



House of Commons
Public Administration
and Constitutional Affairs
Committee

**Accounting for
Democracy Revisited:
The Government
Response and Proposed
Review**

Sixth Report of Session 2017–19

*Ordered by the House of Commons
to be printed 20 June 2018*

Public Administration and Constitutional Affairs

The Public Administration and Constitutional Affairs Committee is appointed by the House of Commons to examine the reports of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England, which are laid before this House, and matters in connection therewith; to consider matters relating to the quality and standards of administration provided by civil service departments, and other matters relating to the civil service; and to consider constitutional affairs.

Current membership

[Sir Bernard Jenkin MP](#) (*Conservative, Harwich and North Essex*) (Chair)

[Ronnie Cowan MP](#) (*Scottish National Party, Inverclyde*)

[Paul Flynn MP](#) (*Labour, Newport West*)

[Mr Marcus Fysh MP](#) (*Conservative, Yeovil*)

[Dame Cheryl Gillan MP](#) (*Conservative, Chesham and Amersham*)

[Kelvin Hopkins MP](#) (*Independent, Luton North*)

[Dr Rupa Huq MP](#) (*Labour, Ealing Central and Acton*)

[Mr David Jones MP](#) (*Conservative, Clwyd West*)

[Sandy Martin MP](#) (*Labour, Ipswich*)

[David Morris MP](#) (*Conservative, Morecambe and Lunesdale*)

[Tulip Siddiq MP](#) (*Labour, Hampstead and Kilburn*)

Powers

The committee is a select committee, the powers of which are set out in House of Commons Standing Orders, principally in SO No 146. These are available on the internet via www.parliament.uk.

Publication

Committee reports are published on the Committee's website at www.parliament.uk/pacac and in print by Order of the House.

Evidence relating to this report is published on the [inquiry publications page](#) of the Committee's website.

Committee staff

The current staff of the Committee are Libby Kurien (Clerk), Sarah Thatcher (Clerk), Ian Bradshaw (Second Clerk), Dr Patrick Thomas (Committee Specialist), Dr Philip Larkin (Committee Specialist), Makka Habre (Committee Specialist), Dr Henry Midgley (Committee Specialist), Gabrielle Hill (Senior Committee Assistant), Iwona Hankin (Committee Assistant), and Mr Alex Paterson (Media Officer).

Contacts

All correspondence should be addressed to the Clerk of the Public Administration and Constitutional Affairs Committee, House of Commons, London SW1A 0AA. The telephone number for general enquiries is 020 7219 3268; the Committee's email address is pacac@parliament.uk.

Contents

Summary	3
1 Accounting for Democracy	5
Our Report	5
2 The response to the Report	8
The Government's response	8
The Government's view of the Report	8
Review	9
Disagreements with the Committee's Report	10
Conclusions and recommendations	13
Annex 1: Ministerial Promises	15
Appendix 1: Government Response	56
Appendix 2: National Audit Office Response	62
Formal minutes	90
List of Reports from the Committee during the current Parliament	91

Summary

Financial accountability is central to British democracy. Parliament's ultimate authority rests, in part, upon its power to refuse the executive money and to hold the Government to account for its use of that money. Parliament therefore needs to know whether the executive has used public money for its intended purpose, and how effectively the Executive has spent the money Parliament assigned to it. To do this, Parliament needs credible and accessible information. Internally, the Government also needs to understand how effectively it spends and prioritises its spending.

In 2017, our predecessor Committee published a comprehensive Report about the information provided to Parliament in Government accounts and the information that the Government itself uses for its internal management. Our predecessor Committee found that the information provided to Parliament through government annual accounts does not enable effective Parliamentary scrutiny and, within government, management information is not adequately used.

The Government's Response to our 2017 Report is almost a year late, and announces a government review. This unusual response underlines how much needs to change in respect of government accounting. We regret the Government's failure to respond on time and in detail.

Our predecessor Committee's central recommendation was that financial information in Government had four purposes: to maintain and ensure the House of Commons' power over the Government, to enable the public and Parliament to assess the value for money of the delivery of public policy, to provide a credible record that can be relied upon externally and internally to provide ministers and officials with the information they need to run departments. For example, to improve the scrutiny of the value for money of the delivery of public policy, it recommended that the annual accounts should include the costs of policies, programmes and projects (rather than only by organisational unit, which is so much less meaningful). It recommended that the Government continue to focus on improving its management information and that its use should be integrated into departmental decision-making. These recommendations remain radical. Government accounts would be compiled on the basis of the interests of potential users—such as of citizens and Parliamentarians—rather than just to satisfy accountants; and the Civil Service would have to adopt a more data-led approach to managing the public sector using management accounts. These changes are necessary for both the democratic government and meaningful accountability of spending and programmes, as well as for more efficient management of public services.

However, PACAC welcomes the Government's endorsement of several of the 2017 recommendations about the key purposes of accounts. The Treasury needs to transform their general endorsement of our 2017 findings into concrete guidance to departments.

We also welcome the Government's decision to conduct a review of government accounts based on our 2017 Report.

We have set out in this Report our expectations for that review, including its timescale, membership and some of the subjects we believe it should address. We await the Treasury's acceptance of these conditions and we expect the review to lead to fundamental change to the way that accounts both inside and outside Government are and can be used. This review needs to show that the Government is rethinking its approach, or it will be failing to take account of the evidence which backs PACAC's 2017 report. Also, the Government has rejected recommendations that accounts explain whether government promises were met; that performance data in annual reports should be independently checked; and for the publication of more useful financial data with Single Departmental Plans, more clearly showing each department's main priorities. This should be reconsidered by the review.

1 Accounting for Democracy

Our Report

1. In May 2017, our predecessor Committee published a report called *Accounting for democracy: making sure Parliament, the people and ministers know how and why public money is spent*. It took oral evidence from Sir Ian Cheshire and Amy Stirling, non-executive directors at the Cabinet Office, Will Moy from the fact checking organisation Full Fact, Professor Malcolm Prowle and Professor Sheila Ellwood, the Comptroller and Auditor General, Kate Mathers, Director of Financial Audit Practice and Quality at the National Audit Office, John Pugh MP, Craig MacKinlay MP, David Gauke MP the then Chief Secretary to the Treasury and Treasury officials. Our predecessor Committee received written submissions from a further 27 organisations or individuals. The Report also took account of recent scholarship on the use and importance of Government accounting.
2. The Report covered both the published departmental annual reports and accounts and the unpublished management accounts. In the latter case, we focussed on the Single Departmental Plans. The Committee's Report did not cover the Whole of Government Accounts or the Estimates and we worked closely together with the Procedure Committee in its inquiry into the Estimates process.¹
3. The Report argued that financial information within government had four purposes:
 - a) "To maintain and ensure the House of Commons' control of Government spending, enabling, in particular, the House of Commons to hold the Government accountable for its spending;
 - b) To enable the public and researchers (both in civil society and Parliament) to understand and consider the value for money offered by public spending, so that they can make decisions about the effectiveness, efficiency and economy of particular policies or programmes;
 - c) To provide a credible and accurate record which can be relied upon;
 - d) To provide managers inside Departments (including both Ministers and civil servants) with the information that they require to run the Departments and its agencies efficiently and effectively".²
4. The Committee made several recommendations to achieve these aims. The rest of this chapter sets out how our predecessor Committee learned how the accounts, currently published, could be strengthened to ensure that they more adequately met the ambitions defined in its Report.

1 Procedure Committee [Authorising Government expenditure: steps to more effective scrutiny](#) Fifth Report of Session 2016–17 HC 190 (April 2017). The Government responded to this report in January 2018. [Government Response to the Procedure Committee's 5th Report of Session 2016–17: Authorising Government expenditure: steps to more effective scrutiny](#) Session 2017–19 HC 739

2 Public Administration and Constitutional Affairs [Accounting for democracy: making sure Parliament, the people and ministers know how and why public money is spent](#) Fourteenth Report of Session 2016–17 HC 95 (April 2017) p. 4

5. Our predecessor Committee made a series of recommendations to improve the accountability to Parliament through the accounts. Departments should “continue to report on spending against the estimates” and should be “adjusted to reflect any changes” to those estimates.³ They should also reconcile their current spending against that envisaged in the most recent Spending Review.⁴ The accounts should enable Parliament to scrutinise “how actual spending and activity compared to financial commitments announced to Parliament, in press releases or through the media to spend on or cut particular programmes or policy priorities”.⁵ This would involve an “audited statement reconciling... the financial commitments made with what eventually happened.”⁶

6. Our predecessor Committee’s 2017 recommendations would improve the ability of Parliament and the public to scrutinise the value for money of government policies. The 2017 report said that Departments should “report not just by organisational unit but by policy area” with “both performance and financial data” included.⁷ This principle should also be extended to significant programmes and projects within departments.⁸ Departments should report “the full public sector unit costs (on a consistent basis) for key services”.⁹ They should also publish “time series and trend analysis” of “income, assets, liabilities and expenditure” over a “rolling five years past”.

7. The Committee said that this analysis should also include “projections of future spending... [for] the remainder of the Spending Review period”.¹⁰ The Committee recommended that accounts be made more useful for analysis by making the Financial Reporting Advisory Board (FRAB) “more representative of the consumers of accounts and more attuned to user requirements”.¹¹ The Committee encouraged Departments to consult Select Committees and consult “specialist think-tanks and researchers” about the contents of the accounts.¹²

8. The Committee recommended improvements in accessibility to support its recommendations about value for money and Parliament accountability. They argued that the National Audit Office and the Scrutiny Unit (a unit within the Committee office which offers specialist advice to select committees especially, but not exclusively, on financial matters) should “offer training” to Members of Parliament and those who support them in scrutinising these documents.¹³ The Committee recommended that accounts follow best statistical practice and name a contact who would be able to explain their contents.¹⁴

3 Public Administration and Constitutional Affairs [Accounting for democracy: making sure Parliament, the people and ministers know how and why public money is spent](#) Fourteenth Report of Session 2016–17 HC 95 (April 2017) p. 31

4 *ibid.* p. 33

5 *ibid.* p. 33

6 *ibid.* p. 34

7 *ibid.* p. 19

8 *ibid.* p. 20

9 *ibid.* p. 21

10 Public Administration and Constitutional Affairs [Accounting for democracy: making sure Parliament, the people and ministers know how and why public money is spent](#) Fourteenth Report of Session 2016–17 HC 95 (April 2017) p. 21

11 FRAB is a body which advises the Treasury on the implementation of accounting standards in the public sector. Public Administration and Constitutional Affairs [Accounting for democracy: making sure Parliament, the people and ministers know how and why public money is spent](#) Fourteenth Report of Session 2016–17 HC 95 (April 2017) p. 26

12 *ibid.* p. 26

13 *ibid.* p. 36

14 *ibid.* p. 36

Departments should also improve the electronic accessibility of the documents, by making them machine readable, making use where possible of “modern technology” and writing the accompanying narrative to the accounts in “plain English”.¹⁵

9. The Committee argued that the accounts can only be useful if they are credible. The Committee endorsed the current audit arrangements but called for more disclosure about the number of accounts that had been qualified each year and the level of materiality used by the National Audit Office to perform their audits.¹⁶ The Committee found that there was considerable distrust in the presentation of information in the annual report (amongst academics, the Government’s auditors and other commentators), especially the performance data included. The Committee therefore recommended that accounting information be brought under the UK statistical code and that “the performance data and commentary in the accounts” should be subjected to “an authoritative audit” to ensure that the public can trust it.¹⁷

10. The Committee noted that management information in the public sector had been “poor for a number of years” and that this “has consequences... for the success of individual policies and the success of any overall fiscal policy”.¹⁸ The Committee called on the Government to ensure that the commitment of senior leaders to good management information should be “included in the appraisal of the work of Permanent Secretaries and Executive Departmental Board members”.¹⁹

11. The Committee welcomed the recent commitments by the Cabinet Office and Treasury to use Single Departmental Plans to strengthen the Government’s capability to plan.²⁰ The Committee encouraged the Cabinet Office and Treasury to move forward with their Financial Management Review plan, including “better information on the costs of public services and... realistic forecasting”.²¹ The Committee called for the publication of the unpublished Single Departmental Plans so that “Parliament is informed of Departmental progress”.²² The Committee also called for Annual Reports to report back more consistently on Single Departmental Plans.²³

15 Public Administration and Constitutional Affairs [Accounting for democracy: making sure Parliament, the people and ministers know how and why public money is spent](#) Fourteenth Report of Session 2016–17 HC 95 (April 2017). p. 24

16 *ibid.* p. 40, 42

17 *ibid.* pp. 44–5

18 *ibid.* p. 48

19 Public Administration and Constitutional Affairs [Accounting for democracy: making sure Parliament, the people and ministers know how and why public money is spent](#) Fourteenth Report of Session 2016–17 HC 95 (April 2017) pp. 49–50

20 *ibid.* p. 51

21 *ibid.* p. 53

22 *ibid.* p. 57

23 *ibid.* p. 58

2 The response to the Report

The Government's response

12. The Committee published its Report on 27 April 2017. The Government sent a response to the Committee on 8 June 2018. It is appended as Appendix 1. The National Audit Office also responded separately, on 18 April 2018, and it is appended as Appendix 2. The Government's guidance to departments (the "Osmotherly rules") state that Departments should attempt to respond to reports within two months.²⁴ This has been treated as an aspiration by the Liaison Committee.²⁵

13. The Government's Response is just under a year late and has failed to respond to our individual recommendations. Instead it has provided a narrative response which addresses some of the points raised. Consequently we are treating their response as an interim response to our predecessor Committee's Report. It proposes a review to examine the accounts which is discussed in paragraphs 20 to 24.²⁶ We expect a second, formal response to our 2017 Report, once the government's review is completed, enumerating a response to each one of our 2017 recommendations.

14. It is not satisfactory for the Government to have taken just under a year to respond to our predecessor Committee's Report. The Cabinet Office's guidance to civil servants says that departments should respond within two months of the publication of the relevant report. This unusual response underlines how much needs to change in respect of government accounting.

15. *The Government has not responded in this interim response to our recommendations in detail and has offered a review instead. We expect the review to respond in full to the recommendations made in our Report. We hope this reflects the seriousness of the issues we have raised, and the government must reiterate their intention to deal properly with PACAC's 2017 recommendations.*

The Government's view of the Report

16. The Government responded positively to the overall tone of the Report. They say in their response that they "fully" support "the overall aims and spirit of the report".²⁷ The Government agrees "that the main purposes of Government accounts and information should be to enable Parliamentary control and accountability, to enable the public and Parliament to understand and consider the value for money offered by public spending, to provide a credible and accurate record which can be relied upon and to provide managers with the information required for decision making."²⁸ The National Audit Office also say in their response that they "support actions to continue to improve the quality, balance, understandability, accessibility and timeliness of reporting by public bodies on their spending and performance."²⁹

24 Cabinet Office [Giving evidence to select committees: guidance for civil servants](#) (March 2014) p. 21

25 Liaison Committee [Select committee effectiveness, resources and powers](#) HC 697 Second Report of Session 2010–12 (November 2012) p. 38

26 Appendix 1: Government Response p. 1

27 Appendix 1: Government Response p. 1

28 Ibid.

29 Appendix 2: National Audit Office Response

17. The Government does not acknowledge in its response that currently these objectives are not being met. The Government says in their response to our Report that “the UK is seen as a proponent of international best practice in financial reporting”.³⁰ However, our predecessor Committee took evidence that the accounts are barely used as they do not currently serve these purposes.³¹

18. The Government agrees with the Committee about its approach to management information. The Government says that it “is committed to continuously improving how it plans and manages its business”.³² The Government agrees that it “must give priority to improving management information” and developing “realistic medium terms plans”.³³ The Government says that the Government will continue to work to ensure the senior leadership of departments are committed to good management information and agrees that this should be used.³⁴ The Government says that with the Cabinet Office it is currently working to identify and spread “best practice”.³⁵ The National Audit Office says in its response to our inquiry that it supports improved management information within government and is currently conducting an inquiry into Single Departmental plans.³⁶

19. We welcome the fact that the Government accepts our four aims for Government annual and management accounts. We expect, and therefore recommend that the Financial Reporting Advisory Board and the Treasury set out that these are the main aims of Government accounts in new guidance to departments. While we agree with the Government about these objectives, it must recognise in its review that the current accounts fail to provide the necessary credible information to hold the Government to account for the commitments it makes or the performance of Departments.

