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Accounting officer assessments and framework documents

Dear Accounting Officer

Contact

Please address enquiries to TOAEnquiries@hmtreasury.gov.uk

Action

All accounting officers should ensure that any outstanding summaries of accounting officer assessments have been published in line with the requirements set out in Managing Public Money by the beginning of September, and in future that all summary accounting officer assessments are published in a timely way.

Additionally, where an accounting officer decides the public interest is best served by delaying publication of a summary assessment, they should nevertheless share the summary on a confidential basis with the chairs of the PAC and the relevant departmental select committee, as well as the Comptroller & Auditor General and the Treasury Officer of Accounts.

Separately, principal accounting officers should also ensure that all framework documents for their arm's length bodies are published online and deposited in the Libraries of both Houses of Parliament.

Accounting officer assessments

On 11 July 2022, the National Audit Office (NAO) published a value for money study entitled "Accounting officer assessments: improving decision-making and transparency

over government's major programmes"¹. This found that accounting officer assessments both support accounting officers in making good decisions that align with Parliament's expectations for spending public money, and support the transparency and effective scrutiny of spending and decision-making by Parliament on behalf of taxpayers.

However, the NAO were not assured that accounting officers are consistently publishing and sharing their accounting officer assessments on major programmes in line with the requirements of Managing Public Money.

I am therefore setting an expectation that accounting officers ensure that any summary accounting officer assessments that should have already been published are done so by the beginning of September. Accounting officers should also satisfy themselves that they have adequate arrangements in place in respect of GMPP projects to ensure that in future accounting officer assessments are produced, and summaries published, in line with the requirements of Managing Public Money.

The accounting officer assessment guidance recognises that the content and timing of publication of summaries will depend on the public interest test, especially with regard to commercial confidentiality. In these circumstances, it is for the accounting officers to decide whether to publish sooner with less information, or withhold publication until more detail can be given, balancing the public interest and Parliamentary expectations.

To improve transparency, where an accounting officer does decide to delay publication, they should share the summary assessment on a confidential basis with the chairs of the PAC and the relevant departmental select committee, along with an explanation of when they expect the need for confidentiality to fall away and publication to take place. These should also be shared at the same time with the Comptroller & Auditor General and the Treasury Officer of Accounts. This aligns with the process already in place for sharing confidential ministerial directions.

The annex to this letter summarises the requirements of this existing guidance, including for accounting officers to complete accounting officer assessments, and when and how to publish accounting officer assessments and framework documents.

In order for the Treasury Officer of Accounts to report to Parliament on compliance with this requirement, Accounting Officers with projects on the GMPP should write to the Treasury Officer Accounts by mid-August at TOAEnquiries@hmtreasury.gov.uk detailing:

- which projects they consider met the criteria for a summary AO assessment to be published, outlined in the annex to this letter and published guidance
- confirmation that those summaries have been published
- or where confidentiality requirements are that a summary cannot be published, that confidential summaries have been communicated to the chair of the Public Accounts Committee

¹ [NAO: Accounting officer assessments: improving decision-making and transparency over government's major programmes](#)

Publication of framework documents

Guidance on framework documents and the requirement to publish framework documents is set out in:

- Chapter 7 of Managing Public Money
- Framework documents guidance and templates²

All framework documents should be published online and deposited in the Libraries of both Houses of Parliament. The Treasury will shortly establish a collection page on gov.uk to link to all department's framework documents. Departments should ensure that their existing framework documents are added to this collection page and future framework documents are added once published.

Previously, departments may have been asked to lay written ministerial statements each time they deposited a framework document in the Libraries of the Houses of Parliament. The Chief Secretary to the Treasury made a statement in the House of Commons on 4 July 2022³ which should facilitate departments laying framework documents in the Libraries without needing to lay their own individual written ministerial statements.

Further support

As always, the Treasury stands ready to provide further support and guidance to departments and their arm's length bodies on these issues. We will also be providing additional training on accounting officer assessments over the next months through the Government Finance Function.



David Fairbrother
Treasury Officer of Account

² [Managing Public Money: Framework documents guidance](#)

³ [Written Ministerial Statement: Depositing Framework Documents in the House Libraries](#)

Annex – summary of requirements and guidance on the use and publication of accounting officer assessments

Requirements in relation to the use and publication of accounting officer assessments is set out in section 3.4 of Managing Public Money. This is complemented by guidance in:

- accounting officer assessments guidance⁴
- Treasury approvals process for programmes and projects guidance⁵
- DAO 06/21⁶ and DAO 07/21⁷

When accounting officer assessments should be completed

1. Alongside the request for the accounting officer's approval of the Outline Business Case (OBC; or at the point when it enters the Government's Major Projects Portfolio (GMPP) if this is later).
2. 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.
3. If the Senior Responsible Owner (SRO) of the project decides one is merited at any other stage of the project.
4. In addition, it is good practice to prepare an accounting officer assessment for each novel and contentious transaction or proposal involving the use of public funds.

For GMPP Projects at OBC stage

An accounting officer assessment should always be produced for projects or programmes which form part of the GMPP.

Initially in principle at an early point, then again as appropriate in more detail at suitable strategic points as the policy or proposal is developed.

Where there has been a significant change in the project

As outlined in Treasury approvals process guidance⁵, if there are significant changes in a project, an updated accounting officer assessment should be produced to confirm that the accounting officer remains content, and that nothing has changed that influences the initial accounting officer assessment. Such changes might concern value for money, affordability, market appetite, or deliverability – in particular, a reduction in the Delivery Confidence Assessment (DCA) automatically triggers a requirement for an updated accounting officer assessment. If there has been any significant change from OBC, a full accounting officer assessment is required.

More broadly, Senior Responsible Owners (SRO) should refer qualifying projects and programmes to accounting officers for approval to proceed at key stages of implementation, where there are significant questions about any or all of the four principles of Managing Public Money which have not been addressed at earlier stages.

⁴ [Accounting officer assessment guidance](#)

⁵ [Treasury approvals process for programmes and projects guidance](#)

⁶ [DAO 06/21](#)

⁷ [DAO 07/21](#)

Publication of accounting officer assessments

Whenever an accounting officer assessment is produced for a GMPP project, a summary of the key points should be prepared and published⁴. Publication of the summary should ideally come at the point of approval of the OBC. However, accounting officers have discretion in line with 4.10 and 4.11 of the guidance to determine the timing of publication, balancing Parliament's expectations and the public interest test.

As set out in this DAO, where an accounting officer does decide to delay publication, they should share the summary assessment on a confidential basis with the chairs of the PAC and the relevant departmental select committee, along with an explanation of when they expect the need for confidentiality to fall away and publication to take place. These should also be shared at the same time with the Comptroller & Auditor General and the Treasury Officer of Accounts.

The summary should be published on the department's pages of GOV.UK. The Treasury maintains a collection page titled 'Accounting Officer Assessments' on GOV.UK that links to these publications. Departments should ensure that their page is added to this collection page once they publish it. Copies should be deposited in the Libraries of the Houses of Parliament⁸ 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. Whenever a summary is published, as well as being published on gov.uk, it should be sent directly to the Chair of the Committee for Public Accounts (pubaccom@parliament.uk).

⁸ The Chief Secretary to the Treasury made a statement³ in the House of Commons on 4 July 2022 which should facilitate departments laying accounting officer assessments in the Libraries without needing to lay their own individual written ministerial statements.