HM Treasury

Accounting officer assessments:

guidance

September 2017

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Preface

This note is designed to help accounting officers and officials who are advising accounting officers faced with challenging decisions on policy and spending initiatives and projects. As set out in *Managing Public Money,* an accounting officer in a public sector organisation is the person who parliament calls to account for stewardship of its resources. Accounting officers should routinely scrutinise significant policy proposals or plans to start or vary major projects and then assess whether they measure up to the standards expected.

This note outlines a method for assessing a policy or spending proposal against the four key accounting officer standards in *Managing Public Money*. The assessment will examine how far the policy or spending proposal is compatible with these standards thus enabling the accounting officer to decide whether to seek a ministerial (or board) direction, and if so on what grounds.

It also includes guidance on the government commitment (from April 2017) to publish a summary of key points from an accounting officer assessment in certain circumstances.

This note complements *Managing Public Money* and should be read by all accounting officers.

Contents

1 What is an AO assessment?

Purpose and when to produce one

1.1 Each accounting officer must make sure that the actions of the public organisation he or she leads meet the four accounting officer standards of regularity, propriety, value for money and feasibility expected by parliament and the public for use of public resources.[1] The accounting officer should personally approve, in advance, all significant initiatives, policies, programmes and projects (taking account of any internal delegated authorities), and so be in a position to provide assurance to parliament that those activities are meeting the standards. Occasionally, he or she may also need to review existing programmes or projects against those standards.

1.2 One straightforward method of analysis of whether the standards have been met is a systematic written **accounting officer assessment**. It is good practice to prepare one for each novel and contentious transaction or proposal. The Treasury regularly asks spending departments and organisations for such analyses before clearing them to proceed.

1.3 Following recommendation from the Public Accounts Committee (PAC), from April 2017, an accounting officer assessment should always be produced for projects or programmes which form part of the Government's Major Projects Portfolio (GMPP), alongside the request for the accounting officer's approval of the Outline Business Case (or at the point when it enters the GMPP if this is later). An updated accounting officer assessment should be prepared at subsequent stages of the project if it departs from the four standards or the agreed plan – including any contingency – in terms of costs, benefits, timescales, or level of risk, which informed the accounting officer's previous approval.

1.4 It is for the Senior Responsible Owner (SRO) of a GMPP project to decide whether or not an accounting officer assessment should be prepared at any other stage of the project. SROs should be prepared to defend their decisions to Parliament if challenged, for example, if called to give evidence the Public Accounts Committee.

1.5 A summary of the key points from an accounting officer assessment of a GMPP project should also be prepared and published. Further guidance on the form and timing of this publication is included in Chapter 4.

1.6 The full accounting officer assessment should provide a frank examination of the key issues including any sensitive issues. It should address the essence of the policy which is being delivered, its purposes and its prospect of successful delivery or implementation. It is therefore not usually published in full.

1.7 An accounting officer assessment:

- helps to ensure good decision making, and provide positive assurance that the four accounting officer standards are being met
- informs design or redesign of a policy or proposal so that the four accounting officer standards are met
- helps decide whether to seek a ministerial direction,[2] and if so on what grounds

1 Set out in chapter 3 of Managing Public Money
www.GOV.UK/government/publications/managing-public-money

2 Or, in the case of an arm's length body, a board direction

- ensures good record keeping on the policy or proposed action
- helps deal with challenges to the decision, for example, from the Public Accounts Committee

The accounting officer standards

1.8 There are four established accounting officer standards or criteria on which an accounting officer may carry out an assessment or seek a ministerial (or board) direction. They are:

- regularity
- propriety
- value for money
- feasibility

1.9 If a policy is considered satisfactory in an analysis against each of the above standards, it will not cause the accounting officer to ask for a ministerial (or board) direction.

This guidance

1.10 An accounting officer assessment should be drafted to suit the circumstances it is addressing. This guidance sets out the key considerations for officials drafting an assessment for their accounting officer:

- Chapter 2 recommends a structure based around the four accounting officer standards
- Chapter 3 gives guidance on seeking a ministerial (or board) direction
- Chapter 4 outlines the circumstances when accounting officers should publish a summary of the key points from an assessment which have informed their decision to proceed (without a direction); and a template for an assessment summary is included at Annex A
- Chapter 5 lists sources of further advice, guidance and support

1.11 This guidance is for all accounting officers, not just the principal accounting officer of a government department. Accounting officers in arm's length bodies will need to consider proposals within their delegated responsibilities, sometimes to determine whether a proposal should be referred to the principal accounting officer (for example, if it is novel, contentious or repercussive). *Managing Public Money* gives further guidance on the relationship between principal accounting officers and other accounting officers which they appoint.[3]

[3] See *Managing Public Money* Chapter 3 and 7, and Annex 7.2.

