a good quality outcome for reasonable outlay over the lifetime of an item or initiative. The standard is **value for money for the Exchequer as a whole**. It is not acceptable for a public sector organisation to engage in activities that look attractive only at the expense of another part of the public sector. Indeed, accounting officers should be careful not to act unilaterally but consult where proposed actions could impose additional costs for other parts of the public sector.

16. Value for money evaluation is not a precise science. Uncertain effects should be appraised realistically on the limited facts available to gauge their scale and significance. Interactions with tax, benefits or other public sector flows should be estimated. It may help to examine a few plausible scenarios, or to consider the counterfactuals in so far as they can be described. If time permits, it may make sense to learn from the experience of other organisations who have faced similar challenges. It might also make sense to run a pilot to evaluate a new technique, provided there is good reason to expect success.

17. Delivering parliament's expectations means consistency with *Managing Public Money* as well as respecting the law. **Novel or contentious business** always calls for explicit Treasury approval. Particular care is needed with innovations founded on primary legislation because the **new services rules** do not generally allow the government to anticipate parliamentary support, even for policy imperatives.

18. Working within the agreed **public expenditure plans** encompasses both spending within multi year budgets and within the permissions set out in the relevant Estimate. It also means **sustainability**: making sure that the organisation's longer range commitments can be sustained into periods beyond the defined spending budgets. This rider is important because cancelling or postponing commitments is usually costly.

19. Throughout, it is important to bear in mind that both parliament and the public expect **transparency** in public administration. So far as parliament is concerned, there are certain specifics that should not be skimmed. It is always better to err on the side of providing information without prompting.

20. Good administration and value for money demands sound **appraisal of initiatives** – projects, policies, significant adjustments to methodology and so on. Accounting officers should satisfy themselves that each significant initiative - policy, programme or project - is consistent with the four essential accounting officer standards (paragraph 6). For example, policies should be based on evidence or reliable reasoning using established facts. And, capital projects should be judged against the Treasury's *Green Book*<sup>3</sup> standards, subject to the Major Projects Authority scrutiny<sup>4</sup> of larger projects.

21. Similarly, **procurement** should never be skimmed. The business case for each exercise needs careful evaluation against the counterfactuals (including doing nothing), especially if innovative techniques are contemplated. Selection of the contractor(s) or business partners must engage sufficient competition to deliver an adequate degree of tension in the bidding process to bear down on costs. The Public Accounts Committee attaches importance to good procurement since poor decisions can handicap performance for years.

22. Do not neglect **fees and charges**. It can be good practice to charge for public services to signal to consumers that public services have real economic costs. The necessary statutory powers and parliamentary consents must be in place. Engage with the Treasury at an early stage of planning new or modified charges.

23. When **administrative practice or value for money delivery fails**, it is important to take prompt remedial action and prevent recurrence, striking a balance between reassuring by putting things right and avoiding waste of public resources. Exceptional **severance payments** which are not within the (often considerable) discretions available in the relevant employment contract or pension scheme also call for special care. They attract public attention well beyond their intrinsic significance, and always require Treasury clearance.

## Recurrent themes

24. It is not unusual for reports by either the National Audit Office or the Public Accounts Committee to pick up separately on recurrent issues across a wide range of programmes, departments and organisations. These shortcomings can occur through outdated and unchallenged methods of working, lack of innovation, poor best practice sharing and inadequate expertise perhaps compounded by weak management oversight. Accounting officers, especially new ones, need to be alert to these 'below the water line' risks to efficiency and value for money. Although by no means comprehensive, the ten main areas where parliament has found shortcomings across organisations over recent years are on:

- **data usage:** inadequate up-to-date collection and sharing of useful information and data, including 'real time information', within and between organisations in both central and local

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<sup>3</sup> *The Green Book: appraisal and evaluation in central government* is published by HM Treasury and available at [www.gov.uk/government/publications](http://www.gov.uk/government/publications)