20. We welcome the Government’s comments about management information within Government. We welcome the support of the National Audit Office for our objective that the Government should improve its management information and await with interest the conclusions of the National Audit Office Review into their current progress.

Review

21. The Government announced in their interim response to our Report a review of government accounts which will attempt to build on the recommendations of our Report.³⁷ The Government says that the review team will comprise staff from the Treasury, the National Audit Office and the House of Commons Scrutiny Unit.³⁸ Therefore it will not include any users outside Government or Parliament.

30 Appendix 1: Government Response p. 1

31 Public Administration and Constitutional Affairs Committee [Accounting for Democracy](#) p. 11–12, 34–5

32 Appendix 1: Government Response p. 4

33 Ibid. p 5

34 Ibid.

35 Ibid.

36 National Audit Office [Improving government’s business planning](#) Work In Progress, Appendix 2 National Audit Office Response

37 Appendix 1: Government Response p. 1

38 Appendix 1: Government Response p. 1

22. The Government has responded positively to many of the recommendations in the Report. It agrees that “departments should make concerted efforts to present financial data in a way that clearly links measurable outputs and outcomes”.³⁹ The Government says that Departments should “consider reporting the unit costs of key services, trend data and time series analysis”.⁴⁰ However, in all these cases the Government says that reporting arrangements should be up to individual departments whose reports should be fitted around the different nature of their activity.⁴¹

23. We welcome the announcement of a Treasury review into government accounts and their use. We welcome the fact that the Review will be published and made available to our Committee.

24. We believe that the current review team should be widened to include more representatives of the users of accounts. The review should be published within six months of the date on which this Report is published and should lay out the Government’s proposals for reform, as well as its responses to the Report of our predecessor Committee. Evidence submitted to the review should be published so that we and others can scrutinise its findings.

25. Where the Government has said that departments have flexibility to reorganise their accounts to better facilitate scrutiny, we believe that the review of the accounts should identify mechanisms to evaluate departments’ use of this flexibility. The review should identify mechanisms for Treasury and Parliament to hold departments which refuse to make use of this flexibility to account. The National Audit Office should have a role in reporting back to Parliament about departments whose accounts do not meet the purposes described by the Committee and accepted by the Government.

Disagreements with the Committee’s Report

26. The Government outlines three main areas of disagreement with the Committee’s Report. We deal with these individually below.

27. The Government argues against our recommendation that ministerial commitments should be separately identified and reported against in the accounts. It says that the Government “feels that the Annual Report and Accounts are not the best vehicle to track ministerial commitments”.⁴² Instead it advocates “well established means for scrutiny... such as departmental select committees and Freedom of Information (FOI) requests.”⁴³ It also notes that Parliament approves the totals for expenditure through the estimates process.⁴⁴

28. We have collected evidence about the number of ministerial statements which are not formally followed up by an announcement of whether money has been spent according to the announcement. The results of this are disclosed in Annex 1. What this shows is that the sheer volume of financial announcements, and the lack of specific detail often provided make it difficult to see how, without a specific requirement on government to

39 Ibid. p. 2

40 Ibid. p. 3

41 Ibid. p. 2

42 Appendix 1: Government Response p. 4

43 Ibid.

44 Ibid.

report back against such announcements members or the public could easily establish whether the money was ever spent or the outcomes delivered, using the “well established” methods of scrutiny. It is often not clear whether new money is being offered, or existing money being reallocated. The years in which money is to be spent are not always clear either (for example, this is unclear in 198 of the 209 announcements made in 2017).

29. *We are not convinced by the Government’s argument that ministerial commitments can be tracked through normal select committee scrutiny or FOI requests. These mechanisms are not developed to track ministerial commitments and are not systematic. We believe the review that the Government has announced should reconsider the Government’s position on this recommendation.*

30. The Government says that “detailed business planning” contained in the unpublished Single Departmental Plans should not be published.⁴⁵ They argue that they contain “ongoing policy development and information that is commercially sensitive or secure, which should be protected”.⁴⁶ Instead they have committed to giving in the published versions of the SDPs “an accessible, forward looking view of the Government’s objectives”.⁴⁷ The Government says that with improvements including signposting other performance information and reflecting departmental collaboration, “the right balance is struck between transparency of information and allowing departments a ‘safe space’ to manage their own affairs.”⁴⁸ It says that it will continue to work on this issue with the National Audit Office.⁴⁹

31. The current iterations of the Single Departmental Plans have been criticised by commentators. The Institute for Government [IFG] for example say that the most recent published iteration of the plans includes 1,081 priorities for central government and that many of the priorities “still lack obvious measures”.⁵⁰ The Department for Digital, Culture, Media and Sport has over 130 priorities on its own.⁵¹ The IFG do say that there has been “progress” but the published plans need to be more specific and to be prioritised so they are “not just shopping lists of nice-to-haves”.⁵²

32. *The current published versions of the Single Departmental Plans are inadequate. They contain long lists of “nice to haves” without measures of performance or any statements about which are the main priorities. The Government must review the adequacy of its response to our recommendation on this matter and that of the Public Accounts Committee. If there are elements of the plans that might have to be redacted, the Government needs to explain why. In the currently published versions, it has not got the balance right between transparency and confidentiality.*

45 Appendix 1: Government Response p. 5

46 Appendix 1: Government Response p. 5

47 Ibid. p. 6

48 Ibid.

49 Ibid.

50 G. Freeguard [Too many priorities mean no priorities](#) Institute for Government Blog (June 2018)

51 Ibid

52 G. Freeguard [Too many priorities mean no priorities](#) (June 2018)

33. The Government implies there is no need for any further checks on the performance information and commentary in the annual reports and accounts as “each accounting officer is required to confirm that the ARAs [Annual Reports and Accounts] as a whole are fair, balanced and understandable and that he or she takes personal responsibility for them.”⁵³ In our predecessor Committee’s Inquiry, PACAC heard concerns from a number of commentators that the annual report and accounts were not fair, balanced or understandable. The National Audit Office, the Government’s own auditor, described some of the information in them as “spun”.⁵⁴

34. There is widespread lack of confidence in the accuracy and fairness of the non-financial elements of the annual report and accounts. The Government must include considerations of extra independent checks on the unaudited information, particularly the performance information, as part of its Review into the annual report and accounts as a whole.

53 Appendix 1: Government Response p. 4

54 Public Administration and Constitutional Affairs [Accounting for democracy: making sure Parliament, the people and ministers know how and why public money is spent](#) Fourteenth Report of Session 2016–17 HC 95 (April 2017) pp. 42–3

Conclusions and recommendations

Accounting for Democracy

1. It is not satisfactory for the Government to have taken just under a year to respond to our predecessor Committee's Report. The Cabinet Office's guidance to civil servants says that departments should respond within two months of the publication of the relevant report. This unusual response underlines how much needs to change in respect of government accounting. (Paragraph 14)
2. *The Government has not responded in this interim response to our recommendations in detail and has offered a review instead. We expect the review to respond in full to the recommendations made in our Report. We hope this reflects the seriousness of the issues we have raised, and the government must reiterate their intention to deal properly with PACAC's 2017 recommendations.* (Paragraph 15)

The response to the Report

3. *We welcome the fact that the Government accepts our four aims for Government annual and management accounts. We expect, and therefore recommend that the Financial Reporting Advisory Board and the Treasury set out that these are the main aims of Government accounts in new guidance to departments. While we agree with the Government about these objectives, it must recognise in its Review that the current accounts fail to provide the necessary credible information to hold the Government to account for the commitments it makes or the performance of Departments.* (Paragraph 19)
4. We welcome the Government's comments about management information within Government. We welcome the support of the National Audit Office for our objective that the Government should improve its management information and await with interest the conclusions of the National Audit Office Review into their current progress. (Paragraph 20)
5. We welcome the announcement of a Treasury Review into government accounts and their use. We welcome the fact that the Review will be published and made available to our Committee. (Paragraph 23)
6. *We believe that the current Review team should be widened to include more representatives of the users of accounts. The Review should be published within six months of the date on which this Report is published and should lay out the Government's proposals for reform, as well as its responses to the Report of our predecessor Committee. Evidence submitted to the Review should be published so that we and others can scrutinise its findings.* (Paragraph 24)

7. *Where the Government has said that departments have flexibility to reorganise their accounts to better facilitate scrutiny, we believe that the Review of the accounts should identify mechanisms to evaluate departments' use of this flexibility. The Review should identify mechanisms for Treasury and Parliament to hold departments which refuse to make use of this flexibility to account. The National Audit Office should have a role in reporting back to Parliament about departments whose accounts do not meet the purposes described by the Committee and accepted by the Government. (Paragraph 25)*
8. *We are not convinced by the Government's argument that ministerial commitments can be tracked through normal select committee scrutiny or FOI requests. These mechanisms are not developed to track ministerial commitments and are not systematic. We believe the Review that the Government has announced should reconsider the Government's position on this recommendation. (Paragraph 29)*
9. *The current published versions of the Single Departmental Plans are inadequate. They contain long lists of "nice to haves" without measures of performance or any statements about which are the main priorities. The Government must review the adequacy of its response to our recommendation on this matter and that of the Public Accounts Committee. If there are elements of the plans that might have to be redacted, the Government needs to explain why. In the currently published versions, it has not got the balance right between transparency and confidentiality. (Paragraph 32)*
10. *There is widespread lack of confidence in the accuracy and fairness of the non-financial elements of the annual report and accounts. The Government must include considerations of extra independent checks on the unaudited information, particularly the performance information, as part of its Review into the annual report and accounts as a whole. (Paragraph 34)*

Annex 1: Ministerial Promises

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
1	04/01/2017	DEFRA	Andrea Leadsom	support for rural businesses	No	120	no	https://www.gov.uk/government/news/environment-secretary-announces-120-million-support-for-rural-communities
2	05/01/2017	DCLG	Sajid Javid	expansion of affordable housing programme	No	7,000	no	https://www.gov.uk/government/news/new-money-for-affordable-homes-released
3	09/01/2017	Highways England	Mark Mosley	repairs for A66 bridge near Cockermouth	No	0.5	no	https://www.gov.uk/government/news/overnight-repairs-for-a66-bridge-near-cockermouth
4	09/01/2017	DfE	Theresa May	mental health first Aid/ Development training for all secondary schools	No	Unclear	yes	https://www.gov.uk/government/news/prime-minister-unveils-plans-to-transform-mental-health-support
5	10/01/2017	DfE	Edward Timpson	support for children with special educational needs and disabilities	No	59.1	in part	https://www.gov.uk/government/news/funding-for-special-educational-needs-support-confirmed

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
6	13/01/2017	DfT & Highways England	Chris Grayling	East of England road improvements	No	1,100	no	https://www.gov.uk/government/news/11-billion-east-of-england-road-improvements-to-boost-economy
7	13/01/2017	DCLG	Sajid Javid	tax break for up to 5 yrs on new infrastructure for full fibre broadband	No	60	no	https://www.gov.uk/government/news/60-million-tax-reform-to-boost-uks-digital-revolution
8	13/01/2017	DWP	Caroline Nokes	modernisation of bereavement support - higher payments for more people	No	demand-led	unclear	https://www.gov.uk/government/news/better-support-for-bereaved-families
9	17/01/2017	DCLG	Sajid Javid	prevent and reduce homelessness	No	48	yes	https://www.gov.uk/government/news/government-backs-homelessness-bill-with-48-million-for-councils
10	21/01/2017	BEIS	Theresa May	Develop FE providers into Institutes of Technology	No	170	yes	https://www.gov.uk/government/news/technical-education-at-heart-of-modern-industrial-strategy-for-post-brex-it-success

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
11	22/01/2017	BEIS	Theresa May	Northern Powerhouse employment & growth	No	556	yes	https://www.gov.uk/government/news/pm-unveils-plans-for-a-modern-industrial-strategy-fit-for-global-britain
12	24/01/2017	DCLG	Lord Bourne	projects bringing together diverse communities and different faiths	No	0.21	yes	https://www.gov.uk/government/news/210000-funding-boost-to-community-projects
13	25/01/2017	InnovateUK & Scottish Enterprise	Ruth McKernan	biomedical research	No	26	no	https://www.gov.uk/government/news/zika-virus-superbugs-and-arthritis-targeted-through-26-million-fund
14	25/01/2017	Highways England	Paul Hampson	A556 dual carriageway work	No	192	no	https://www.gov.uk/government/news/final-phase-of-192-million-a556-dual-carriageway-work-unveiled
15	26/01/2017	DWP	Damian Green	re-organize building use, mergers	No	-180/year for next 10 yrs	n/a	https://www.gov.uk/government/news/new-streamlined-jobcentre-plus-network-with-more-support-for-jobseekers

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
16	27/01/2017	Highways England	Peter Gee	repair drainage, reconstruction, resurfacing of sections of the A66 Brough bypass	No	0.938	no	https://www.gov.uk/government/news/938000-drainage-and-resurfacing-project-for-a66-brough-bypass
17	31/01/2017	Highways England	Peter Gee	maintenance of M6 in Lancashire	No	0.55	no	https://www.gov.uk/government/news/smooth-safer-m6-journeys-from-550000-lancashire-resurfacing-project
18	31/01/2017	DWP	Penny Mordaunt	compensation for illness due to asbestos exposure	No	more than 84	no	https://www.gov.uk/government/news/new-figures-show-more-than-84-million-awarded-in-compensation-through-diffuse-mesothelioma-payment-scheme
19	02/02/2017	BEIS	Greg Clark	business-led research on "a wide range of themes"	No	15	yes	https://www.gov.uk/government/news/business-secretary-announces-industrial-strategy-investment-in-science-research-and-innovation

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
20	03/02/2017	Environment Agency	Andrew Osborne	Ipswich Flood Barrier Scheme	No	58	no	https://www.gov.uk/government/news/milestone-reached-for-ipswich-flood-barrier-scheme
21	07/02/2017	DCLG	Sajid Javid	loans for SME builders, custom builders, offsite construction and essential infrastructure	No	3000 (primarily loans)	yes (?)	https://www.gov.uk/government/news/government-announces-ambitious-plan-to-build-the-homes-britain-needs
22	09/02/2017	BEIS	Jo Johnson	incentivise the commercial spaceflight market	No	10 (expected, depending on grant applications)	yes (?)	https://www.gov.uk/government/news/government-announces-boost-for-uk-commercial-space-sector
23	10/02/2017	Highways England	Nick Reed	Safety improvements for A35 in Dorset	No	0.56	no	https://www.gov.uk/government/news/safety-improvement-scheme-announced-for-a35-in-dorset
24	17/02/2017	DCLG	Sajid Javid	bed spaces in refuges & support services for domestic abuse victims	No	20	no	https://www.gov.uk/government/news/government-support-for-more-than-19000-victims-of-domestic-abuse