2 What should it contain?

Background and context

2.1 An accounting officer assessment usually starts with a description of the proposed policy: its context, objectives, mechanics and policy purpose. The note should go on to assess the proposal against each of the four criteria or standards in paragraph 1.8; then seek to reach a conclusion.

2.1.1 Beginning the assessment process early allows time to debate the initiative internally and identify any significant deficiencies against accounting officer standards as soon as possible. Early assessment provides time and opportunity to redesign a proposal to be consistent with the standards. Alternatively, it may 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 will want to be sighted early on any risks, and avoid any delays in bringing the matter to Parliament's attention.

2.1.2 The analysis should consider the issue in the round. A ministerial policy decision cannot be sufficient justification alone for proceeding. The accounting officer's job is to try to reconcile ministers' policy objectives with the standards for use of public funds.

2.1.3 Brevity in the note will help the arguments stand out. Technical discussion (for example, on economic effects) can be drawn out in annexes, with a summary in the note itself.

The accounting officer standards

Regularity

2.2 To be *regular*, a policy or proposal must rely on clear legal powers. These are:

- *either* specific legislation setting out what ministers are able to do, for example, make grants, operate a service or establish an institution
- *or* the department's inherent (common law) powers.

2.2.1 Existing primary legislation may be sufficient to empower the new policy or proposal, or secondary legislation may be able to extend powers as necessary. Take legal advice on which applies.

2.2.2 Common law powers may suffice when the policy or proposal involves activity which any reasonable person might undertake (for example, forming a company or operating an administrative process), subject to certain caveats.[1] Take legal advice to avoid going beyond what is reasonable.

2.2.3 If neither of these routes is available, the policy or proposal needs new primary legislation.

2.2.4 Ministers often want to implement a policy initiative or proposal quickly. It may be difficult to accommodate such ambitions. If specific primary legislation is required, a suitable parliamentary bill must be found. This may mean bidding for bill space in the next parliamentary session. Consult the parliamentary clerk at an early stage.

[1] It is not possible to use common law powers to undermine an existing function in legislation, for example, to pay grant at a higher rate than allowed in legislation. Nor, can common law override international obligations.

2.2.5 Sometimes, it is possible to arrange for a new policy or initiative to be carried out voluntarily and plan to secure legislation later. This can work if no public expenditure is involved.

2.2.6 When primary legislation is taken for a new policy, it is important to respect the *new services rules* (see chapter 2 of *Managing Public Money*). Normally, spending on a new service can only begin after Royal Assent. Any spending on a new service is not allowed until after second reading in the House of Commons, and then only if the legislation is sufficiently uncontentious as to leave little doubt about its successful passage. After that, modest expenditure financed out of the Contingencies Fund may be possible if the intended purpose passes strict tests of public interest and urgency (see Box 2.A: below).

2.2.7 In exceptional circumstances, a new policy may be so pressing that there is simply not time for new primary legislation. Should that happen the accounting officer needs to decide, taking legal advice, whether he or she can justify going ahead in the public interest, planning to take retrospective primary legislation later. This course is only open in a major emergency, not simply to implement a policy early – no matter how desirable ministers may find it.

2.2.8 Once sufficient statutory authority has been identified, access to finance from the Consolidated Fund is provided when Parliament approves an Estimate (see Box 2.A: below). If the planning horizon is short, presenting a Supplementary Estimate to parliament may be needed, adjusting the ambit of the vote if it does not cover the new service. Consult the Estimates Clerk in the Treasury.

2.2.9 Finally, the proposed policy needs to be consistent with established United Kingdom and European Union law. Important issues to consider are state aid, competition, procurement and employment law. Take legal advice and consult the Department for Business, Energy and Industrial Strategy (BEIS) as necessary.