<sup>4</sup> *Major Projects Authority: assurance toolkit* is available at [www.gov.uk/government/publications](http://www.gov.uk/government/publications)

government, as well as not fit for purpose or absent management information to inform sound decision-making;

- **costings:** lacking robust unit costs for activities undertaken within the organisation and by external providers giving rise to questionable management and commercial decisions;
- **monitoring and evaluation:** poor monitoring and inconsistent evaluation of effectiveness of programmes in terms of service delivery quality, value for money and intervention where necessary;
- **commercial expertise:** poor commercial awareness and expertise compounded by a lack of key in-house professional capability to engage effectively and successfully with the private sector;
- **contract oversight:** weak external contract oversight, management and performance-challenge including failing to apply penalties for poor performance;
- **benchmarking:** as a driver of continuous improvement, insufficient collection and publication of benchmarking data for locally delivered public services in terms of performance, quality and cost and to identify early possible value for money failure;
- **partnership with others:** poor coordination and partnership between organisations and other parts of the public sector at both national and local levels to reduce duplication, administration and overhead costs as well as public service delivery costs for the taxpayer as a whole;
- **senior responsible owners:** too few senior responsible owners appointed for big projects, some of whom are allowed to leave before completion of projects;
- **conflicts of interest:** particularly in relation to decision-making and procurement in devolved public services, inadequate attention given to: limiting the scope for conflicts of interest, alerting local providers to the risks, setting standards and controls as well as making local bodies' governance arrangements fully transparent and accountable; and
- **learning from each other:** not learning lessons or sharing best practice within and between public sector organisations.

25. Accounting officers need to satisfy themselves that they have a programme of continuous challenge in place, perhaps making use of internal audit, within their organisations to tackle them and report regularly. Identifying and tackling basic systemic failings consistently will significantly reduce the risk of difficult Public Accounts Committee hearings as well as the number of highly critical recommendations from the Committee.

## Working with the Treasury

26. As the United Kingdom's economics and finance ministry, the Treasury has responsibility for fiscal policy and control over public spending. By long tradition, parliament also expects the Treasury to ensure that its rights are upheld. These rights include authorising taxes and expenditure (except in a few special circumstances); and getting proper notice of government commitments when specific authority cannot be sought, for example, because of urgency.

27. Hence, parliament expects public sector organisations to follow the Treasury's lead in control of public expenditure. This covers a wide range of activities, including:

- standards for probity in the use of public funds through *Managing Public Money*;
- routines for agreeing collective decisions on multiyear budgets;
- arrangements for presenting Estimates to parliament;

- gatekeeping access to the Reserve;
- clearing novel and contentious transactions;
- oversight of audit principles (including setting accounts directions).

28. Each department agrees a set of **delegations** with the Treasury, defining limits beyond which expenditure or commitments require explicit Treasury approval. Similarly departments agree delegations with their arm's length bodies. These delegations reflect business patterns and can be made tighter or looser in response to events, experience or expectations.

29. The Treasury's systemic responsibilities do not undermine accounting officers' positions in their organisations. It is primarily for accounting officers to run their organisations and the Treasury does not routinely second guess in detail how they do so. However, the Treasury does retain the right to intervene if public sector organisations appear to be departing from the centrally set guidance (the matters in paragraph 27), especially if the assessments defined in paragraph 20 seem incomplete or deficient.

30. Recent issues which have prompted Treasury interventions have included proposals to set up new public sector organisations in unfamiliar forms; to back new public sector organisations with royal charters; and to allow private sector organisations to use taxation powers. All of these require justification if they are to proceed.

31. It is the responsibility of accounting officers to arrange for their organisations to respect the Treasury's ground rules and guidance.

## Working with arm's length bodies

32. Nearly every department has one or more arm's length bodies: agencies, non-departmental public bodies, wholly owned companies and other satellite organisations. Generally, a department's Supply Estimate(s) and accounts consolidate its arm's length bodies' activities, netting off flows of grants or loans. This arrangement is in line with parliament's long standing expectation that departments will oversee their arm's length bodies.

