

Managing financial resources to deliver better public services

Survey results



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Introduction

Published in February 2008, the National Audit Office report, *Managing financial resources to deliver better public services*, examined central government departments' financial resource management capability and performance.

The report drew on a detailed survey of 37 central government departments. As the study progressed it became apparent that there was an appetite in departments for the information collected in the survey to be put to maximum use. To meet this demand, this volume contains the aggregated results for each question in the survey. It has two main purposes:

- to provide additional detail to the information contained within the main report, which will be useful to anyone with an interest in the management of public finances; and
- to be used by departments to compare their own financial resource management capability and performance with that of their peers.

The questionnaire

The survey questionnaire contained 49 questions, brigaded into five sections:

1. Use of better information to manage resources.
2. Planning.
3. Board level oversight of departmental resources.
4. Matching expenditure more closely to service needs.
5. The role, leadership, skills and capacity of the finance function.

The majority of questions asked respondents to choose the most appropriate response from a range of options. Some questions, however, invited a free text response, for which results were analysed before being grouped by common themes.

The questionnaire was developed in consultation with HM Treasury and CIPFA, and through piloting it with three government departments.

The final questionnaire was completed by 37 government departments, representing more than 99 per cent of government resource and capital expenditure.

In order to provide assurance as to the reasonableness of each return, the respective National Audit Office Financial Audit Directors reviewed a sample of departments' returns and agreed changes with departments in the small number of cases where this was appropriate.

Departments surveyed

Assets Recovery Agency

Cabinet Office

Charity Commission

Crown Prosecution Service

Departments for Communities and Local Government

Department for Culture, Media and Sport

Department for Environment, Food and Rural Affairs

Department for Constitutional Affairs

Department for Education and Skills

Department for International Development

Department for Transport

Department for Work and Pensions

Department of Health

Department for Trade and Industry

Export Credits Guarantees Department

Food Standards Agency

Foreign and Commonwealth Office

Forestry Commission

Government Actuary's Department

HM Treasury

HM Revenue and Customs

Home Office

Ministry of Defence

National Savings and Investments

Northern Ireland Office

Office of Fair Trading

Office of National Statistics

Office of Rail Regulation

Office of Gas and Electricity Markets

Office for Standards in Education, Children's Services and Skills

Postal Services Commission

Revenue and Customs Prosecutions Office

Serious Fraud Office

The National Archives

Treasury Solicitor's Department

UK Trade & Investment

Water Services Regulation Authority

Use of better information to manage resources

1 Which of the following statements best describes the accounting and budgetary systems in your department?

	Number of departments	Percentage of departments
a) Accounts and budgetary systems remain cash based. A separate process exists to draw up financial statements for external parliament.	0	0.0
b) Systems are moving towards accruals reporting but in-year financial information on this basis is produced only periodically and budgetary control is a hybrid of cash and accruals.	3	8.1
c) Monthly accruals based in-year financial information and annual financial statements are produced by the same process. The focus of control is shifting to accruals based budgets and targets and there is good use of financial and performance data in decision making.	17	45.9
d) Accruals based and cash flow information are fully integrated both for internal management and external reporting. Separate reports on departments' operational activity are reliable, regularly produced and underpin decision making and future investment strategy.	13	35.1
e) The Board is able to challenge competing business proposals, has a clear view of the likely year-end financial position and can produce robust medium-term business and investment strategies. Clear, accurate and reliable accruals based in-year financial information, produced by the same process as annual financial statements and fully integrated with operational performance data, is reported to the Board monthly, enabling the Board to build financial considerations into its key operational and strategic decision-making processes.	4	10.8

Total respondents 37

2 Which of the following statements best describes the extent to which your department has effective oversight of the activities of the core department, its agencies, NDPBs and other arms-length bodies?

Option	Number of departments	Percentage of departments
a) There is little uniformity in the financial and operational performance reporting of the core Department, its agencies and NDPBs. The Department is therefore unable to report uniform information to the Board.	0	0.0
b) The Department is able to report uniform financial and operational performance information for the core Department and some of its agencies and NDPBs.	2 ¹	5.7
c) The nature of some agencies' and NDPBs' business means that its operational and financial reporting differs from those of the Department. However, these bodies report financial and operational performance to the Department in a manner that enables the Department to collate a uniform report of performance of the core Department, its agencies and NDPBs for the Board.	9	25.7
d) The Department ensures that ALL agencies and NDPBs use compatible systems and processes, which enables the Department to report uniform, accurate, timely and reliable financial and operational performance information to the Board on behalf of the core Department, its agencies and NDPBs.	5	14.3
e) Not applicable: the Department has no associated agencies or NDPBs.	19	54.3
f) Other	0	0.0
<i>Total respondents 35</i>		

¹. Includes one response that was originally entered as 'other'. Upon review, the study team judged this response to match option b.

2. Departments had the opportunity to provide three factors which would improve resource management. The total number of factors given by departments was 104. 35 of the 37 departments in our survey provided at least one response.