Box 2.A: Sources of government funding

- The Consolidated Fund
  administered by HM Treasury, with bank accounts maintained at the Bank of England, is regarded as central government's current account; all payments from the fund require statutory authority
- The Contingencies Fund
  administered by HM Treasury, is used to finance payments for urgent services in anticipation of parliamentary provision, to provide funds required temporarily by government departments and to meet other temporary cash deficiencies.

Propriety

2.3 Regularity and propriety are often quoted together, but they are separate ideas. Use of public funds is *proper* if it meets the standards in *Managing Public Money* and accords with the generally understood principles of public life.

2.3.1 Thus, irregular expenditure (see above) is often improper. It is also possible for regular expenditure to be improper, for example if it exceeds provision in the agreed budget.

2.3.2 To decide whether a proposed course is proper, an accounting officer should consider whether:

- the policy or proposal and its implementation plan accord with *Managing Public Money*

- the policy or proposal is even-handed and targeted as ministers (or the board) want
- it can be administered to a standard that meets public expectations
- the risks associated with the policy or proposal are acceptable
- the policy or proposal is sustainable, including whether sufficient public resources are available and are likely to continue to be available
- there could be unacceptable damage to the reputation of the department or organisation, the government, or the United Kingdom generally
- it might frustrate any other government policy (for example, deregulation or devolution) or damage any lawful private sector business in an unwarranted way

2.3.3 To satisfy the principle of *regularity*, Departments should ensure that both they and their ALBs have adequate legal cover for any specific actions they undertake. If this would solely rely on common-law or prerogative powers, *propriety* might nevertheless require specific legislative powers. In a Concordat with the Public Accounts Committee in 1932, the Treasury undertook that departments would not spend without adequate legal authority. *Managing Public Money* gives further guidance on these parliamentary expectations.[2]

2.3.4 This list is not exhaustive. The assessment may have to draw upon uncertain analysis. If the initiative is innovative, the analysis may need to consider the balance of risk and likely outcomes. The accounting officer should form an all-round judgment taking into account what seems relevant.

2.3.5 Propriety also includes meeting the expectations of Parliament in respect of transparency. This section of the full assessment should include advice to the accounting officer on whether it falls within the government's commitment to publish a summary of key points from accounting officer assessments for projects within the Government's Major Projects Portfolio (see Chapter 4). Any arguments for an exception from this commitment should be made in this section, for the accounting officer to consider.

Value for money

2.4 Often the most important part of the accounting officer assessment is *value for money*. This part of the accounting officer evaluation should use the most appropriate techniques, including the Treasury's *Green Book*.[3]

2.4.1 The proposed action should achieve good value for money that represents sound use of public funds. The very best value may not be attainable, for example, where it cannot be recognised analytically, or is not practical. In the analysis of the alternative realistic options, the 'do nothing' (or 'do least') option should always be evaluated to check that action is preferable to inaction.

2.4.2 The assessment required is whether the policy is good value for the Exchequer as a whole – not just for the accounting officer's organisation.[4] It is not acceptable for a policy to deliver gain for one department at the expense of another if the Exchequer is worse off overall. It may be prudent to consult other departments and organisations. Take care to allow for tax effects and the impact on benefit claims, where relevant.

[2] See *Managing Public Money*, Sections 2.5 and 2.6, and Annexes 2.3 and 2.4

[3] *The Green Book: appraisal and evaluation in central government* is available at: www.GOV.UK/government/publications/the-green-book-appraisal-and-evaluation-in-central-governent

[4] See *Managing Public Money*, paragraph 3.3.3

2.4.3 For innovative policies and proposals, it can be difficult to quantify benefits even if costs can be identified. In these circumstances, the assessment should make the most plausible projection available. Cross-checks using different methods may help. Sometimes, it is possible to do no more than identify the scale of the problem to be tackled and then examine why the proposed action should both be effective and have tolerable cost. But, policy preference alone is not a justification for proceeding.

2.4.4 It may make sense to bring into account unquantifiable factors, such as the value of demonstration or the impact on reputation of action or inaction. These factors should be treated with caution. When they are in play, there is usually resonance with assessment of propriety too.

2.4.5 Value for money evaluation should also take account of risk. If the projected outcome entails great risk, its benefits should probably be discounted or its costs adjusted to build in contingency costs. If risk transfer to a third party is intended, it is important to be confident that this will work in adverse circumstances as well as favourable.