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
25	19/02/2017	MoJ	Elizabeth Truss	pay increase & training for prison staff in London & South East	No	12	yes	https://www.gov.uk/government/news/12m-pay-boost-to-strengthen-prison-frontline-and-attract-new-recruits
26	22/02/2017	DCLG	Sajid Javid	funding settlement for councils	No	200 over 4 yrs	no	https://www.gov.uk/government/news/communities-secretary-confirms-funding-certainty-for-councils
27	22/02/2017	Cabinet Office	Ben Gummer	sales of land & property, running cost savings	No	-32.7, unspecified spending to advise/ support	n/a	https://www.gov.uk/government/news/pioneering-property-programme-drives-efficiency-savings-across-the-public-sector
28	22/02/2017	NI Office	James Brokenshire	Londonderry to London air route	No	3.8	no	https://www.gov.uk/government/news/uk-government-to-fund-city-of-derry-air-link--2
29	23/02/2017	DCLG	Sajid Javid	variety of projects for growth/ employment in South West	No	191	no	https://www.gov.uk/government/news/191-million-cash-boost-for-the-south-west-to-help-create-local-jobs-and-growth

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
30	23/02/2017	BEIS	Greg Clark	research in material, life and physical sciences	No	229	not sure	https://www.gov.uk/government/news/229-million-of-industrial-strategy-investment-in-science-research-and-innovation
31	24/02/2017	Highways England	David Poole	technical design contract awarded	No	up to 40	no	https://www.gov.uk/government/news/highways-england-awards-new-south-west-design-contract-worth-up-to-40-million
32	28/02/2017	Highways England	Paul Hampson	A556 dual carriageway in Cheshire	No	192	no	https://www.gov.uk/government/news/new-192-million-a556-set-to-open-after-weekend-work
33	28/02/2017	DfE	Justine Greening	schools facilities and healthy lifestyles	YES		yes	https://www.gov.uk/government/news/new-funding-to-boost-schools-facilities-and-healthy-lifestyles
34	02/03/2017	Environment Agency	Daniel Wilkinson	flood storage area	No	over 2	yes	https://www.gov.uk/government/news/flood-relief-for-villages-in-worcestershire
35	04/03/2017	DfE	Edward Timpson	school places & facilities for children with SEND	No	215	yes	https://www.gov.uk/government/news/new-funding-boost-for-pupils-with-send

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
36	06/03/2017	Environment Agency	Dan Boswell	flood prevention in Totnes	No	3.8	no	https://www.gov.uk/government/news/work-begins-on-38million-flood-scheme-in-totnes
37	13/03/2017	Public Health England & HO	Sarah Newton	school resource for drug and alcohol prevention	No	0.08 over 3 yrs	no	https://www.gov.uk/government/news/government-funds-school-resource-for-drug-and-alcohol-prevention
38	15/03/2017	DCLG	Marcus Jones	homelessness services - more flexible fund	No	420	in part	https://www.gov.uk/government/news/new-grant-for-council-homelessness-services
39	15/03/2017	HO	Amber Rudd	combating modern slavery	No	6	no	https://www.gov.uk/government/news/uk-gives-6-million-boost-to-global-slavery-battle
40	16/03/2017	Highways England	Jim O'Sullivan	road improvements to "unlock" housing in various locations	No	12.45	no	https://www.gov.uk/government/news/multi-million-pound-major-road-improvements-unlock-thousands-of-homes-and-jobs
41	20/03/2017	DCMS & OWales	Karen Bradley	relocation & upgrade of equipment for S4C (Welsh-language broadcaster)	No	0.35 (plus 10m loan)	yes	https://www.gov.uk/government/news/major-boost-for-welsh-language-tv-as-government-commits-additional-investment-for-s4c

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
42	20/03/2017	DfE	Edward Timpson	services for vulnerable children and their families	No	36	no	https://www.gov.uk/government/news/innovative-projects-to-get-36-million-funding-boost
43	22/03/2017	MoJ & Owales	Sam Gyimah & Alun Cairns	planning permission for new several prisons requested	No	1,300	no	https://www.gov.uk/government/news/wales-at-forefront-of-new-plans-to-create-5000-modern-prison-places
44	22/03/2017	DCMS	Rob Wilson	range of projects in libraries	No	3.9	no	https://www.gov.uk/government/news/innovation-fund-to-support-30-libraries-across-england
45	24/03/2017	DCLG	Sajid Javid	regeneration of housing estates	No	32	no	https://www.gov.uk/government/news/more-than-100-housing-estates-receive-regeneration-cash-boost
46	28/03/2017	Highways England	David Cooke	extra lane in each direction on M1	No	120	no	https://www.gov.uk/government/news/improvements-for-drivers-on-m1-in-east-midlands
47	31/03/2017	DCMS & OWales	Lord Bourne & Rob Wilson	funding for charities supporting women & girls	No	0.6	no	https://www.gov.uk/government/news/charities-in-wales-benefit-from-tampon-tax-fund

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
48	31/03/2017	DEFRA	Andrea Leadsom	natural flood management competition	No	1	yes	https://www.gov.uk/government/news/new-1-million-flood-competition-to-protect-more-communities
49	01/04/2017	Natural England	George Eustice	natural flood defences	No	0.8	no	https://www.gov.uk/government/news/flood-hit-farm-groups-given-800000
50	03/04/2017	DfE	Justine Greening	extra school places & school building work	No	2,400	no	https://www.gov.uk/government/news/24-billion-funding-boost-for-englands-schools
51	03/04/2017	DCLG	Sajid Javid	employment, tourism & local growth for coastal communities	No	40	no	https://www.gov.uk/government/news/40-million-cash-boost-for-the-coast
52	04/04/2017	DfID	Theresa May	support for refugees in Syria's neighbouring countries	No	1,000	in part (160m new)	https://www.gov.uk/government/news/pm-dedicates-1bn-in-Aid/Development-money-for-syrian-refugees-and-host-countries

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
53	04/04/2017	DfID	Priti Patel	action against landmines	No	100 over 3 yrs	in part (93.1m)	https://www.gov.uk/government/news/uk-triples-support-for-action-against-landmines-on-20th-anniversary-of-princess-dianas-iconic-angola-visit
54	06/04/2017	DCLG	Andrew Percy	additional and more personalised local services	No	3.25	no	https://www.gov.uk/government/news/multi-million-pound-boost-for-community-led-services
55	06/04/2017	DfE	Robert Halfon	apprenticeship spending associated with levy - implementation	No	demand-led	no	https://www.gov.uk/government/news/new-levy-to-double-annual-investment-in-home-grown-skills
56	07/04/2017	Highways England	Bruce Parker	major improvements to Switch Island in Merseyside	No	3	no	https://www.gov.uk/government/news/3-million-to-improve-journeys-and-safety-at-switch-island
57	07/04/2017	UK Atomic Energy Authority	Martin Townsend	Remote Handling Test Facility (for fusion energy project)	No	5m€ over 5 yrs	probably no	https://www.gov.uk/government/news/race-to-host-10m-iter-test-facility

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
58	07/04/2017	Northern Ireland Office	Kris Hopkins	Funding for NI charities supporting women & girls	No	0.5	no	https://www.gov.uk/government/news/four-ni-charities-for-women-and-girls-to-receive-uk-govt-funding
59	09/04/2017	DfID	Priti Patel	medical Aid/ Development for Syria	No	7	yes	https://www.gov.uk/government/news/uk-to-increase-syria-medical-Aid/Development-in-wake-of-chemical-attack
60	10/04/2017	DWP	Damian Green	reduction in taper rate for UC from 65% to 63%	No	700	yes	https://www.gov.uk/government/news/3-million-households-set-to-benefit-from-universal-credit-changes
61	11/04/2017	DfT & BEIS	Greg Clark & John Hayes	automotive research and development	No	109.7	no	https://www.gov.uk/government/news/over-109-million-of-funding-for-driverless-and-low-carbon-projects
62	11/04/2017	Environment Agency	Mark Robinson	replenish beaches in Lincolnshire	No	6.8	no	https://www.gov.uk/government/news/68m-lincshore-scheme-starts-soon-to-reduce-coastal-flood-risk
63	11/04/2017	BEIS	Greg Clark	biosciences	No	319 over 5 yrs	yes (?)	https://www.gov.uk/government/news/29-million-boost-for-bioscience

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
64	11/04/2017	UK Space Agency	?	satellite solutions to help developing countries	No	50	no	https://www.gov.uk/government/news/50-million-for-satellite-solutions-to-help-developing-countries
65	11/04/2017	DfE	Caroline Dinenage	extra childcare places (buildings & facilities plus support for disadvantaged children)	No	55	yes	https://www.gov.uk/government/news/families-to-benefit-from-55-million-boost-to-childcare-schemes
66	14/04/2017	DEFRA	Thérèse Coffey	new fund to restore peatlands	YES	10	yes	https://www.gov.uk/government/news/new-10-million-fund-to-restore-peatland
67	16/04/2017	DfID	Priti Patel	fight Neglected Tropical Diseases	YES	360	in part (between 55m and 180m are old - unclear)	https://www.gov.uk/government/news/uk-to-protect-200-million-people-from-tropical-diseases
68	18/06/2017	DCLG & Prime Minister's Office	Theresa May	emergency Grenfell Tower Residents' Discretionary Fund	YES		yes	https://www.gov.uk/government/news/details-of-grenfell-tower-residents-discretionary-fund

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
69	20/06/2017	BEIS	Claire Perry	smart heating systems and innovation in using hydrogen as a potential heat source	No	35	no	https://www.gov.uk/government/news/governments-clean-energy-drive-invests-35-million-in-innovative-projects
70	26/06/2017	DCLG	Sajid Javid	support the charitable response to the Grenfell Tower disaster	No	1	yes	https://www.gov.uk/government/news/1-million-for-local-charities-responding-to-grenfell-tower-disaster
71	28/06/2017	MoD	Michael Fallon	Apache helicopter training	No	48 over 6 yrs	mixed?	https://www.gov.uk/government/news/defence-secretary-announces-48-million-apache-training-contract
72	04/07/2017	BEIS	Jo Johnson	new "Ernest Rutherford" Fund to attract researchers from abroad	No	100	no	https://www.gov.uk/government/news/100-million-rutherford-fund-to-attract-best-researchers-to-the-uk
73	04/07/2017	DCLG	Sajid Javid	NPIF funding for infrastructure in high housing demand areas	YES	2.3	no	https://www.gov.uk/government/news/23-billion-investment-in-infrastructure-for-new-housing

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
74	05/07/2017	HO & Office of the Secretary of State for Wales	Amber Rudd & Alun Cairns	prevent and address violence against women and girls	No	1.4	no	https://www.gov.uk/government/news/uk-government-awards-14million-to-south-wales-police-crime-commissioner-to-tackle-violence-against-women-and-girls
75	06/07/2017	DCMS	Matt Hancock	create 5G test network	No	unknown share of 16	no	https://www.gov.uk/government/news/three-universities-to-develop-16m-5g-test-network
76	07/07/2017	Public Health England		Build Public health science campus in Harlow	No	400	no	https://www.gov.uk/government/news/public-health-england-buys-the-gsk-site-at-harlow
77	11/07/2017	BEIS	Jo Johnson	National Satellite Testing Facility & National Space Propulsion Facility	No	103	no	https://www.gov.uk/government/news/100m-boost-for-uk-space-sector-to-ensure-uk-is-equipped-to-stay-ahead-of-the-competition
78	12/07/2017	CO & HMRC	Caroline Nokes	new civil service hub in Edinburgh	No	savings	no	https://www.gov.uk/government/news/civil-service-hub-to-bring-growth-to-edinburgh

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
79	12/07/2017	HO	Amber Rudd	3-year pilot of national police welfare service	No	7.5	no	https://www.gov.uk/government/news/home-secretary-awards-75million-for-new-national-police-welfare-service
80	14/07/2017	DEFRA	Thérèse Coffey	natural flood management	No	15	no	https://www.gov.uk/government/news/schemes-across-the-country-to-receive-15-million-of-natural-flood-management-funding
81	17/07/2017	DEFRA	Thérèse Coffey	natural flood scheme in the North West	No	1	no	https://www.gov.uk/government/news/north-west-awarded-1-million-funding-for-natural-flood-scheme
82	19/07/2017	DfE & FCO & British Council	Boris Johnson	double funding for UK-Germany youth exchange	No	0.115	yes	https://www.gov.uk/government/news/young-brits-to-make-german-connections
83	19/07/2017	DCLG	Sajid Javid	ease the pressures on local services from recent migration	No	15	no	https://www.gov.uk/government/news/local-councils-to-receive-15-million-in-extra-funding
84	21/07/2017	Office of the Secretary of State for Wales	Alun Cairns	abolishing Severn crossing tolls by end of 2018	No	?	yes	https://www.gov.uk/government/news/drivers-to-benefit-from-free-severn-crossings-from-2018

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
85	24/07/2017	DCMS	Matt Hancock	innovation centre for cyber security technology	No	up to 14.5 over 3 yrs	no	https://www.gov.uk/government/news/major-new-cyber-security-innovation-centre-for-london
86	29/07/2017	DEFRA	Lord Gardiner	support growth of rural businesses and broadband projects	No	200	yes	https://www.gov.uk/government/news/200-million-boost-for-rural-england
87	31/07/2017	DoH	Jeremy Hunt	extra mental health staff	No	1,300	no	https://www.gov.uk/government/news/thousands-of-new-roles-to-be-created-in-mental-health-workforce-plan
88	01/08/2017	DfE	Robert Goodwill	projects to improve families' experiences of adoption	No	5	no	https://www.gov.uk/government/news/multi-million-fund-reaches-record-number-of-adoptive-families
89	01/08/2017	DfE	Robert Goodwill	therapy & parenting training for adoptive families	No	52	no	https://www.gov.uk/government/news/multi-million-fund-reaches-record-number-of-adoptive-families

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
90	01/08/2017	DWP	David Gauke	pilot schemes for employment of disadvantaged workers	No	up to 28	unclear	https://www.gov.uk/government/news/35-million-of-innovative-employment-schemes-to-benefit-thousands-of-disadvantaged-people
91	01/08/2017	DCLG & CO	Alok Sharma & Caroline Nokes	land remediation and small-scale infrastructure for housing	No	54	yes (?)	https://www.gov.uk/government/news/funding-boost-for-local-authorities-to-transform-local-communities
92	03/08/2017	DCLG	Alok Sharma	Build to Rent in Wembley Park development	No	65	yes	https://www.gov.uk/government/news/65-million-government-support-for-uks-largest-build-to-rent-site
93	04/08/2017	HO	Amber Rudd	combat the online grooming of children for sexual exploitation	No	more than 20 over 3 yrs	no	https://www.gov.uk/government/news/home-secretary-gives-20-million-boost-to-tackle-online-grooming
94	04/08/2017	HO	Amber Rudd	increase police productivity and enhance cyber security	No	more than 24 over 3 yrs	no	https://www.gov.uk/government/news/home-secretary-gives-20-million-boost-to-tackle-online-grooming