33. Thus, the principal accounting officer in a department appoints the accounting officers of its arm's length bodies. Similarly, the principal accounting officer should send equivalent letters to any accounting officers designated by statute in the department's arm's length bodies. All such letters to new accounting officers say that appointments are conditional on satisfactory performance.

34. Hence, the principal accounting officer of a department needs to be confident that its arm's length bodies are operating satisfactorily: maintaining acceptable standards of probity, respecting their budgets and delivering their business plans. To do this, the principal accounting officer should rely on a system of assurances, as with delegated activity within the department. Because arm's length bodies are all intended to be independent, oversight can usually be light, for example, assurance about systems and in year spending, with exception reporting. The principal accounting officer and the accounting officer of each arm's length body should agree appropriate arrangements in a **framework document**.

35. These arrangements are important because the principal accounting officer may need to intervene. Or, ministers might decide on radical policy change for the arm's length body. Intervention may be easy if the sponsor department has bespoke legal powers. But the principal



accounting officer always has powers of influence through his or her position. Both principal accounting officers and arm's length body accounting officers should appreciate that this intrinsic power exists and may be used. In extremis, and depending on the scale of the issue, the principal accounting officer may even need to replace the leadership of the arm's length body.

**36.** Some arm's length body business issues demand that both the principal accounting officer and the accounting officer of the arm's length body assess them against the four accounting officer standards described in paragraph 6. They should rely on mutual advice and support but the ultimate call is for the principal accounting officer.

## Working with partners

**37.** When public sector organisations work with others to carry out their responsibilities, their accounting officers still need to satisfy themselves that the business plan of the proposed endeavour meets the required standards.

**38.** Partnerships among public sector organisations call for each partner to assess value for money for the Exchequer as a whole. So it is not acceptable for one partner to hold back from a joint venture, such as shared services, which meets this test just because his or her own organisation will be worse off. The right response to such a dilemma is to agree with a budget transfer (with Treasury approval) to bring incentives back on track.

**39.** Many departments work with and through local authorities and organisations with devolved responsibilities. The accounting officer of a grant giving department must also satisfy himself or herself that the grants are being used properly. Assessing value for money may require special processes or reporting lines. Such arrangements can be usefully set out in published accountability system statements.

## Working with the National Audit Office

**40.** The National Audit Office audits the financial accounts of virtually all public sector organisations. If the National Audit Office performs financial audit, it can also carry out value for money studies.

**41.** Many accounting officers will experience a National Audit Office assessment or study of the value for money of an area of their business. It is good practice for the accounting officer to engage with the study at an early stage and to stay in touch with the progress of the study. In the case of accounting officers of arm's length bodies, they should also keep the departmental or principal accounting officer in the picture throughout since he or she may also be called by the Public Accounts Committee to give evidence at a subsequent oral hearing. The principal accounting officer will often be a good source of advice for accounting officers of arm's length bodies too.

**42.** At the outset, it may make sense to help National Audit Office define the scope of the study at the start, though it is important to remember that the ultimate decision is for the Comptroller and Auditor General (the National Audit Office's chief executive officer). Occasionally, the Comptroller and Auditor General may be persuaded to postpone a proposed study, for example, because the staff who would support it are heavily committed. But, mere convenience is not reason enough to resist.

43. All National Audit Office value for money studies entail research into a defined subject, using the records of the public sector organisations concerned. The National Audit Office has extensive statutory rights of access, though it may not publish confidential material. Its remit is forensic: that is, to examine facts and/or events in order to evaluate the quality of public administration.

44. Should the National Audit Office ask to see sensitive material, it is good practice to respond openly and fully, making it clear which evidence cannot be published. While the National Audit Office does not assess policy, it often needs to understand the policy context of ministers' decisions; so National Audit Office staff may ask see submissions or records of decisions. For the most delicate material, it may make sense to invite the National Audit Office to view evidence without taking a copy away.

45. Accounting officers should be briefed throughout by their staff on a value for money study's progress including emerging findings and areas of potential concern. Basic disagreements about factual accuracy and interpretation of data should also be tackled at the pre-drafting stage. If there remain significant differences of view that cannot be resolved by staff, accounting officers may need to engage directly with the Comptroller and Auditor General.