Feasibility

2.5 Feasibility often overlaps with value for money and/or propriety. The judgement to be made is whether government has the ability to carry out the proposed policy effectively and credibly. Precedents, market testing and pilot studies can give confidence that a new policy or proposal will be feasible. Conversely, warning signs include novelty, high administration costs, high error rates and significant compliance costs. Where there is doubt about the quality of administration, the proposed course may well also be inefficient or improper.

2.5.1 The deliverability assessment of a major project is also an aspect of feasibility. Where delivery concerns have been raised (for example, in a gateway review), the full accounting officer assessment would normally be expected to note those concerns, and reflect any mitigating actions taken or planned as a result. Although the accounting officer might expect to be notified of these concerns as soon as they are raised, it is preferable for the written assessment of feasibility to be prepared once any mitigating actions have been taken, so that the accounting officer to can also take those into account.

Working with other organisations

2.6 Sometimes an accounting officer decision involves several public sector organisations. In these cases, each accounting officer should take a separate view against the same four criteria or accounting officer standards, each from his or her own perspective.

2.7 Where the decision is about proposed action in an arm’s length body, it is important to check that the accounting officer of the sponsor department (the principal accounting officer, who has responsibility for the overall system) has no objection. It is essential that the accounting officer of an arm's length body has the confidence of the principal accounting officer who will often have appointed him or her.

2.8 Some policies entail setting up a new public sector organisation. Where one is needed, the usual range of choice is:

- government executive agency
- non-departmental public body
  (sometimes established as a wholly-owned company)
- non-ministerial department
- advisory body or another commercial model

2.9 Each model has its strengths and weaknesses and justification for a preferred model needs to be convincing. Chapter 7 of *Managing Public Money*, and guidance from the Cabinet Office may help make the selection.[5]

In the round: the accounting officer's judgement

2.10 The assessment the accounting officer makes is a *personal* judgment and supersedes any other considerations, for example, advice or tacit approval from a board. In making the assessment, the accounting officer should set aside any other responsibilities (for example, as a board member) which are not relevant to the assessment.[6] The ultimate judgement should explicitly take account of all four accounting officer standards taken together.

2.10.1 When each of the standards have been assessed, the accounting officer needs to reach a rounded assessment on whether a ministerial (or board) direction is required. It is common to find interactions between the four standards, for example, protecting reputation may add to costs.

2.10.2 The key judgement is whether the accounting officer can confidently defend the policy as satisfactory use of public resources. Often, there is a range of possible combinations of actions, which would produce the desired policy outcome; the accounting officer's task is then to find the most appropriate blend. The objective is an acceptable quality of public administration in implementing ministers' (or a board's) policy objectives.

Further accounting officer assessments

2.11 Often, big intricate decisions have long lead times. In such cases, it is good practice to make the accounting officer assessment in principle at an early point, firming it up at suitable strategic points as the policy or proposal is developed. This makes for orderly evaluation of the key features of the policy, with no surprises at the final decision point. Apart from providing time to redesign a policy or proposal, early assessment may flag up how the proposal can be better designed to meet both ministers' and parliament's requirements, or whether there is a for a ministerial (or board) direction, particularly when proposed spending is imminent or an existing spending stream no longer complies with the four accounting officer standards.

[5] *Classification of public bodies: guidance for departments* is available from: www.GOV.UK/government/publications/classification-of-public-bodies-information-and-guidance

[6] *Managing Public Money* (paragraph 3.8.5) explains what an accounting officer should do if these duties might create a conflict.

3 Seeking a direction

3.1 If, after analysis, the accounting officer concludes that the proposed policy does not accord with the accounting officer standards set out in *Managing Public Money*, the best next step is to consider whether the policy or proposed course of action can be modified to make it fit. The goal is to identify a policy or course of action which will achieve the minister's (or board's) policy objectives without impugning the accounting officer's standards.

3.2 If it is not possible to redesign the policy or proposal on those lines, there may be no alternative to the accounting officer seeking a ministerial (or board) direction. See chapter 3 of *Managing Public Money*.

3.3 The direction itself is a formal exchange of letters with the most senior minister in the department (or in the case of an arm's length body, the chair of the board). In one letter, the accounting officer identifies why the proposed action does not meet the accounting officer standards in *Managing Public Money*. In reply the minister (or the board, in the case of an arm's length body) authorises the accounting officer to go ahead anyway, citing reasons. These reasons typically involve wider factors of the kind that accounting officers cannot reasonably bring to bear, such as urgency, long term policy intentions or confidence about breaking the normal parliamentary conventions for notice, disclosure, etc.