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
95	07/08/2017	Highways England	Catherine Brookes	M42 junction 6 near Birmingham	No	282 (in 2020–23)	no	https://www.gov.uk/government/news/282m-investment-for-m42-junction-6-near-birmingham
96	10/08/2017	DCLG	Alok Sharma	accelerate the delivery of Didcot's Northern Perimeter Road	No	6.2	yes	https://www.gov.uk/government/news/62-million-government-boost-to-help-unlock-15000-new-homes-in-didcot-garden-town
97	10/08/2017	DCLG	Alok Sharma	regeneration of Poole Power Station in Dorset	No	2.6	no	https://www.gov.uk/government/news/62-million-government-boost-to-help-unlock-15000-new-homes-in-didcot-garden-town
98	10/08/2017	DCLG	Alok Sharma	infrastructure in the Waterside area of Nottingham	No	1.25	no	https://www.gov.uk/government/news/62-million-government-boost-to-help-unlock-15000-new-homes-in-didcot-garden-town
99	10/08/2017	DCLG	Alok Sharma	development of Parkhurst Urban Village on the Isle of Wight	No	9.6	no	https://www.gov.uk/government/news/62-million-government-boost-to-help-unlock-15000-new-homes-in-didcot-garden-town

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
100	21/08/2017	Environment Agency	Leila Huntington & others	Spending by Northumbria Regional Flood and Coastal Committee	No	almost 22	no	https://www.gov.uk/government/news/flood-committee-sets-out-22million-of-spending-for-coming-year--2
101	25/08/2017	Highways England	Hugh Coakley	upgrade the Bean and Ebbsfoot junctions on the A2	No	125	no	https://www.gov.uk/government/news/a2-junction-upgrades-win-backing
102	26/08/2017	DEFRA & DCLG	Thérèse Coffey	Litter Innovation Fund & projects against marine littering	No	0.495	yes	https://www.gov.uk/government/news/new-fund-launched-to-reduce-litter-through-innovative-projects
103	30/08/2017	DfID	Priti Patel & Boris Johnson	Aid/ Development to those affected by Boko Haram in Nigeria	No	200 (2018–22)	no	https://www.gov.uk/government/news/uk-increasing-support-to-save-lives-and-rebuild-north-east-nigeria-as-famine-looms-after-boko-haram-destruction
104	31/08/2017	Highways England	Tim Gamon	road projects in Merseyside and Cheshire (M56, amongst others)	No	300	no	https://www.gov.uk/government/news/300-million-road-projects-to-improve-journeys-in-merseyside-and-cheshire

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
105	31/08/2017	Natural England	George Eustice & James Cross	collaborative projects to improve environmental impact of farming	No	1.7	no	https://www.gov.uk/government/news/farming-groups-given-17-million-to-boost-the-environment
106	04/09/2017	HO	Nick Hurd	Piloting video links to court for police officers, vulnerable victims & witnesses unable to travel	No	11	Fund no, allocation yes	https://www.gov.uk/government/news/home-office-funds-new-video-enabled-justice-programme
107	04/09/2017	HO	Nick Hurd	Reform of digital policing	No	6 over next 3 yrs	no	https://www.gov.uk/government/news/home-office-funds-new-video-enabled-justice-programme
108	04/09/2017	HO	Nick Hurd	Fighting organised crime	No	23 over next 3 yrs	no	https://www.gov.uk/government/news/home-office-funds-new-video-enabled-justice-programme
109	04/09/2017	HO	Nick Hurd	Proposals in local policing (community engagement)	No	12 over next 3 yrs	no	https://www.gov.uk/government/news/home-office-funds-new-video-enabled-justice-programme

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
110	04/09/2017	HO	Nick Hurd	Police & Fire collaboration	No	0.6 over next 2 yrs	no	https://www.gov.uk/government/news/home-office-funds-new-video-enabled-justice-programme
111	04/09/2017	DCLG	Jake Berry	help coastal areas transform their economies and boost jobs (fund)	No	at least 40 from 2018	unclear	https://www.gov.uk/government/news/40-million-to-create-jobs-and-boost-visitors-to-the-great-british-coast
112	05/09/2017	Highways England	Nanette Hoyle	Widening A1 in Northumberland	No	290 (construction starting 19/20)	no	https://www.gov.uk/government/news/multi-million-upgrade-for-a1-in-northumberland
113	05/09/2017	DCMS	Tracey Crouch	Fund for youth organisations in disadvantaged areas	No	20	no	https://www.gov.uk/government/news/40m-cash-injection-to-benefit-lives-of-young-people
114	08/09/2017	Government Equalities Office	Nick Gibb	combat homo-/bi-/transphobic bullying in schools	No	3	no	https://www.gov.uk/government/news/schools-around-the-country-to-stamp-out-lgbt-bullying
115	09/09/2017	DCMS	Matt Hancock	broadband with speeds >=24Mbps	No	0.645	yes	https://www.gov.uk/government/news/the-great-british-broadband-boost

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
116	12/09/2017	MoJ	David Lidington	increase to public sector prison staff salaries averaging 1.7%	No	29	no (existing budgets)	https://www.gov.uk/government/news/pay-boost-for-public-sector-prison-staff
117	14/09/2017	DCMS	Matt Hancock	establish National Innovation Centre for Data (training & skills transfer)	No	15	yes	https://www.gov.uk/government/news/new-national-innovation-centre-to-put-uk-at-forefront-of-big-data
118	15/09/2017	DfT & Office of the Secretary of State for Wales	Alun Cairns	reduce Severn bridge tolls	YES		new toll previously unspecified? Unclear.	https://www.gov.uk/government/news/more-money-in-severn-crossing-drivers-pockets-in-2018
119	17/09/2017	HO	Amber Rudd	armed counter-terrorism policing	No	24	yes	https://www.gov.uk/government/news/multi-million-pound-boost-for-counter-terrorism-policing
120	19/09/2017	DCLG	Marcus Jones	expert action group on future of public parks	No	0.5	yes (?)	https://www.gov.uk/government/news/government-pledges-500000-for-new-action-group-to-grow-future-of-public-parks

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
121	20/09/2017	DCLG	Alok Sharma	specialist support for development of "Neighbourhood Plans"	YES	total of 22.8 until 2022	not sure	https://www.gov.uk/government/news/228-million-boost-to-give-power-back-to-communities
122	24/09/2017	DfID	Priti Patel	immediate humanitarian needs & early recovery post-hurricane Maria in Dominica	No	5	yes	https://www.gov.uk/government/news/priti-patel-extra-uk-Aid-Development-to-dominica-following-deadly-hurricane-maria
123	01/10/2017	DFE	Theresa May	student loan repayment threshold raised from £21k to £25k	No	?	yes	https://www.theguardian.com/education/2017/oct/01/tuition-fee-repayment-earnings-threshold-rise-to-25000
124	02/10/2017	DFT	Philip Hammond	rail infrastructure in North	No	300	not sure	http://www.independent.co.uk/news/uk/politics/hammond-announces-400m-injection-for-northern-transport-ahead-of-at-conservative-party-conference-a7977471.html
125	02/10/2017	DFT	Philip Hammond	other transport in North	No	100	not sure	
126	03/10/2017	DCLG	Sajid Javid	speed up delivery of garden towns	No	2.5	yes	https://www.gov.uk/government/news/25m-cash-boost-for-garden-towns

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
127	04/10/2017	DCLG	"Government"	affordable housing	No	2,000	yes	https://www.gov.uk/government/news/2-billion-boost-for-affordable-housing-and-long-term-deal-for-social-rent
128	06/10/2017	BEIS	Jo Johnson	space exploration - funding for researchers in academia & industry	No	3.23	probably no	https://www.gov.uk/government/news/more-than-3m-invested-in-space-exploration
129	11/10/2017	BEIS	Richard Harrington	Auctions for funds for producers of less established renewable energy forms	No	up to 557 (next auction spring 2019)	not sure	https://www.gov.uk/government/news/government-confirms-up-to-557-million-for-new-renewable-energy-projects
130	12/10/2017	DfT	Chris Grayling	grant to Network Rail	YES	34700 for 2019-24	not sure	http://www.cityam.com/273753/network-rail-gets-gbp48bn-fresh-funding-major-rail-upgrades also https://www.gov.uk/government/news/new-48-billion-funding-for-britains-railways

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
131	12/10/2017	DfID	Priti Patel	match funding of public donations for people fleeing Burma	No	up to 2	yes	https://www.gov.uk/government/news/priti-patel-will-double-the-next-2-million-of-public-donations-to-the-disasters-emergency-committee-appeal-for-people-fleeing-burma
132	12/10/2017	DCLG	Sajid Javid	reduce homelessness in Greater Manchester	No	almost 3.8	no	https://www.gov.uk/government/news/landmark-package-to-tackle-homelessness-and-rough-sleeping-in-manchester
133	13/10/2017	Highways England	Aran Nugent	maintenance and improvement work in East of England	No	61.4	no	https://www.gov.uk/government/news/614m-roads-package-to-keep-drivers-moving-in-the-east-of-england
134	13/10/2017	DfE	Robert Goodwill	improvements to children's social care	No	20	yes	https://www.gov.uk/government/news/20-million-improvement-programme-for-childrens-social-care
135	16/10/2017	Environment Agency	Dan Wilkinson	Badsey Brook flood scheme in Broadway	No	4	no	https://www.gov.uk/government/news/badsey-brook-flood-scheme-open-day

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
136	16/10/2017	DCMS	Matt Hancock	"5G Testbeds and Trials" competition	No	25	no	https://www.gov.uk/government/news/nationwide-competition-brings-5g-one-step-closer
137	16/10/2017	Transport & Owales	Chris Grayling & Alun Cairns	Intercity Express fleet of trains on the Great Western Railway network	No	unclear share of 5,700	no	https://www.gov.uk/government/news/all-aboard-the-new-intercity-express-trains-that-will-transform-journeys-across-south-wales
138	17/10/2017	Highways England	Nichola Capstick	resurfacing of the A66 between North Stainmore and Brough in Cumbria	No	0.8	no	https://www.gov.uk/government/news/smooth-a66-journeys-in-800000-resurfacing-project
139	18/10/2017	DCMS	Tracey Crouch	combat drug and alcohol dependency and support children in care	No	more than 16	no	https://www.gov.uk/government/news/government-pledge-16-million-to-tackle-drug-dependency-and-support-children-in-care
140	19/10/2017	FCO	Boris Johnson	open up Mexican market to UK businesses in energy, future cities and financial services	No	60 over 4 yrs	no	https://www.gov.uk/government/news/boris-johnson-announces-new-prosperity-programming-for-mexico

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
141	19/10/2017	Highways England	Jim O'Sullivan	improvements to A47	No	300	no	https://www.gov.uk/government/news/timetable-outlined-for-300-million-a47-improvements
142	19/10/2017	BEIS	Greg Clark	testing infrastructure for connected and autonomous vehicles	No	51	no	https://www.gov.uk/government/news/winners-of-51-million-government-competition-to-develop-world-leading-self-driving-car-testing-infrastructure-unveiled
143	20/10/2017	DfID	Priti Patel	assistance to those displaced by violence in DRC	No	175 over 5 yrs	no	https://www.gov.uk/government/news/drc-uk-provides-urgent-lifesaving-aid-to-victims-of-escalating-conflict-in-the-democratic-republic-of-congo
144	22/10/2017	MoJ	Sam Gyimah	increased security in prisons, including body-worn cameras	No	3	no	https://www.gov.uk/government/news/increased-security-measures-to-give-prison-officers-right-tools-for-the-job

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
145	22/10/2017	DfID	Priti Patel	landmine clearing & medical infrastructure to enable return to Raqqa	No	10	no	https://www.gov.uk/government/news/uk-aid-provides-lifeline-to-defenceless-and-wounded-syrians-to-help-them-return-to-a-liberated-raqqqa
146	23/10/2017	DfID	Priti Patel	support for Rohingya refugees in Bangladesh	No	12	not sure	https://www.gov.uk/government/news/uk-leads-international-support-for-rohingya-crisis-at-landmark-conference
147	24/10/2017	DfE	Justine Greening	pilot: reimburse student loan repayments for modern foreign language & science teachers	No	demand-led		https://www.gov.uk/government/news/education-secretary-puts-teachers-at-the-heart-of-social-mobility
148	24/10/2017	DfE	Justine Greening	2 projects of training opportunities for teachers	No	unknown share of 75	no	https://www.gov.uk/government/news/education-secretary-puts-teachers-at-the-heart-of-social-mobility
149	30/10/2017	Highways England	Chris Dunn	Resurfacing, drainage, bridge maintenance and more for the A64 near York	No	3	no	https://www.gov.uk/government/news/3m-improvements-for-the-a64-in-york

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
150	30/10/2017	DEFRA	Emma Howard Boyd	coastal defence scheme in Blackpool	No	27	no	https://www.gov.uk/government/news/27-million-flood-scheme-opens-in-blackpool
151	31/10/2017	DExEU	David Davis	Preparations for a no-deal Brexit	YES	additional 500 already spent	not sure	https://www.theguardian.com/politics/2017/oct/31/uk-has-spent-half-a-billion-gearing-up-for-eu-exit-says-david-davis
152	01/11/2017	BEIS	Jo Johnson	Technological solutions for global challenges affecting India	No	0.4	no	https://www.gov.uk/government/news/uk-india-partnership-hailed-as-science-minister-announces-winners-of-inaugural-newton-prize
153	01/11/2017	HO	Brandon Lewis	capacity building for community sponsoring of refugees	No	1	no	https://www.gov.uk/government/news/1-million-community-sponsorship-capacity-building-fund-opens-for-bids
154	01/11/2017	DfE & HO	Robert Goodwill & Brandon Lewis	support for foster carers & social workers to unaccompanied refugee children	No	0.26	in part (0.2)	https://www.gov.uk/government/news/new-safeguarding-strategy-boosts-support-for-lone-child-migrants

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
155	02/11/2017	DEFRA	Richard Greenhous	woodland creation funding for farmers, foresters and landowners	No	13 (not given in this PR)	no	https://www.gov.uk/government/news/countdown-begins-for-countryside-stewardship-woodland-creation
156	02/11/2017	FCO	Boris Johnson	freedom of expression projects	YES		assume no	https://www.gov.uk/government/news/foreign-secretary-announces-free-speech-funding
157	02/11/2017	DfT	Paul Maynard	HS2 train supplier shortlist announced	No	2,750	no	https://www.gov.uk/government/news/hs2-reveals-bidders-in-race-for-275-billion-trains-contract
158	02/11/2017	DfID	Guy Warrington (High Commissioner in Sierra Leone)	contain, control, treat, and ultimately prevent Ebola	No	427	no	https://www.gov.uk/government/news/uk-aid-opens-refurbished-hospital-laboratory-in-sierra-leone
159	06/11/2017	Highways England	Paul Hampson	conversion of old A road to B road with safe cycling/ horseriding paths	No	5	no	https://www.gov.uk/government/news/5-million-b-road-opens-as-a556-bypass-legacy
160	06/11/2017	DCMS	Matt Hancock	grants for young games developers	No	0.05	no	https://www.gov.uk/government/news/graduate-game-developers-win-government-grants

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
161	07/11/2017	OWales	Guto Bebb	equipment for water rescue charities	No	1	no	https://www.gov.uk/government/news/welsh-lifeboat-charities-pocket-slice-of-1-million-uk-government-fund-to-boost-search-and-rescue-efforts
162	09/11/2017	DfT	Paul Maynard	plant and restore woodlands along HS2 route	No	5	yes (?)	https://www.gov.uk/government/news/new-5-million-fund-to-create-and-restore-woodlands
163	09/11/2017	DCLG	Lord Bourne	ease the pressures on local services from recent migration	No	18	no	https://www.gov.uk/government/news/18-million-extra-funding-for-council-services
164	09/11/2017	Cabinet Office	Damian Green	promoting tourism in Inverness and the Highlands	No	2	no	https://www.gov.uk/government/news/uks-2-million-tourism-fund-working-for-the-highlands
165	10/11/2017	Environment Agency	Dave Edwards	flood scheme for Much Wenlock	No	2	no	https://www.gov.uk/government/news/2-million-flood-scheme-for-much-wenlock
166	13/11/2017	DoH & Public Health England	Steve Brine	local HIV prevention initiatives	No	0.6	no	https://www.gov.uk/government/news/600000-funding-of-12-projects-by-phe-to-help-prevent-hiv