46. As a study proceeds, the finance directors and then the accounting officers of the relevant organisations are asked to clear drafts for factual accuracy and completeness. Although organisations may not agree with the draft report's conclusions or recommendations, the aim should be to agree a text for factual accuracy and publication so that the Public Accounts Committee has clear evidence for its enquiries. The Committee usually finds 'disagreed' reports unsatisfactory. If agreement is not possible, accounting officers can insist upon including their own account alongside the National Audit Office's in the published Comptroller and Auditor General report.

47. Most of value for money reports lead to Public Accounts Committee enquiries through an oral hearing. The Public Accounts Committee expects witnesses to give clear, concise and accurate answers without misleading or avoiding responsibility. The Committee issues a report on its findings shortly after the hearing. After that the government responds to the Public Accounts Committee's recommendations in a published Treasury Minute. Twice a year, follow up Treasury Minutes report progress in implementing government agreed recommendations. The accounting officer should take a close interest throughout as the Committee may recall accounting officers to discuss progress or lack of progress.

## Accountability

48. Accountability is the essence of the accounting officer's business.

49. It takes some routine forms: financial accounts, including the governance statement; evidence to select committees; and quality assurance for parliamentary questions and statements, freedom of information requests and ministerial and official correspondence. Each of these channels should offer clear, accurate complete and up-to-date information. The accounting officer should decide how far to delegate these responsibilities.

50. What cannot be skipped is the accounting officer's *personal* evidence in parliament. In the case of evidence to the Public Accounts Committee, the convention is that the accounting officer should account for the actions of his or her organisation whether they took place during the accounting officer's time in post, or not. Public Accounts Committee requests for evidence from a former accounting officer should be considered carefully and normally accepted, if reasonable.

51. The accounting officer may also be supported at hearings by other witnesses particularly where it will assist the Committee to understand more the detail. The Treasury is always willing to help accounting officers prepare for hearings.

52. Accounting officers, especially those who are engaging with the National Audit Office on a value for money study or are likely to appear before the Public Accounts Committee, should also take time to read *Parliamentary scrutiny of public spending*<sup>5</sup> which contains essential guidance.

## Making difficult decisions

53. When the accounting officer of a public sector organisation faces difficult decisions, he or she needs to be clear that the actions of the organisation can be justified if called upon to explain them, whether in parliament or in public.

54. This is a personal responsibility. It calls for judging risks, balancing competing objectives and dealing with uncertainty. It is the accounting officer's job to make the best assessment he or she can, integrating, sifting and weighing all the factors.

55. Many decisions are of course routine. It is the art of the accounting officer's job to spot when issues are sufficiently tricky or significant to merit his or her intervention. It can be helpful to evaluate all significant policy proposals using an internal challenge function. And, rather than rely on piecemeal advice, it can also be helpful to bring all the considerations which have been applied together in an '**accounting officer assessment**'<sup>6</sup> of the proposal's compliance with all four accounting officer standards (see paragraph 6). Notes on the triggers are in the box at the end of this note on page 13.

56. Using the assessment, the accounting officer should then decide whether the activity proposed meets the standards – that is, whether there is a case for seeking a **ministerial direction** (or, in the case of an arm's length body, a board direction).

57. Beginning the assessment process early allows time to debate the initiative internally as well as identify sooner rather than later any significant deficiencies against accounting officer standards. Apart from providing time and opportunity to redesign a proposal to be consistent with the standards it may, on the other hand, confirm the unavoidable need for an early direction request. This is particularly relevant if proposed spending is imminent or an existing spending stream is, in the accounting officer's emerging view, likely to be no longer justifiable against the four standards. An accounting officer is less likely to be criticised for seeking an early direction than a late one which may be seen as delaying bringing the matter to parliament's attention.

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<sup>5</sup> *Parliamentary scrutiny of public spending* is published by HM Treasury and available on [www.gov.uk/government/publications](http://www.gov.uk/government/publications).