3.4 The existence of the direction should be made public no later than the department or organisation's next annual accounts unless confidentiality is essential (for example, because of market sensitivity). If there is considerable public interest in the matter, early publication is good practice. Directions are copied to the PAC and the Comptroller and Auditor General.

4 Publishing a summary

The commitment to publish

4.1 From April 2017, accounting officers who have considered an assessment for a project in the Government's Major Projects Portfolio (GMPP), in line with this guidance,[1] and approved it, should provide to Parliament a summary of the key points from the assessment which informed their judgement.

4.2 Accounting officers may choose to publish similar information from assessments made in other circumstances at their discretion, but there is no requirement to do so. This should normally only be considered in cases where they have received a written assessment and approved it.

4.3 Publication of the full AO assessment will not normally be appropriate. The summary should aim to make clear the basis on which the accounting officer made the decision to approve the assessment.

Withholding sensitive information

4.4 Sensitive information includes any information which would normally fall within the scope of an exemption from disclosure under the *Freedom of Information Act 2000*. This includes, for example, commercially sensitive information, legal advice, internal policy discussion within government, and information planned for future publication.

4.5 In deciding what information to include in the summary, and what to withhold, accounting officers should consider the balance between:

- the public interest in transparency, especially where public resources are committed
- the general public interest in maintaining a confidential space for internal policy discussions within government.

4.6 Sensitive information should be redacted, including any policy options not taken forward. Information explicitly prepared with the intention of being protected from disclosure – such as project reviews by the *Infrastructure and Projects Authority* (IPA) – should always be withheld. Other information might need to be protected until it has been released under other transparency commitments.[2] Departments should consult with those who are responsible for any potentially sensitive information for clearance before publication (including the IPA for project assessments, commercial partners, legal advisers and relevant policy areas).

Timing of publication

4.7 The timing of publication will also depend on the public interest test. In many cases it might be possible to publish the summary as soon as the decision to proceed has been made. In other cases, timing might depend on other sensitivities – such as respecting commercial confidentiality, or the need to remain consistent with existing transparency policies.

[1] See paragraph 1.3.

[2] The delivery confidence assessment ('RAG status') of a major project is one example of such information.

4.8 Accounting officers should decide whether to publish sooner with less information, or withhold publication until more detail can be given, balancing the public interest and parliamentary expectations.

The form of publication

4.9 The summary of key points should be prepared in a form which sets out clearly the proposal being considered and the basis on which it has been approved. Annex A suggests a common format, but this does not need to be followed in all cases. This has been drafted in the form of an Accounting Officer Memorandum, and includes recommended opening and closing paragraphs.

4.10 Summary assessments should be written in the name of the accounting officer who has agreed to a project or proposal. They should be signed and dated, and presented in the form of a departmental minute.

4.11 Once signed, the principal accounting officer should arrange for a copy to be posted on the department's pages of the government's website (GOV.UK). The Treasury will create a single collection page titled 'Accounting officer assessments' on GOV.UK that will link to these publications. Departments should ensure that their page is added to this collection page once they publish it.

4.12 Copies should be deposited in the Library of the House of Commons, and sent to the Comptroller and Auditor General and the Treasury Officer of Accounts. It should also be copied to the principal accounting officer, if prepared by another accounting officer in the department or one of its arm's length bodies.

4.13 If the deposit in the Library requires a specific ministerial commitment, departments should note the Government's response to the Public Accounts Committee in December 2016 (Cm 9398 – page 4 paragraph 3.6). If the Library asks for more than this, departments should seek the views of their ministers on whether to lay a Written Ministerial Statement. If this is not thought necessary, a brief Ministerial letter covering the copy to the C&AG could include a line that the memorandum and a copy the letter will be deposited in the Library of the House.

Sensitive cases

4.14 In some cases, the public interest in maintaining confidentiality will be so great that no summary of key points can be published. In these cases, the accounting officer should consider writing to the Public Accounts Committee Chair informing them that an assessment has been approved, but explaining the need for confidentiality. The letter should also be copied to Comptroller and Auditor General and the Treasury Officer of Accounts, and considered for publication on GOV.UK.