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
167	14/11/2017	DIT	Greg Hands	redevelopment of Croydon shopping centre	No	unknown share of 1,400	no	https://www.gov.uk/government/news/minister-for-london-welcomes-14-billion-croydon-redevelopment
168	15/11/2017	Environment Agency	Gordon Wilson	Newhaven flood alleviation scheme	No	18	no	https://www.gov.uk/government/news/significant-milestone-reached-on-newhaven-flood-defence-project
169	15/11/2017	DCMS	Matt Hancock	national network of regional tech hubs, merging Tech City & Tech North	No	21	not sure	https://www.gov.uk/government/news/21m-to-boost-uks-world-class-tech-sector-and-spread-the-benefits-across-the-country--2
170	15/11/2017	DIT	Rona Fairhead	Increase international exposure of British bands	No	2.4	no	https://www.gov.uk/government/news/government-backs-british-talent-with-24-million-funding-for-music-exports
171	16/11/2017	Highways England	David Bray	A14 Cambridge to Huntingdon upgrade	No	1,500	no	https://www.gov.uk/government/news/15bn-a14-cambridge-to-huntingdon-upgrade-marks-its-first-year-of-construction

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
172	20/11/2017	BEIS	Theresa May & Greg Clark	research & development as part of Industrial Strategy	YES		yes	https://www.gov.uk/government/news/record-boost-to-rd-and-new-transport-fund-to-help-build-economy-fit-for-the-future
173	20/11/2017	DfT	Chris Grayling	improve transport links & promote growth in cities	No	1,700	yes (?)	https://www.gov.uk/government/news/record-boost-to-rd-and-new-transport-fund-to-help-build-economy-fit-for-the-future
174	22/11/2017	Highways England	David Bray	A14 Cambridge to Huntingdon improvement scheme	No	1,500	no	https://www.gov.uk/government/news/a14-cambridge-to-huntingdon-first-railway-bridge-beam-lift
175	23/11/2017	Highways England	Andrew Olive	salt barn in Knutsford	No	1.5	no	https://www.gov.uk/government/news/new-15-million-salt-barn-to-help-keep-roads-moving-this-winter
176	25/11/2017	DfID	Penny Mordaunt	projects to eradicate violence against women	No	up to 12 over 3 yrs	not sure	https://www.gov.uk/government/news/the-uk-steps-up-to-lead-global-drive-to-tackle-violence-against-girls-and-women

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
177	27/11/2017	PMO	Theresa May	recovery & reconstruction support for British islands hit by recent hurricanes	No	70	yes (?)	https://www.gov.uk/government/news/millions-more-in-support-for-hurricane-hit-overseas-territories
178	29/11/2017	PMO	Theresa May	build Iraq's counter-terrorism capability	No	10 over 3 yrs	not sure	https://www.gov.uk/government/news/uk-ramps-up-counter-terror-effort-in-iraq-as-daesh-caliphate-crumbles
179	30/11/2017	DEFRA	George Eustice	competition on food & drink business innovation by small businesses	No	0.05	not sure	https://www.gov.uk/government/news/share-of-50000-pot-to-be-won-by-small-food-drink-business-innovators
180	30/11/2017	DEFRA	Thérèse Coffey	woodland planting scheme in Northumberland	No	?	no	https://www.gov.uk/government/news/englands-largest-woodland-planting-scheme-gets-green-light
181	01/12/2017	DfID	Penny Mordaunt	address slavery and trafficking in countries with a high prevalence	No	40	not sure	https://www.gov.uk/government/news/uk-aid-to-help-over-half-a-million-people-at-risk-of-slavery

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
182	04/12/2017	DCLG	Alok Sharma	planning support for LAs and 3rd sector organisations for housing & infrastructure	No	25	no	https://www.gov.uk/government/news/government-unlocks-25-million-to-deliver-more-homes
183	04/12/2017	DCLG	Alok Sharma	support delivery of already-planned garden villages	No	3	yes	https://www.gov.uk/government/news/government-unlocks-25-million-to-deliver-more-homes
184	05/12/2017	DCMS	Tracey Crouch	Funding for women's charities	No	15	no	https://www.gov.uk/government/news/15m-of-new-tampon-tax-funding-for-womens-charities
185	05/12/2017	Environment Agency	Thérèse Coffey	"Boston Barrier" flood defence project	No	100	no	https://www.gov.uk/government/news/boston-barrier-flood-defence-gets-the-green-light
186	07/12/2017	DEFRA	Paul Caldwell	Progress paying out EU Common Agricultural Policy funding for farmers	No	850	no	https://www.gov.uk/government/news/2017-basic-payment-scheme-payments-underway
187	07/12/2017	DEFRA	Michael Gove & Thérèse Coffey	Refurbishment of locks on Anglian Waterways	No	1.4	no	https://www.gov.uk/government/news/environment-agency-announces-14m-anglian-waterways-investment

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
188	07/12/2017	Environment Agency	Julie Foley	Medway Flood Action Plan - manage & reduce floods	No	at least 19	no	https://www.gov.uk/government/news/medway-flood-action-plan-launched
189	07/12/2017	BEIS	Greg Clark, Richard Harrington, Jo Johnson	Advanced Modular Reactor (AMR) R&D project	No	up to 56	not sure	https://www.gov.uk/government/news/government-to-support-development-of-next-generation-nuclear-technology
190	07/12/2017	BEIS	Greg Clark, Richard Harrington, Jo Johnson	National Fusion Technology Platform (NaFTeP) at UKAEA's Culham Centre for Fusion Energy	No	86	not sure	https://www.gov.uk/government/news/government-to-support-development-of-next-generation-nuclear-technology
191	07/12/2017	BEIS	Greg Clark, Richard Harrington, Jo Johnson	work on nuclear fuels, reactor design and safety engineering	No	up to 8	no	https://www.gov.uk/government/news/government-to-support-development-of-next-generation-nuclear-technology
192	08/12/2017	Highways England & OWales	Alun Cairns	Nationalisation of Severn bridge & VAT exemption for tolls	No	?	no	https://www.gov.uk/government/news/severn-bridges-transfer-to-public-ownership-draws-closer

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
193	08/12/2017	Highways England	Charlotte Taylor	additional lane on A1 around Newcastle	No	139 to 183	no	https://www.gov.uk/government/news/a1-plans-to-improve-newcastle-journeys
194	11/12/2017	Cabinet Office	Caroline Nokes	56 new council partnerships, home building & jobs	No	8.7	no	https://www.gov.uk/government/news/government-awards-councils-new-funding-to-transform-local-communities
195	11/12/2017	DfID	Liam Fox	WTO programmes to support international trade integration of 51 low-income countries	No	18	yes (?)	https://www.gov.uk/government/news/uk-announces-18-million-to-help-worlds-poorest-through-trade
196	12/12/2017	DfID	Theresa May	climate resilience in agriculture, forecasting, insurance	No	30	yes (?)	https://www.gov.uk/government/news/pm-announces-new-measures-to-tackle-effects-and-causes-of-climate-change
197	12/12/2017	PMO	Theresa May	reconstruction of water system on Dominica post-Maria	No	15	yes (?)	https://www.gov.uk/government/news/pm-announces-new-measures-to-tackle-effects-and-causes-of-climate-change

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
198	12/12/2017	PMO	Theresa May	disaster response capabilities & high-risk area mapping in the Caribbean	No	8	yes (?)	https://www.gov.uk/government/news/pm-announces-new-measures-to-tackle-effects-and-causes-of-climate-change
199	12/12/2017	PMO	Theresa May	fight against illegal logging and support trade in legal timber	No	87	yes (?)	https://www.gov.uk/government/news/pm-announces-new-measures-to-tackle-effects-and-causes-of-climate-change
200	13/12/2017	DCMS	John Glen	improve exhibition spaces and increase accessibility	No	2 (? - matched funding, total of four)	no	https://www.gov.uk/government/news/arts-minister-launches-4-million-dcmswolfson-museums-and-galleries-improvement-fund
201	13/12/2017	DoH/Public Health England	Steve Brine	Planning permission granted for public health campus	No	400	no	https://www.gov.uk/government/news/phe-gets-permission-for-public-health-science-campus-and-hq
202	15/12/2017	BEIS	Richard Harrington	Consultation: opening auctions for less established renewables to remote island off-shore wind	No	up to 557		

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
203	18/12/2017	DfID	Penny Mordaunt	Package of support to address the needs of refugees and migrants	No		not sure	https://www.gov.uk/government/news/uk-aid-tackling-global-migration-crisis
204	19/12/2017	HO	Amber Rudd	Increase in police funding across England and Wales (270 from precept, 130 for priorities, 50 for counter terrorism)	No	450	yes (?)	https://www.gov.uk/government/news/police-funding-increases-by-450-million-in-2018
205	19/12/2017	DCLG	Sajid Javid	Funding plans for councils in England	No	200 over 4 years	no	https://www.gov.uk/government/news/government-sets-out-further-measures-to-support-councils-to-deliver-services
206	20/12/2017	BEIS	Greg Clark	Funding to help Post Offices extend hours and protect rural branches	No	370	not sure	https://www.gov.uk/government/news/government-pledges-to-secure-the-future-of-the-post-office

Reference number	Date	Department/ Government Agency	Announced by	Description/ purpose	Is annual figure specified?	Unspec (£m)	New money? (Or recycled money/ allocation)	Press story/link
207	28/12/2017	Highways England	Chris Grayling	Mutli-million pound road improvements to unlock homes and jobs	No	17 contribution (50 from private sector)	not sure	https://www.gov.uk/government/news/multi-million-pound-road-improvements-to-unlock-homes-and-jobs
208	29/12/2017	DfID	Penny Mordaunt	Extension of landmine clearance programmes	No	100 over 3 years	no	https://www.gov.uk/government/news/uk-aid-helps-clear-lethal-landmines-in-war-torn-countries-following-generosity-of-british-public--2
209	30/12/2017	DCMS	Karen Bradley	Pilot fund to help increase range of children's television in UK	No	60 over 3 years from 2019	not sure	https://www.gov.uk/government/news/60-million-boost-to-uk-childrens-television

Appendix 1: Government Response

Introduction

The Government welcomes the report into departmental Annual Reports and Accounts (ARAs) and management information, and notes the important work that the Committee has undertaken in this area. We continue to support actions to improve the quality of information and make it more accessible and understandable.

The Government has made significant improvements to both financial reporting and management information in recent years. We agree that the main purposes of government accounts and information should be to enable Parliamentary control and accountability, to enable the public and Parliament to understand and consider the value for money offered by public spending, to provide a credible and accurate record which can be relied upon, and to provide managers with the information required for decision making. The UK is seen as a proponent of international best practice in financial reporting, and the Simplifying and Streamlining Accounts project has made improvements to reporting arrangements. We are committed to ensuring that these improvements continue.

The Government agrees with the Committee that decision making should be made on the basis of a full understanding of the practically available data. The ongoing work of the Government Finance Function and the further development of Single Departmental Plans (SDPs) continue to improve the quality of management information through focused interventions. Ultimate responsibility for managing effective data and governance systems rests with each department. HM Treasury and Cabinet Office continue to encourage individual and cross-cutting efforts to strengthen these systems.

The Government continually works to improve financial reporting and is keen to build on the recommendations made in the report. In response to the Committee's report and recommendations, the Treasury plans to undertake a review of departmental ARAs in liaison with the Parliamentary Scrutiny Unit and National Audit Office (NAO). It is proposed that the review will build on the Committee's recommendations by evaluating progress since the Simplifying and Streamlining project was implemented and identifying best practice in departmental accounts. The results of the review would be shared with the Committee and published online.

While the government fully supports the overall aims and spirit of the report, it is important to note that adding a significant amount of additional reporting requirements could be seen as going against the recommendations of the Simplifying and Streamlining Accounts project. The Government is also committed to ensuring that ARAs are timely to enable proper and effective Parliamentary scrutiny.

Are Annual Reports and Accounts Meeting the Needs of the Public or Parliament?

As part of the Simplifying and Streamlining project in 2013, the Government undertook a significant amount of outreach work with users, potential users, and preparers of the ARAs, and reviewed private and public sector best practice worldwide. The Treasury also launched a public consultation to engage with as wide a range of users and potential users

as possible and engaged with Parliamentary select committees and the NAO. As part of the planned review, the Government is keen to build on this work, and where appropriate conduct further research, in order to ensure that the needs of users are better met in ARAs. The aim of the Simplifying and Streamlining project was to ensure that ARAs provide information about the reporting entity that is useful to Parliament and the wider user community for accountability and decision making purposes, as well as encouraging better financial reporting more generally. Reporting entities now have greater freedom to focus on what matters to them and the users of their accounts and how they define success in their ARAs. This is carried out within a defined and agreed format to ensure comparability and consistency. The information provided in those reports should then become more output and outcome focused. The Government therefore agree with the Committee's recommendations that departments should make concerted efforts to present financial data in a way that clearly links measurable outputs and outcomes, and is useful to readers.

Following the introduction of the Simplifying and Streamlining project, the Treasury has undertaken a post-implementation review and sought feedback from preparers and stakeholders on its relative merits and success. Those canvassed for feedback include representatives from departments and arms' length bodies through the Resource Account Special Interest Group (RASIG) and various cross-government training events. Feedback from external stakeholders was also sought from the Parliamentary Scrutiny Unit and the NAO. This feedback was discussed with the Financial Reporting and Advisory Board (FRAB) at its November 2016 meeting. In line with the Committee's helpful views and recommendations, the Government will continue to identify and share best practice as part of a further and wider review of departmental ARAs, building on the important work of the Scrutiny Unit in this area.

One of the key findings of the Simplifying and Streamlining project was a recognition that mandatory requirements for a large amount of detail were obscuring the 'big picture' and limiting the usefulness of ARAs. Government departments have been encouraged to invest greater thought in their reporting; identifying the key messages to stakeholders and communicating in a succinct, fair and balanced way.

The Government continues to support this principle and not introduce additional mandatory reporting requirements for departments. However, we will encourage departments to consider additional reporting where it is relevant and significant for them. This may include disclosures by project, programme or policy area, and we would expect reporting to be proportionate in ARAs. The Infrastructure and Project Authority's (IPA) Annual Report on Major Projects provides analysis of performance on the largest transformation, ICT, military capability, and infrastructure projects (including HS2) across government departments.

We agree that departments should also consider reporting the unit costs of key services, trend data and time series analysis where appropriate to them, as the Committee recommends. However, the government is conscious that where annual reporting does not remain focussed on the material issues, they are likely to be somewhat obscured. Therefore, the Government is committed to not increasing the reporting burden for departments. This in line with the Simplifying and Streamlining project as well as current best practice, with an emphasis on reporting being tailored to the individual entity with increasingly less focus on generic reporting requirements and standardised wording.

Financial forecasts are inevitably contingent on future factors outside a department's control. They also regularly change and are likely to be out of date by the time that ARAs are published. The Government is committed to the provision of good quality management information, including financial forecasts, and this is most relevant for managers in departments rather than a wider audience. It would not be appropriate to be held to account for these numbers to a similar degree to financial outturn information.