<sup>6</sup> Guidance on constructing an accounting officer assessment is set out in a separate HM Treasury note, *The accounting officer's assessment guide* and is available on [www.gov.uk/government/publications](http://www.gov.uk/government/publications).

**58.** But, before a direction request is sought as well as reduce or eliminate the inconsistency with the standards, the accounting officer should discuss the issue with the responsible minister. If it cannot be removed, the accounting officer should seek a direction. Even then, it is often still possible to arrive at an amicable difference of view with the minister, whose reasons for proceeding usually spring from broader issues than those which the accounting officer is able to bring to bear in his or her assessment.

**59.** The existence of a direction should be disclosed promptly, and certainly no later than in the publication of next annual financial accounts of the organisation concerned. In any case, the Comptroller and Auditor General must be informed immediately. And, in any subsequent Public Accounts Committee hearing, the accounting officer will not be blamed for departures from the *Managing Public Money* standards. Conversely, failure to seek a direction may attract Public Accounts Committee criticism since it appears to show deficiencies in the accounting officer's judgement.

**60.** Often, by their nature, issues that might call for a ministerial direction are novel and contentious and therefore require explicit Treasury consent. So, the Treasury should be in the picture from an early stage of discussions. Sometimes, the Treasury will identify an activity as appearing inconsistent with the accounting officer standards and may challenge the proposal in question. A good way to progress discussion is through a written narrative of the accounting officer's assessment of the proposal's compliance with standards.

**61.** If a ministerial direction is required which includes novel or contentious spending, the necessary Treasury financial consents can only be supplied by a Treasury minister, usually the Chief Secretary, as officials cannot sanction any proposed transaction or activity which breaches the accounting officer standards. If the Treasury minister does consent, he or she will normally do so only on condition that the departmental minister primarily responsible directs his or her accounting officer.

**62.** On the other hand, where the Comptroller and Auditor General discovers that the accounting officer has not sought a direction when, in his or her view, one should have been sought, a National Audit Office investigation is likely to follow.

### **And, remember . . .**

**63.** The accounting officer of a public sector organisation is the custodian of public trust in its use of public resources. It is important that all accounting officers meet high standard for lapses will tend to tarnish all.

**64.** Although accounting officer responsibilities are personal, that does not mean that advice is not available – for example, from a parent department (in the case of arm's length bodies), from finance and other functions within the organisation, from the Treasury spending team and from the Treasury Officer of Accounts.

**65.** Ambiguity is in the nature of the accounting officer's duties. So stand ready to exercise judgement in the public interest. And, do use common sense where it helps.

## Criteria for ministerial directions

Failure to satisfy one or more of four well established standards in *Managing Public Money* (Section 3.4) may prompt an accounting officer to seek a ministerial direction. A problematic transaction or proposed activity may breach several standards simultaneously.

The accounting officer's assessment should be dispassionate. Factors which cannot be estimated reliably should be identified and sized so far as possible. Policy imperative is never enough, important as it is to ministers. It may also help to ask someone not directly connected with the issue to support the assessment process.

### Regularity

An activity is regular if it has **adequate legal backing**. This means budget and Supply Estimate cover, specific legal powers in primary legislation (or ability to use the very limited new service rules), adequate Treasury consents and compliance with European Union law. Because difficult decisions are novel and/or contentious, explicit Treasury approval is essential for each transaction.

### Propriety

Public sector organisations should carry out their business in **conformity with *Managing Public Money***, including meeting parliament's expectations. The activity should be transparent, users of public services should be treated fairly, restrictions and penalties should be proportionate and justifiable, and so on.

Expenditure on initiatives should be affordable within the agreed multiyear budget. Longer term commitments should be sustainable beyond the budget period.

### Value for money

Value for money is the most common reason why accounting officers seek ministerial directions.

Measures should deliver **value for money for the Exchequer as a whole**. The public sector organisation carrying out the initiative may be worse off provided the proposal offers value for money for the Exchequer. It can be helpful to weigh into account impacts such as behavioural or reputational effects which cannot readily be estimated.