4.15 In exceptional cases, a project might be so sensitive that no disclosure of it can be made in the public domain. In these cases, the accounting officer should still receive and consider a full assessment, but no publication or notification is required. The accounting officer should be prepared to defend in Parliament any decision not to publish if challenged.

5 Other sources of advice

Publications

The Treasury and Cabinet Office produce a range of publications to assist accounting officers, and officials supporting them. All of these are available from the government's website:

Box 5.A: Treasury and Cabinet Office publications

Managing Public Money

Treasury guidance setting out the main principles for dealing with taxpayers' resources in UK 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.

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 UK central government organisations and members of their boards who have a role in ensuring that these organisations operate with probity, propriety and regularity.

The accounting officer's survival guide

A guide, published by HM Treasury, intended to be of assistance to all accounting officers but should be particularly helpful to those newly appointed to arm's length bodies.

Corporate governance in central government departments: Code of Good Practice

Published by HM Treasury and Cabinet Office, the code and its associated guidance seeks to promote good corporate governance in central government departments. It sets out the roles and functions of departmental boards, incorporating 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.

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

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

Support, guidance and advice

The *Treasury Officer of Accounts* team in HM Treasury can provide additional support, guidance and advice on the role of accounting officers and the use of accounting officer assessments to inform effective decision-making.

A Template for an assessment summary

Accounting officers who have considered an assessment for a project in the Government's Major Projects Portfolio (GMPP), and approved it, should provide to Parliament a summary of the key points from the assessment which informed their judgement.

This annex suggests a common format for these summary assessments in the form of an Accounting Officer Memorandum. The template does not need to be followed in all cases. The summary should be adapted to suit the particular circumstances of the proposal being considered.

Recommended text for opening and closing paragraphs is included in the template. Sections in square brackets indicate guidance to be followed, rather than text to be included.

Full guidance on publication is in Chapter 4.

Accounting Officer Memorandum: [Title of project]

[The summary of an accounting officer assessment should be prepared by the named accounting officer who has agreed for a project or proposal to proceed. It should be signed and dated with the date on which the summary is to be published, and prepared on a letterhead or other document format which identifies the public sector organisation in respect of which the assessment has been made.]

[Standard opening paragraph(s)]

It is normal practice for accounting officers to scrutinise significant policy proposals or plans to start or vary major projects, and then assess whether they measure up to the standards set out in *Managing Public Money*. From April 2017, the government has committed to make a summary of the key points from these assessments available to Parliament when an accounting officer has agreed an assessment of projects within the Government's Major Projects Portfolio.

[If an accounting officer has chosen to publish an assessment voluntarily, outside the government's commitment for GMPP projects, a summary of the reasons for that decision should be included here.]

Background and context

[A summary of the project and its context including:

- the title of the project and its main objectives
- the date and stage of delivery at which the assessment was made (e.g. Outline Business Case)
- the department (or public body) for which the accounting officer who made the assessment is responsible]

Assessment against the accounting officer standards

Regularity

[A summary of any regularity issues considered by the accounting officer in approving the assessment.]

Propriety

[A summary of any propriety issues considered by the accounting officer in approving the assessment.]

Value for Money

[A summary of the value for money issues considered by the accounting officer in approving the assessment.]

Feasibility

[A summary of the feasibility issues considered by the accounting officer in approving the assessment.]

[Feasibility will include assessments of deliverability made at (for example) gateway reviews. Sensitive information should not be included, or publication withheld until any sensitivities have been removed. The Infrastructure and Projects Authority should be consulted about these sensitivities prior to publication.]

Conclusion

[A summary of the accounting officer's overall conclusion taking the factors above into account.]

[Standard closing paragraphs]

As the accounting officer for [*scope of AO responsibilities*] I considered this assessment of [*title of project*] and approved it on [*date of approval*].

[If there has been a delay in the timing of publication since the assessment was agreed, the reasons should be summarised here.]

I have prepared this summary to set out the key points which informed my decision. If any of these factors change materially during the lifetime of this project, I undertake to prepare a revised summary, setting out my assessment of them.

This summary will be published on the government's website (GOV.UK). Copies will be deposited in the Library of the House of Commons, and sent to the Comptroller and Auditor General and Treasury Officer of Accounts.

[Accounting Officer's name, signature and date of signing]

HM Treasury contacts

This document can be downloaded from www.gov.uk

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

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