The Government also agrees with the Committee's recommendations on publishing core tables in Excel, as well as other data from ARAs where appropriate. The use of visualisation to present information in ARAs has increased, allowing the user to more easily and quickly gain an overview of the entity, but we will consider within the scope of the review where this could be improved and highlight and promote best practice.

The Financial Reporting Advisory Board

The role of the Financial Reporting Advisory Board (FRAB) is to ensure that government financial reporting meets the best possible standards. Membership includes a Parliamentary observer and the Board is attended by the Parliamentary Scrutiny Unit. The Board's focus is on providing expert technical accounting advice, with less emphasis on the format and content of accounts. In response to the Committee's recommendations, the Treasury has had discussions with the FRAB over the content of PACAC's report and the potential for greater user involvement in considering proposed changes to accounting policy and practice. The Treasury will continue to work with the FRAB to explore opportunities for user groups where appropriate.

The Treasury keep in touch with improvements to the wider corporate reporting landscape and will seek to align where appropriate to enhance the quality of financial reporting. Departmental select committees should play an important role in determining specific content in annual reports, and we strongly encourage departments to consult with select committees and user groups.

Estimates and Spending Review

The Government is committed to alignment between Estimates and accounts and will continue to review how they can be made more consistent with each other as the Committee have recommended. The Spending Review is where Government's high-level financial plans are presented. Detailed budgets are approved and scrutinised by Parliament through the Supply Estimates process. The Estimates Memoranda are therefore a more appropriate place to track changes in approved budgets. In response to the Procedure Committee's report, the Government will review the Estimates documentation and will consider the PACAC recommendations in relation to Estimates as part of that review.

Specific Ministerial Commitments

The Government feels that the Annual Report and Accounts are not the best vehicle to track ministerial commitments and that the inclusion of an audited statement tracking spend against commitments may not be practicable. Well-established means for scrutiny already exist such as departmental select committees and Freedom of Information (FOI) requests. All government expenditure is approved by Parliament through the Supply Estimates process.

The Government is willing to support the National Audit Office and Scrutiny Unit in publicising the information contained in the accounts and offering training to Members, their staff and other Parliamentary staff in how to use the accounts. Due to the scale and scope of financial and non-financial information in ARAs, as well as staff turnover, it would not be appropriate for ARAs to include the contact details for named individuals in departmental finance functions. More established communication channels, such as FOi requests and correspondence, ensure that queries get to the most appropriate person and can be answered accurately and promptly.

The Accuracy of Departmental Annual Reports and Accounts

The Government recognises and supports fully the important role and independence of the NAO. We fully agree that it is important that accounts are accurate and transparent, so that MPs, the public and others can take decisions based on good quality information. We also recognise that the low numbers of qualified accounts are an important measure, revealing that in the clear majority of cases, the public and Parliament can, and should have, confidence in the accuracy of the figures reported by the Government.

The Government is committed to providing ARAs that are frank, impartial, objective and understandable as per the Committee's recommendations. Each Accounting Officer is required to confirm that the ARAs as a whole are fair, balanced and understandable and that he or she takes personal responsibility for them, as per the UK Governance Code. Government accounts also adhere to the generally accepted accounting principles (GAAP) of consistency, relevance, reliability, and comparability.

Management Accounts : Earlier Attempts to Reform

At the start of this new Parliament, the Government confirmed its support for maintaining SDPs as the basis for Government's planning and performance framework, under Cabinet Office and HM Treasury's joint responsibility. The Government is committed to continuously improving how it plans and manages its business to deliver its objectives and provide value for money for the taxpayer. SDPs establish a consistent framework to link what a department will deliver and how a department will deliver it, within the multi-year Spending Review settlement.

The Government agrees that it must give priority to improving management information and that management information, alongside realistic medium-term plans, should be seen as a key enabler of a department's ability to deliver effective and efficient public services. Accounting Officers are ultimately responsible for the quality of management information produced and used in the department. The Government expects that this should provide ministers, the Accounting Officer, the Board (including Non-Executive Directors) and senior officials with the necessary information for decision making and internal financial management and control. The Government will continue to work to ensure that the leadership of departments are committed to good management information. For example, the ongoing work to implement the priorities previously identified in the Financial Management Reform programme and the further development SDPs continue to improve the quality of management information through focused interventions to improve board reporting, financial data, forecasting, performance data and costing across government.

The Financial Management Review

While the ultimate responsibility for managing effective data and governance systems rests with each department, HM Treasury and Cabinet Office continue to encourage individual and cross-cutting efforts to strengthen these systems and promote the value of good data linking outcomes to spending and realistic medium-term plans, for example through SDPs.

The Government agrees with the Committee that departments should use SDPs internally. The SDP framework has been designed to be flexible to encourage departments to integrate it within their existing planning and decision making processes and governance. The Cabinet Office and HM Treasury maintains regular engagement with departments to identify and share best practice. This has promoted aligning financial planning and business planning; aligning internal performance management with the business plan; and utilising the SDP to communicate strategic priorities within the department.

Through its leadership of the Government Finance Function, HM Treasury continues to drive collaborative work across government, including within cross-cutting functions, to put finance at the heart of decision making. There have been improvements in the quality and consistency of financial data in recent years, including the establishment of a dedicated costing unit in HM Treasury to better understand large areas of spend and drive value for money and share best practice in the production and use of management information. The Government is committed to continuing with this important work.

Public Accountability

The Government remains committed to the principle that detailed business planning, which underpins the public versions of SDPs, should remain internal to Government. For the plans to be used as an effective part of departmental management and ongoing decision making, it is necessary that they contain ongoing policy development and information that is commercially sensitive or secure, which should be protected.

The Government agrees that we should make comprehensive and balanced information on performance available to the public and Parliament. The aim of the public versions of SDPs is to provide an accessible, forward-looking view of the Government's objectives and to allow the public and Parliament to monitor progress against them, during the year, as new information becomes available. This information is available in conjunction with existing official statistics on performance, workforce, major projects and public spending.

The Government published updated versions of SDPs for 2017/18 in December 2017 and updated versions of SDPs for 2018/19 in May 2018. These annual revisions of the plans were a broad collaborative exercise involving departments, the Cabinet Office and HM Treasury, informed by departments' own business planning. The Government will continue to iterate the public versions of SDPs to improve them as tools for accountability and performance monitoring. This includes updating performance information at least twice a year; clear signposting of further performance information (including links to the source data which can often be exported in Excel format); and a clearer reflection of where departments are working together to achieve shared objectives. The Government considers that, with these existing improvements we have committed to make to the public versions

of SDPs, the right balance is struck between transparency of information and allowing departments a 'safe space' to manage their own affairs. We continue to engage closely with the NAO and welcome their ongoing support.

The publication of the 2016–17 ARAs provided for the first time the opportunity for departments that produce SDPs to present an assessment of performance aligned with the objectives and headline indicators set out in the public versions of their SDPs. We will continue to encourage departments to report against their SDP in a manner that would best contribute to the understanding of performance and value for money in their areas of responsibility. Aligning the structure of the performance report to SDP objectives provides a consistent structure for departments to use, whilst maintaining flexibility to focus on what matters to them. ARAs and the public versions of SDPs, including the performance information they contain, will remain available when new information is published so they can be used as accountability documents in the future, and progress over time can be understood. We will identify and share best practice in performance reports and their link to SDPs as part of our planned review of departmental ARAs.

The Government also published a description of the collective processes that make up the government's planning and performance framework, including Spending Reviews, SDPs, Estimates and ARAs, in December 2017. This explains how existing processes operate together and how the public can use the information available to understand the Government's planning, spending and performance over time. The Government is committed to promoting continuous improvement to this approach.

Appendix 2: National Audit Office Response

Letter from the Comptroller and Auditor General, 18 April 2018

I very much welcomed PACAC's enquiry into various aspects of reporting by government departments and the ways in which accountability and scrutiny can be enhanced. I was pleased to have the opportunity to submit evidence to the enquiry, and I am delighted to set out in the Annex to this letter my comments on the Committee's report.

This is an important report and I strongly support steps to enhance effective accountability by bodies spending public money. However, there should be a range of complementary means by which government departments should explain their plans and be held to account for their actions, spending and performance. In my view it is not practical or desirable for one means of reporting—the Annual Report and Accounts, for example—to bear the weight of meeting all accountability requirements.

The Annual Report and Accounts are prepared, audited and published after the year-end. They have to be prepared in accordance with relevant professional practice—for example, meeting standards that also apply across other parts of the UK economy—and it is important, in my view, not to move too far away from requirements that are recognised in both the private and public sectors.

The PACAC report has highlighted the need for better use of wider performance planning and reporting, covering departmental, policy and programme operational plans and achievements. I agree that there is a need for improvements in these areas. However, reporting that can be used and scrutinised by Parliamentarians at other points in the accountability cycle, and not just after the year-end, should be strengthened. For example, I would welcome steps to enhance further the use and accessibility of Single Departmental Plans.

I have set out comments against each of the report's recommendations, which I trust will be helpful to you and the Committee, and I have also highlighted, in particular, my response to those recommendations that relate most to the work of the National Audit Office on behalf of Parliament.

I am very mindful that our work is primarily to support effective scrutiny by Parliamentarians in a manner which is itself cost-effective and value for money. Therefore, I would be pleased to work with the Treasury to help inform its assessment of the practicalities and cost implications of the proposals. It will be important to balance carefully what is being sought through the Committee's recommendations alongside the impact of new regulatory and audit burdens on public bodies.

I hope that my comments and responses in the Annex to this letter are helpful and I would, of course, be very happy to discuss any of the points raised further.

AMYAS C E MORSE

Annex: NAO comments in response to Fourteenth Report of Session 2016- 17 by the Public Administration and Constitutional Affairs Committee (PACAC) on 'Accounting for democracy: making sure Parliament, the people and ministers know how and why public money is spent' (the PACAC report⁵⁵).

Part A: Overview

1. The C&AG and the National Audit Office (NAO) support actions to continue to improve the quality, balance, understandability, accessibility and timeliness of reporting by public bodies on their spending and performance. Our detailed submissions to PACAC when it was considering this important topic supported the objectives and work of the committee in this area.
2. We welcome PACAC's focus on seeking to improve annual reporting and other information, as well as efforts to meet Parliamentarians and others' needs through more accessible and understandable reporting. However, we note that this should be achieved not only through Annual Reports and Accounts but also by making better use of other initiatives such as Single Department Plans.
3. Our detailed comments are set out in the second part of this Annex. We particularly welcome the focus of the report on how the needs of Parliamentarians and other users can be better met. While initiatives have been taken to simplify and streamline accounts there is more that can be done to meet users' needs.
4. We note that much of the focus of the recommendations is on Annual Reports and Accounts. While we welcome the report's breadth we consider that there is an opportunity to look at how other reporting, particularly Single Departmental Plans, can be further enhanced. We also welcome the proposals for improving departments' management information and for increasing transparency in a number of areas.
5. Although we support the overall aims of the recommendations, we would be pleased to work with the Treasury to help inform its assessment of the likely practical implications and costs of the proposals. There may be ways of enhancing the information available without adding as much to the external audit work and costs as is currently implied by the proposals. For example, the Annual Report and Accounts need not always be the default means of meeting users' needs for data and information on departments' plans and performance. Linked to this, if the Annual Report and Accounts is considered to be the appropriate place where new reporting requirements are to be met, it does not necessarily follow that this should be in the parts of the annual report that comprise the audited information. It may not always be possible, or necessary, to bring some of the suggested new information within the scope of the audit. To do so would increase reporting, compliance and auditing costs—which could be significant to achieve a reasonable level of assurance—and so the pros and cons of imposing new burdens need to be weighed carefully. We would be pleased to work with the Treasury to help it to assess the impact of the proposals on preparers of accounts and information while also considering whether and how any assurance requirements might best be met.

55 The detailed PACAC report can be found [here](#). The C&AG gave evidence to PACAC in support of its consideration of this topic in May 2016 which can be found [here](#). The NAO also submitted written evidence which can be found [here](#) and [here](#).

6. Although we comment in the second part of this Annex on all the PACAC report's recommendations, there are some that have a direct or possible impact on the NAO's work which, for ease of reference, we highlight in this part of the Annex. These are the proposals (with relevant PACAC report paragraph references) that relate to:

Supporting Parliamentary needs

- holding the executive to account (paragraph 91);
- scrutiny of excess Votes (paragraph 95);
- briefings and other support for Parliamentarians (paragraph 113);
- annual publication summarising qualified accounts (paragraph 130);

We agree that Annual Reports and Accounts are fundamental to accountability. A key part of our role is to provide assurance on accounts that in turn supports Parliament in holding government departments to account for the spending.

If there are plans to add new reporting requirements within Annual Reports and Accounts, in particular to support comparison of spending against Estimates and Spending Review totals, consideration needs to be given to including this in Departments' analyses of, and commentary on, their performance against plans and not in the financial statements prepared in accordance with financial reporting standards.

We support steps to facilitate timely Parliamentary scrutiny and understanding of spending. We have run briefings and provided other support to help Parliamentarians to engage effectively with accounts. We are happy to explore ways of doing more of this.

The number of non-standard opinions and auditor reports (including qualified opinions) is typically small each year and so it would not be difficult to publish a list of non-standard reports by the C&AG each year.

Meeting user needs

- use of technology (paragraphs 64 and 66);
- consideration of wider sources of information (paragraph 74);
- reporting in addition to corporate reporting to meet public accountability needs (paragraph 128);

We agree with the principle that steps should be taken to find ways of enabling analysts, and other users of the data in Annual Reports and Accounts, to extract and use this material.

However, it will be important to ensure that the availability and integrity of the original audited accounts, as reported to Parliament, is safeguarded and that there is a clear understanding that the auditor's report relates only to the general purpose financial statements and does not provide assurance about extracted data separated from the context and explanation given by the full set of accounts.

We would support further initiatives to follow up, and build on, previous efforts to identify and the meet the needs of users of Annual Reports and Accounts. We have provided briefings to Select Committees on key areas of departmental activities and spending and would be happy to respond to requests for further support to Parliamentary scrutiny.

The accounts of Government departments and other public bodies already include reporting requirements that go beyond those that apply in corporate reporting, for example in order to support reporting against relevant public expenditure control frameworks. It is appropriate that accounts meet specific public accountability requirements. However, we would note that additional reporting requirements add to the burden on preparers of accounts, the complexity of public sector accounts and, if subject to audit, the cost of external audit. Therefore, there should always be a careful consideration that the public interest is best served through additional reporting requirements if these go beyond generally accepted practice.

Annual reporting requirements

- sharing good practice (paragraph 25);
- inclusion of further staffing-related information (paragraph 34);
- reporting by policy area, by programme area and by significant project—in each case with performance and financial data (paragraphs 45, 50 and 51);
- inclusion of more performance data and information, including unit cost information and five-year time series and trend analyses (paragraphs 55 and 60);
- tracing outturn back to Estimates and Spending Review figures and tracking ministerial commitments to Parliament through to audited accounts (paragraphs 100 and 103);
- assurance over performance data and commentary in annual reports (paragraph 149);

We agree that sharing good practice and encouraging its adoption is an important role for the government finance profession and that the Treasury has a key leadership role in this.

More widespread adoption of good practice supports better financial management and reporting, which supports better decision making and scrutiny. It also allows more efficient and effective audit and assurance to Parliament.

We have concerns about including this staffing-related data (particularly ‘staff engagement scores’) in Annual Reports and Accounts rather than being made available through other means. We would support the Treasury in exploring this further with, for example, the Scrutiny Unit, to consider options for achieving the aim here. We would not necessarily see the need for this information to be included in the audited part of the Annual Report which would require new audit procedures and lead to additional costs.