Ministers may have parallel success criteria, such as changing behaviour or lessening known problems in some way. While recognising their financial effects, accounting officers cannot dispense with the value for money criterion. In unfamiliar circumstances or where untried measures are contemplated, it may be wise to make a tentative start and to build in sufficient feedback and flexibility to make early adjustment possible.

### Feasibility

This trigger for directions is relatively new. It is a check on the quality of policy implementation.

The accounting officer should be satisfied that any proposed activity is **likely to be successful in securing its intended result at reasonable cost**. Warning signs include the likely possibility of inaccurate targeting, low take up rates, high administration costs, persistently high error rates and significant collateral damage.

It is important to identify and deal with feasibility issues early in the planning of a proposed activity because they may affect its fundamental design. A problem with feasibility usually also goes with problems with one or more of the other factors.

## Other sources of reading, support and advice

### Reading

#### [Managing Public Money](#)

HM Treasury guidance setting out the main principles for dealing with taxpayers' resources in United Kingdom government public sector organisations. It describes the fiduciary duties of those involved in handling public resources to work to high standards of probity expected by Parliament and the public. Chapter 3 sets out the personal responsibilities of accounting officers in central government.

#### [Parliamentary scrutiny of public spending](#)

Published by HM Treasury, it is aimed at guiding accounting officers of United Kingdom government public sector organisations and others engaging in the National Audit Office and parliament's continuous value for money scrutiny of government spending.

#### [Regularity, Propriety and Value for Money](#)

Published by HM Treasury, it is designed for accounting officers of United Kingdom central government organisations and members of their boards who have a role in ensuring that these organisations operate with probity, propriety and regularity.

#### [Corporate governance in central government departments: Code of Good Practice](#)

Published by HM Treasury and Cabinet Office, the code seeks to promote good corporate governance in central government departments and sets out the roles and functions of departmental boards and incorporate best practice in the public and private sectors.

#### [Civil Service Code](#)

Published by the Cabinet Office, the *Civil Service code* outlines the Civil Service's core values and the standards of behaviour expected of all civil servants in upholding these values.

#### [Ministerial Code](#)

The *Ministerial Code* sets out the standards of conduct expected of ministers and how they discharge their duties.

#### [Making an accounting officer assessment](#)

A note prepared by HM Treasury designed to help officials advising accounting officers faced with challenging decisions on policy initiatives and how to write an *accounting officer assessment* of whether proposed initiatives comply with *Managing Public Money* standards. It is particularly helpful in deciding whether or not to request a ministerial direction.

#### [Giving Evidence to Select Committees \(also known as 'the Osmotherly Rules'\)](#)

Published by the Cabinet Office, it provides guidance to civil servants appearing before parliamentary select committees.

#### [The Green Book: appraisal and evaluation in central government](#)

HM Treasury guidance for public sector bodies on how to appraise proposals before committing funds to a policy, programme or project.

All of the above publication may be accessed and downloaded from [www.gov.uk/government/publications](http://www.gov.uk/government/publications).

### Support and advice

#### Treasury Officer of Accounts team for general and specific and general advice

Richard Brown (Treasury Officer of Accounts)	<a href="mailto:richard.brown@hmtreasury.gov.uk">richard.brown@hmtreasury.gov.uk</a>	020 7270 6040
Marius Gallaher (Alternate Treasury Officer of Accounts)	<a href="mailto:marius.gallaher@hmtreasury.gov.uk">marius.gallaher@hmtreasury.gov.uk</a>	020 7270 5058

#### Civil Service Learning for training

Jane Dupres (Working in the Civil Service Team)	<a href="mailto:jane.dupres@cslearning.gsi.gov.uk">jane.dupres@cslearning.gsi.gov.uk</a>	020 7035 6402
Graham Davies (Working in the Civil Service Team)	<a href="mailto:graham.davies8@cslearning.gsi.gov.uk">graham.davies8@cslearning.gsi.gov.uk</a>	020 7035 3291