The proposals relating to including more information on a policy, programme and project basis would be an additional reporting burden, and so counter to the efforts to streamline reporting, but there may be an appetite for this form of more detailed analysis.

There may be an opportunity here to improve sub-head breakdowns in Estimates (and we would support HMT exploring this further with the Scrutiny Unit). However, there are likely to be better vehicles by which to report policy-focused performance information—eg Single Departmental Plans (SDPs) or through introduction of integrated reporting.

Including performance information in audited parts of Annual Reports and Accounts would add to audit costs—there would need to be arrangements for defining performance information and standards by which it should be reported—and so inclusion in audited parts of Annual Reports and Accounts would lead to significant additional compliance and audit costs.

Consideration also needs to be given to existing arrangements - including the personal responsibility of the Accounting Officer and interfaces with other processes by which major projects are held accountable.

We can see the benefits in making more information available but it may not need to be included in the audited parts of Annual Reports and Accounts because of the difficulties (and costs) of subjecting this information to external audit.

The purpose of accounts is not to track budgetary movements and so this runs counter to streamlining the accounts. Arguably there is information (in estimates and memoranda) that provide relevant information.

Although the recommendation refers to Annual Reports and Accounts it is unclear whether there would be an intention to propose that information tracking back outturn to original Estimates or other announcements would be subject to audit—if so, we would have concerns about the resources that might be needed to support this.

The Estimates and Memoranda already track budgeting statements. Inclusion of the proposed reconciliation in audited parts of Annual Reports and Accounts would be problematic, difficult to achieve in practice and resource intensive.

The proposal for audit assurance over performance data and commentary in annual reports would be a significant new requirement that would be an additional burden for preparers and which would involve significant audit costs. The nature and extent of work required to provide the level of assurance that is implied here would go far beyond the existing annual external audit process.

What is described here may better sit within the existing assurance framework, albeit strengthened, supporting the personal responsibilities of the Accounting Officer. The Treasury may wish instead to consider how to enhance existing internal assurance frameworks, and how these are reported in governance statements, in order to strengthen practice across departments.

Management information

- enhancing the use and accessibility of Single Departmental Plans to support decision-making (paragraph 197);

We support steps to improve management information and to enhance the use of Single Departmental Plans. We welcome the support given to sharing information with the NAO.

Other actions to improve transparency

- reporting materiality in accounts (paragraph 138);
- recognising the NAO's role in providing independent assurance (paragraph 139); and
- adopting national statistics principles in annual report and accounting data (paragraph 147).

Materiality is disclosed in planning and completion reports to those charged with governance. In principle we support taking further steps towards extended auditor reporting where this is appropriate - for example, where public bodies' own corporate reporting would be consistent with this which is more likely in cases where bodies are required to comply with the FRC's Governance Code or where bodies voluntarily choose to do so.

We welcome the restatement of support for the NAO's role in providing independent assurance to Parliament.

With regard to adopting national statistics principles in annual report and accounting data, we think that the requirement for reporting to be 'fair, balanced and understandable', which is derived from the FRC's expectations and has been adopted across the public sector too, remains the most appropriate standard to apply to annual reports. Annual accounts are, of course, subject to international financial reporting standards. We think that the existing framework, applied appropriately, supports consistency across reporting by public bodies.

7. Our detailed comments against each of the PACAC report recommendations are set out in the second part of this Annex. We would, of course, be pleased to discuss any of these further.

Part B: Detailed comments in response to an analysis of the PACAC report recommendations

The PACAC report's recommendations can be analysed as:

- supporting Parliamentary needs;
- meeting user needs;
- annual reporting requirements;
- management information; and
- other actions to improve transparency.

Our detailed comments to the recommendations, analysed by these themes, are set out below.

Supporting Parliamentary needs

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Annual Reports and Accounts should be the cornerstone of Parliamentary accountability. The House of Commons should, through the Accounts, have the ability to hold the executive to account for its spending, against plans announced in the Estimates and Spending Review.</p> <p>(Paragraph 91)</p>	<p>Possible</p>	<p>We agree that Annual Reports and Accounts are fundamental to accountability. A key part of our role is to provide assurance on accounts that in turn supports Parliament in holding government departments to account for the spending. If there are plans to add new reporting requirements within Annual Reports and Accounts, in particular to support comparison of spending against Estimates and Spending Review totals, consideration needs to be given to including this in Departments' analyses of, and commentary on, their performance against plans and not in the financial statements prepared in accordance with financial reporting standards.</p> <p>We comment below on the more detailed recommendations that support this overall recommendation.</p>
<p>We support the Public Accounts Committee and its Chair in their intention to take evidence from senior civil servants about excess votes where the Committee deem it necessary. We urge the Government to consult with the Public Accounts Committee to ensure it has enough time to do this.</p> <p>(Paragraph 95)</p>	<p>Possible</p>	<p>We support steps to facilitate timely Parliamentary scrutiny and understanding of spending.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Many Members of Parliament will wish to continue to rely upon the work of the National Audit Office and the Scrutiny Unit to alert them to issues in the accounts. However, it is also clear that Members have welcomed the opportunity to understand more about what information is available within these documents and how they and their staff can use them. We therefore encourage the National Audit Office and Scrutiny Unit to continue to publicise the information contained in the accounts and to offer training to Members, their staff and other Parliamentary staff in how to use the accounts.</p> <p>(Paragraph 113)</p>	<p>Yes</p>	<p>We have run briefings and provided other support to help Parliamentarians to engage effectively with accounts. We are happy to explore ways of doing more of this.</p>
<p>Professor Heald argues that Accounts give us assurance that the Government knows what it spends money on, and can measure it accurately. At the moment, we do not have summarised data that enables us to check how many of the Government's published Accounts are either accurate or properly compiled. The National Audit Office should publish an annual report which identifies how many Accounts are qualified, why they were qualified and what that tells us about the Government's ability to manage its finances effectively.</p> <p>(Paragraph 130)</p>	<p>Yes</p>	<p>The number of non-standard opinions and auditor reports (including qualified opinions) is typically small each year and so it would not be difficult to publish a list of non-standard reports by the C&AG each year.</p>

Meeting user needs

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Annual Reports and Accounts must be clearly presented so that non- Accountants can read and make use of them.</p> <p>(Paragraph 17)</p>	<p>No</p>	<p>We agree that Annual Reports and Accounts must be understandable and accessible to their users and that, therefore, preparers of accounts need to consider the needs of those users that are not trained accountants.</p>
<p>Accounts would be better used if they were prepared more often with the ultimate readers in mind, for example commentators on public policy, peers and MPs and their researchers.</p> <p>(Paragraph 24)</p>	<p>No</p>	<p>We agree that Annual Reports and Accounts must be understandable and accessible to their users.</p>
<p>It is clear that Annual Reports and Accounts are hard to follow. Non- accountants and commentators like the King's Fund and Taxpayer's Alliance do not find them as useful as they should be. Professor Prowle and Dr Harradine are right to call for more systematic information about who is using Accounts, what figures and facts they are using from them and what they think about the documents. We recommend that the Treasury carries out research to identify how many people are buying and downloading Annual Reports and Accounts, who current readers are, what those readers think and who the potential readership is likely to, or should, include. We further recommend that the Treasury should regularly seek to find out what potential users of the Annual Reports and Accounts (including those who submitted evidence to our inquiry) think about how they could be improved to make it easier to assess the effectiveness of Government spending.</p> <p>(Paragraph 27)</p>	<p>No</p>	<p>We would support further initiatives to follow up, and build on, previous efforts to identify and the meet the needs of users of accounts, noting in particular efforts to streamline and simplify accounts.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Departments and the Treasury should consider always that the demands of public sector users of financial information differ from those of private sector users and therefore they may need to provide them with additional explanations and information.</p> <p>(Paragraph 31)</p>	No	We would support further initiatives to follow up, and build on, previous efforts to identify and the meet the needs of users of accounts, noting in particular efforts to streamline and simplify accounts.
<p>Whilst the Treasury's reforms are a good first step, the way they have been implemented by different Departments, within a broad framework, currently varies widely. It is clear from the evidence provided to us that, on their own, the reforms as currently implemented will not necessarily provide Annual Reports and Accounts that completely fulfil the needs of potential users.</p> <p>Departments should make concerted efforts to present financial data in a way that clearly links measurable outputs and outcomes, and is useful to readers.</p> <p>(Paragraph 32)</p>	No	We would support further initiatives to follow up, and build on, previous efforts to identify and the meet the needs of users of accounts, noting in particular efforts to streamline and simplify accounts.
<p>It is disappointing that the Treasury have not monitored any changes in the way that accounts have been used since the reforms of 2015–16. As we recommend above, the Treasury should monitor the use of accounts to identify good practice. Where good practice already exists, Departments should be encouraged to learn from it. We also believe further reform is needed to address more directly the need for greater transparency and address needs of users.</p> <p>(Paragraph 33)</p>	No	We would support further initiatives to follow up, and build on, previous efforts to identify and the meet the needs of users of accounts, noting in particular efforts to streamline and simplify accounts.

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Annual Reports and Accounts should routinely be published in Excel or another similar usable format, so that analysts (whether inside Parliament, for which see below in Chapter 4, or outside in civil society) can swiftly extract the data and make use of it. The Treasury, working with Departments, should strive to improve Annual Reports and Accounts against the open data ranking system devised by Full Fact and endorsed by the Public Administration Select Committee in 2014.</p> <p>(Paragraph 64)</p>	<p>Possible</p>	<p>We agree with the principle that steps should be taken to find ways of enabling analysts, and other users of the data in Annual Reports and Accounts, to extract and use this material.</p> <p>However, it will be important to ensure that the availability and integrity of the original audited accounts, as reported to Parliament, is safeguarded and that there is a clear understanding that the auditor's report relates only to the general purpose financial statements and does not provide assurance about extracted data separated from the context and explanation given by the full set of accounts.</p>
<p>The Government should use modern technology to make the Accounts useful to outsiders, for example making them touchscreen friendly so that the data can be organised in different ways. The accompanying narrative should be shorter, written in plain English and accompanied by summary data and insightful graphics.</p> <p>(Paragraph 66)</p>	<p>Possible</p>	<p>We agree with the principle that summary financial information, and other information extracted from Annual Reports and Accounts, especially coupled with innovative use of technology, has the potential to enhance the usefulness of Departments' reporting.</p> <p>However, it will be important to ensure that the availability and integrity of the original audited accounts, as reported to Parliament, is safeguarded and that there is a clear understanding that the auditor's report relates only to the general purpose financial statements and does not provide assurance about extracted data separated from the context and explanation given by the full set of accounts.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>We recommend that the Treasury make FRAB more representative of the consumers of Accounts and more attuned to users' requirements, by increasing representation on the Board of users or user groups. We further recommend that Treasury and FRAB should consider how, within the framework of recognised accounting standards, Accounts could be made more useful and responsive to the needs of users, providing the sort of information we have proposed within this report.</p> <p>(Paragraph 73)</p>	No	<p>FRAB will wish to consider this recommendation. There is a case for each of the relevant authorities (eg the Treasury, the Department of Health, CIPFA/ LASAAC), which are advised by FRAB, to consider ways of improving engagement with users of accounts and other stakeholders as part of the various standard setters' approach to developing improvements. But is not necessarily the case that this would best be achieved by broadening and expanding FRAB itself given that it is already a relatively large board.</p>
<p>Select Committees should consider the suggestion made by the Director of Full Fact that they should have an annual hearing not simply on the Annual Report and Accounts, but on the information published by Government Departments (including Accounts) more generally. Departments should take note of what select committees have to say on how Annual Reports and Accounts of individual Departments could be made more useful to their readership, within the general requirements of accounting standards, audit and consistency. The Treasury should also influence Departments to follow the example of the Department of Health in consulting specialist think tanks and researchers about what information they would like the Department's Annual Reports and Accounts to disclose (in addition to the information the Treasury mandates to maintain consistency between Departments).</p> <p>(Paragraph 74)</p>	Possible	<p>We would support further initiatives to follow up, and build on, previous efforts to identify and the meet the needs of users of Annual Reports and Accounts. We have provided briefings to Select Committees on key areas of departmental activities and spending and would be happy to respond to requests for further support to Parliamentary scrutiny.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>It is important that the Treasury recognises that accounts in the public sector do very different things to accounts in the private sector and their design should reflect the different groups of people that use them. Given that, it is important that although the accounts currently meet the international standards, the Government makes additional disclosures above and beyond standard corporate accounting.</p> <p>Otherwise both Parliament and citizens will be unable to use these documents to hold government to account.</p> <p>(Paragraph 128)</p>	<p>Possible</p>	<p>The accounts of Government departments and other public bodies already include reporting requirements that go beyond those that apply in corporate reporting, for example in order to support reporting against relevant public expenditure control frameworks. It is appropriate that accounts meet specific public accountability requirements. However, we would note that additional reporting requirements add to the burden on preparers of accounts, the complexity of public sector accounts and, if subject to audit, the cost of external audit. Therefore, there should always be a careful consideration that the public interest is best served through additional reporting requirements if these go beyond generally accepted practice.</p>

Annual reporting requirements

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>The Treasury should identify good practice, and share and encourage its adoption by other Departments.</p> <p>(Paragraph 25)</p>	<p>Yes</p>	<p>We agree that sharing good practice and encouraging its adoption is an important role for the government finance profession and that the Treasury has a key leadership role in this.</p> <p>More widespread adoption of good practice supports better financial management and reporting, which supports better decision making and scrutiny. It also allows more efficient and effective audit and assurance to Parliament</p>
<p>The Treasury should update its guidance to Departments setting out that Annual Reports and Accounts should include statistics on staff turnover within the Department and also the staff engagement scores for the Department from the latest Civil Service People Survey. The average figures for the Civil Service should also be included.</p> <p>(Paragraph 34)</p>	<p>Possible</p>	<p>We have concerns about including this staffing-related data (particularly 'staff engagement scores') in Annual Reports and Accounts rather than being made available through other means. We would support the Treasury in exploring this further with, for example, the Scrutiny Unit, to consider options for achieving the aim here. We would not necessarily see the need for this information to be included in the audited part of the Annual Report which would require new audit procedures and lead to additional costs.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>We recommend that the Treasury explore how Annual Reports and Accounts can be made more useful by requiring Departments to report not just by organisational unit but also by policy area. This could be achieved by, for instance, restructuring the Estimates subheads or providing additional spending breakdowns of spending within the notes to the Accounts. Senior officials would remain accountable for the money they have spent through reporting by organisational unit. Audited statements for policy area should include both performance and financial data so that citizens can evaluate how effectively Departments are spending money.</p> <p>(Paragraph 45)</p>	<p>Yes</p>	<p>This would be an additional reporting burden, and so counter to the efforts to streamline reporting, but there may be an appetite for this form of more detailed analysis.</p> <p>There may be an opportunity here to improve sub- head breakdowns in Estimates (and we would support HMT exploring this further with the Scrutiny Unit).</p> <p>However, there are likely to be better vehicles by which to report policy-focused performance information - eg Single Departmental Plans (SDPs) or through introduction of integrated reporting.</p> <p>Including performance information in audited parts of Annual Reports and Accounts would add to audit costs – there would need to be arrangements for defining performance information and standards by which it should be reported – and so inclusion in audited parts of Annual Reports and Accounts would lead to significant additional compliance and audit costs.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Departments should disclose both financial and performance information about significant programmes in their Annual Reports and Accounts and clearly relate spending to outputs, outcomes and performance. Annual Reports and Accounts should disclose useful information about each programme, such as its planned duration, its current and forecasted cost and its current performance. This information, which should be audited, should be disclosed for all financially material or politically significant programmes within the Departmental boundary.</p> <p>(Paragraph 50)</p>	<p>Yes</p>	<p>This would be an additional reporting burden, and so counter to the efforts to streamline reporting, but there may be an appetite for this form of more detailed analysis.</p> <p>There may better vehicles by which to provide information on plans for programmes - eg Single Departmental Plans (SDPs). But, including forward looking programme information in audited parts of Annual Reports and Accounts would be problematic, given the difficulty of providing assurance on forward looking information, and would lead to additional compliance and audit costs.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Departments should also report data about significant projects, such as Trident and HS2 (which is the largest infrastructure project in Europe), in their Annual Reports and Accounts. This data, which should also be audited, should include spend to date for each project, spend in the year for each project, milestones met or not met and forecasted end date for the project. It should be provided for all projects that are significant in terms of the delivery of the Government's priorities or that have a lifetime budget that is above materiality. Some of this data may be similar to the data held in the Annual Report on Major Projects, in which case the Department should clearly identify links to the Major Projects report within individual Departmental Annual Reports and Accounts so that the reader can swiftly access the data concerned.</p> <p>(Paragraph 51)</p>	<p>Yes</p>	<p>This would be an additional reporting burden, and so counter to the efforts to streamline reporting, but there may be an appetite for this form of more detailed analysis.</p> <p>There may be better vehicles by which to report project-focused performance information - eg Single Departmental Plans (SDPs) or through introduction of integrated reporting.</p> <p>Consideration also needs to be given to existing arrangements - including the personal responsibility of the Accounting Officer and interfaces with other processes by which major projects are held accountable.</p> <p>Including forward looking major project information in audited parts of Annual Reports and Accounts would be problematic, given the difficulty of providing assurance on forward looking information, and would lead to additional compliance and audit costs.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Alongside information on the effectiveness of its services, Departments should publish the costs of basic elements of those services. We recommend that Departments in future publish the full public sector unit costs (on a consistent basis) for key services (including those mentioned in their Single Departmental Plan and Annual Report) - for example the cost of a prison place, a court hearing, a school place or a hospital stay - on a consistent basis over time. Collecting and publishing comparative unit cost data across regions, and over time, and perhaps also against international comparators, would enable Government and public alike to assess how cost effective Government policies and programmes are, to understand how cost effective service delivery is, and identify where action is needed to address poor value for money.</p> <p>(Paragraph 55)</p>	<p>Possible</p>	<p>This recommendation would lead to an additional reporting requirement but it is not explicitly, or implicitly, stated that this additional information would be in Annual Reports and Accounts or subject to audit.</p> <p>We can see the benefits in making this information available but it may not need to be included in the audited parts of Annual Reports and Accounts because of the difficulties (and costs) of subjecting this information to external audit.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>In addition to the “core tables” which are already published, Annual Reports and Accounts should expand reporting of other information, wherever possible to show longer time series of other data. In each case this should be accompanied with narrative, to explain to the reader information, such as explanations for spending variations over time, which might not be evident from the figures alone. Time series and accompanying trend analysis should cover a rolling period of five years past: for income, assets, liabilities and expenditure. Where possible, projections of future spending should also be extended forward into the remainder of the Spending Review period.</p> <p>Expenditure and balance sheet trends should be shown broken down between different policy areas and programmes and accompanied by helpful narrative explaining the main causes of changes and impacts on service activity. Information should be adjusted for any changes in the responsibilities of Departments (such as the movement of the Office for Civil Society from the Cabinet Office to the Department of Culture, Media and Sport) or accounting policies, so that it is comparable across a number of years.</p> <p>(Paragraph 60)</p>	<p>Possible</p>	<p>It is unclear whether this additional information would be in the audited parts of Annual Reports and Accounts. We can see the benefits in making this information available but it may not need to be included in the audited parts of Annual Reports and Accounts because of the difficulties (and costs) of subjecting this information to external audit.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>The Annual Reports and Accounts should continue to report on spending against the Estimates. The Treasury should consider whether future Annual Reports and Accounts need to be adjusted to reflect any changes suggested by the Procedure Committee in its report on the Estimates process. Given that the Accounts report against what the Government promised to do in the estimates, it is vital that the link between the two documents is completely clear. The Treasury should continue to review how the Estimates and Accounts can be made more consistent with each other (greater "alignment").</p> <p>(Paragraph 92)</p>	No	This is largely a matter for the Treasury. As a general point of principle, we support alignment
<p>In our view, the Annual Reports and Accounts should enable the reader to see how final outturn compares to the original plans, set out in the Spending Review as the Institute for Government has suggested. To do this currently involves tracking figures between several documents (the Spending Review, Main Estimates, Supplementary Estimates and Accounts) and is complicated and technical. Annual Reports and Accounts should provide a simple summary of why the figures have changed from the Government's original plans in the Spending Review or the Budget. This should be incorporated into the annual analysis that we recommend above.</p> <p>This will enable the House of Commons to hold the Government to account for changes to its spending plans.</p> <p>(Paragraph 100)</p>	Possible	<p>The purpose of accounts is not to track budgetary movements and so this runs counter to streamlining the accounts. Arguably there is information (in estimates and memoranda) that provide relevant information.</p> <p>Although the recommendation refers to Annual Reports and Accounts it is unclear whether there would be an intention to propose that this information be subject to audit - if so, we would have concerns about the resources that might be needed to support this.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Parliamentary scrutiny of the Government's commitments to Parliament should not be limited to the announced spending limits. The House of Commons should be able to scrutinise, through the Annual Reports and Accounts, how actual spending and activity compared to any financial commitments announced to Parliament, in press releases, or through the media to spend on or cut particular programmes or policy priorities. The Annual Report and Accounts should include an audited statement reconciling, as far as reasonably practicable, the financial commitments made with what eventually happened. This would include financial commitments made in ministerial announcements to Parliament (either in select committees or in debates), the Spending Review, the Budget, the Manifestos of the elected parties and Departmental press releases.</p> <p>(Paragraph 103)</p>	<p>Yes</p>	<p>The Estimates and Memoranda already track budgeting statements. Inclusion of the proposed reconciliation in audited parts of Annual Reports and Accounts would be problematic, difficult to achieve in practice and resource intensive.</p>
<p>When Government statistics are published, the publishing Department names a statistician that MPs and journalists can approach with queries about the meaning of the published data. A similar practice should be brought into effect with Annual Reports and Accounts. We recommend that every published Annual Report and Account should in future contain the contact details of named individuals within the Department's finance function whom journalists, MPs, House staff and members of the public can approach with queries about how the accounting data can be used for example to illuminate how much is spent on a particular policy priority or how much a department owes on a Private Finance contract.</p> <p>(Paragraph 114)</p>	<p>No</p>	<p>This is a matter for the Treasury and other government departments to consider in the light of their existing arrangements by which the public and press can contact departments. Not a matter on which we would comment specifically.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Departments should also subject the performance data and commentary in their Annual Report to an authoritative audit of the accuracy, completeness and objectivity of the data and statement made, to enable citizens and their representatives to obtain a full and unbiased view of the Department's performance. This audit should go further than the NAO's current audit of the annual report for consistency with the accounts. This audit should be conducted by an independent body, potentially the NAO, if it considers it appropriate, or UKSA. This audit should assess the accuracy of the statistics used in assessing performance, whether the Department has used a complete set of statistics in that assessment, and how true and fair the commentary provided in the report is.</p> <p>(Paragraph 149)</p>	<p>Yes</p>	<p>This would be a significant new requirement that would be an additional burden for preparers and which would involve significant audit costs. The nature and extent of work required to provide the level of assurance that is implied here would go far beyond the existing annual external audit process.</p> <p>What is described here may better sit within the existing assurance framework, albeit strengthened, supporting the personal responsibilities of the Accounting Officer. The Treasury may wish instead to consider how to enhance existing internal assurance frameworks, and how these are reported in governance statements, in order to strengthen practice across departments.</p>

Management information

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>The Government must give priority to improving management information. This will mean ensuring the political and administrative leadership of all Departments is committed to good management information. This commitment should be included in the appraisal of the work of Permanent Secretaries and Executive Departmental Board members. The Government should make clear that it expects the Single Departmental Plan framework to last for the long term.</p> <p>(Paragraph 167)</p>	<p>No</p>	<p>We support steps to improve management information and to enhance the use of Single Departmental Plans.</p>
<p>The Treasury and Cabinet Office should work together in making sure that Departments use Single Departmental Plans internally. The Government should ensure that all their major decisions are made on the basis of a full understanding of the practically available data.</p> <p>They should also move forward with the other aspects of the Financial Management Review, developing, for example, better information on the costs of activity in the public sector and on realistic forecasting.</p> <p>(Paragraph 184)</p>	<p>No</p>	<p>We support steps to improve management information and to enhance the use of Single Departmental Plans.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Management information should be seen as a key function of a Department. It should not be seen as a 'nice to have' nor confined to the Finance team. The Treasury and Cabinet Office should ensure that all senior civil servants are aware that it is impossible for them to deliver public services effectively or efficiently without good data linking outcomes to spending and realistic medium term plans.</p> <p>(Paragraph 185)</p>	<p>No</p>	<p>We support steps to improve management information and to enhance the use of Single Departmental Plans.</p>
<p>The Treasury and Cabinet Office should work with Departments to ensure that the full Single Departmental Plans are published, subject to necessary omissions on grounds of national security or commercial confidentiality. Departments must, on a quarterly basis, share the full un-redacted Single Departmental Plans with the Comptroller and Auditor General and his staff. Unaudited progress reports against the Single Departmental Plans (with the restrictions above and full access for the National Audit Office) should be published on a quarterly basis (as recommended by the Comptroller and Auditor General) so that Parliament is informed of Departmental progress. These should include commentary on performance and, where required, actions being taken to improve outcomes. It is disappointing that the Treasury have rejected a similar recommendation from the Public Accounts Committee; we urge them to reconsider.</p> <p>(Paragraph 197)</p>	<p>Possible</p>	<p>We support steps to improve management information and to enhance the use of Single Departmental Plans. We welcome the support given to sharing information with the NAO.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>The Government should ensure that past performance information published on performance against Single Departmental Plans remains available when new information is published so they can be used as accountability documents in the future, and progress over time can be easily monitored. As with Annual Reports and Accounts, data from the Single Departmental Plans should be available in excel format so that users are able to analyse that data more thoroughly.</p> <p>(Paragraph 198)</p>	<p>No</p>	<p>We support steps to improve management information and to enhance the use of Single Departmental Plans.</p>
<p>Departments should report against their Single Departmental Plan in their Annual Report and Accounts in a consistent format throughout. Such reporting should provide a complete financial and performance picture of the Department's activity for the year.</p> <p>(Paragraph 202)</p>	<p>No</p>	<p>We understand that there are current requirements to report against Single Departmental Plans in Annual Report and Accounts.</p>

Other actions to improve transparency

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Materiality for Government Accounts should be disclosed. Whilst witnesses to our inquiry raised concerns about interest from the media and others pushing down materiality, this has not happened in the private sector where materiality is already disclosed. Materiality helps people understand how detailed the audit of the Accounts has been and how far they should rely upon the auditor's assurance about the accuracy of the figures.</p> <p>(Paragraph 138)</p>	<p>Yes</p>	<p>This is disclosed in planning and completion reports to those charged with governance. In principle we support taking further steps towards extended auditor reporting where this is appropriate - for example, where public bodies' own corporate reporting would be consistent with this which is more likely in cases where bodies are required to comply with the FRC's Governance Code or where bodies voluntarily choose to do so.</p>
<p>The Government's support for the Comptroller and Auditor General and the NAO is welcome and important. The NAO's role is constitutionally vital, both as the auditor of value for money in the public sector and as the auditor of the Accounts. As Government's independent auditor, the NAO assures Parliament that it can rely upon the financial data published in unqualified Accounts to scrutinise the Government. Irrespective of the format or the contents of Annual Reports and Accounts, the NAO's valuable role must be protected.</p> <p>(Paragraph 139)</p>	<p>Yes</p>	<p>This is welcome.</p>

PACAC Recommendation (including PACAC report paragraph reference)	New implications for the NAO's work for Parliament? (Yes / No / Possible)	NAO comments
<p>Several of our witnesses have suggested that there is bias or spin in the Annual Report sections of Annual Reports and Accounts. The Government should move to address this by adopting the same principles to which National Statistics are subject (frankness, impartiality, objectivity and accessibility) for all the data in the Annual Report and Accounts. The new revised UKSA statistical Code of Practice should be extended to all accounting data within Departments. The National Audit Office and UKSA should work together to ensure that the code is adopted by Departments and to notify Parliament and the public where Annual Reports and Accounts are currently falling short of its requirements.</p> <p>(Paragraph 147)</p>	<p>Yes</p>	<p>With regard to adopting national statistics principles in annual report and accounting data, we think that the requirement for reporting to be 'fair, balanced and understandable', which is derived from the FRC's expectations and has been adopted across the public sector too, remains the most appropriate standard to apply to annual reports. Annual accounts are, of course, subject to international financial reporting standards. We think that the existing framework, applied appropriately, supports consistency across reporting by public bodies.</p>

Formal minutes

Tuesday 12 June 2018

Sir Bernard Jenkin, in the Chair

Mr Marcus Fysh Mr David Jones
Dame Cheryl Gillan David Morris
Kelvin Hopkins

Draft Report (*Accounting for Democracy Revisited: the Government Response and Proposed Review*), proposed by the Chair, brought up, and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 34 read and agreed to.

Annex read and agreed to.

Summary read and agreed to.

The Government Response to the Committee's Fourteenth Report of Session 2016–17 was appended to the Report as Appendix 1.

The Comptroller & Auditor General's response to the Committee's Fourteenth Report of Session 2016–17 was appended to the Report as Appendix 2.

Resolved, That the Report be the Sixth Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available under Standing Order No. 134.

[Adjourned until Tuesday 26 June at 9.30am

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the [publications page](#) of the Committee's website. The reference number of the Government's response to each Report is printed in brackets after the HC printing number.

Session 2017–19

First Report	Devolution and Exiting the EU and Clause 11 of the European Union (Withdrawal) Bill: Issues for Consideration	HC 484
Second Report	Parliamentary Boundary Reviews: What Next?	HC 559 (HC 1072)
Third Report	PHSO Annual Scrutiny 2016–17	HC 492
Fourth Report	Ensuring Proper Process for Key Government Decisions: Lessons Still to be Learned from the Chilcot Report	HC 854
Fifth Report	The Minister and the Official: The Fulcrum of Whitehall Effectiveness	HC 497
First Special Report	Will the NHS never learn? Follow-up to PHSO report 'Learning from Mistakes' on the NHS in England: Government Response to the Committee's Seventh Report of Session 2016–17	HC 441
Second Special Report	The Future of the Union, part two: Inter-institutional relations in the UK: Government Response to the Sixth Report from the Committee, Session 2016–17	HC 442
Third Special Report	Lessons still to be learned from the Chilcot inquiry: Government Response to the Committee's Tenth Report of Session 2016–17	HC 708
Fourth Special Report	Government Response to the Committee's Thirteenth Report of Session 2016–7: Managing Ministers' and officials' conflicts of interest: time for clearer values, principles and action	HC 731
Fifth Special Report	Parliamentary Boundary Reviews: What Next?: Government Response to the Committee's Second Report	HC 1072