3 In order of importance, what three factors would most improve resource management in your department?

	Number of responses	Percentage of responses
Systems/data quality/improved reporting	31	29.8
Financial skills and awareness by non-finance staff (managers/budget-holders)	20	19.2
Accountability for finance management to budget-holders/senior managers	12	11.5
Link between resource usage and performance	9	8.7
Simplification and alignment of budgeting and reporting process	8	7.7
Improved planning	7	6.7
More of a finance management culture/profile of Finance team	6	5.8
Decentralised financial skills – financial staff sitting in spending areas	3	2.9
Qualified Finance Director on Board	2	1.9
Better-skilled permanent finance staff	2	1.9
Recruitment and training of finance professionals	2	1.9
Better fixed asset valuation	1	1.0
Better incentivised staff	1	1.0

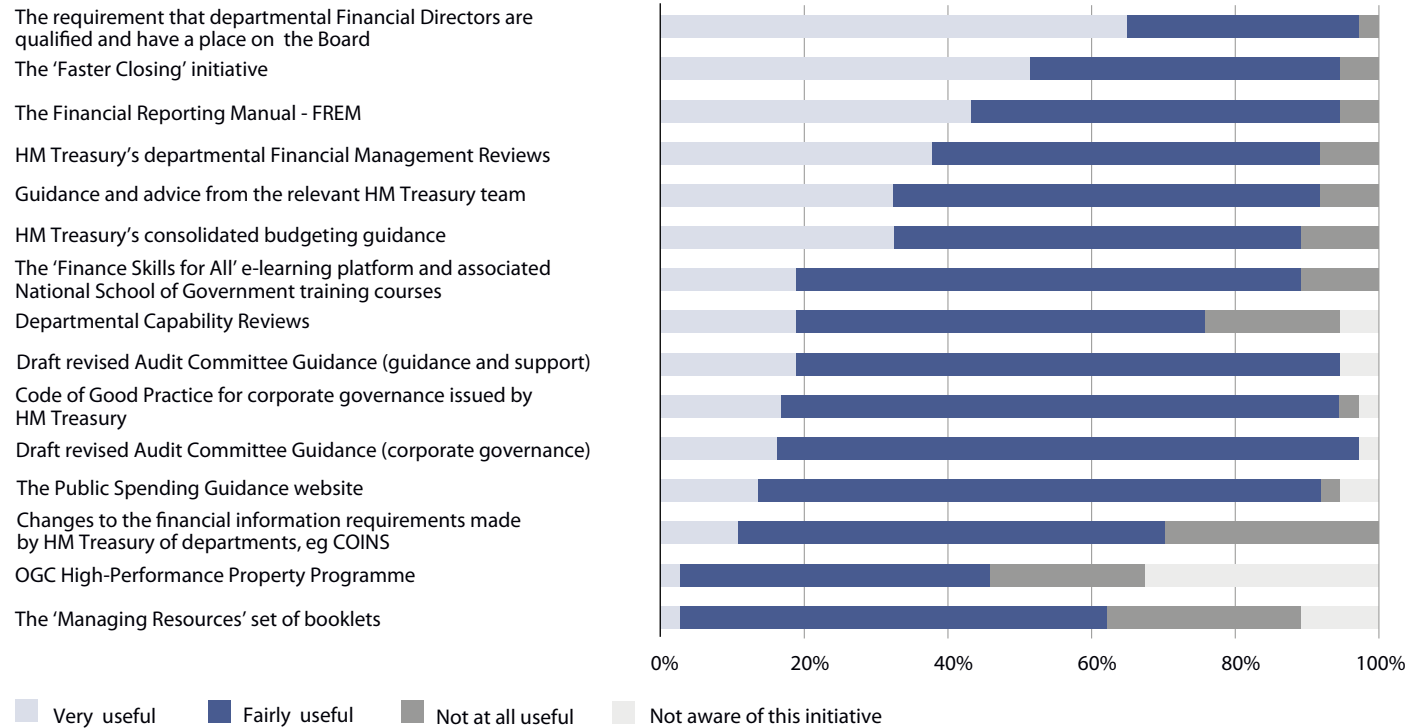
Total responses² 104



4a How useful have the following central initiatives been in improving your department's resource management capability?

	Very useful		Fairly useful		Not at all useful		Not aware of this initiative		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
The requirement that departmental Financial Directors are qualified and have a place on the Board	24	64.9	12	32.4	1	2.7	0	0.0	37
The 'Faster Closing' Initiative	19	51.4	16	43.2	2	5.4	0	0.0	37
The Financial Reporting Manual – FREM	16	43.2	19	51.4	2	5.4	0	0.0	37
HM Treasury's departmental Financial Management Reviews	14	37.8	20	54.1	3	8.1	0	0.0	37
Guidance and advice from the relevant HM Treasury team	12	32.4	22	59.5	3	8.1	0	0.0	37
HM Treasury's consolidated budgeting guidance	12	32.4	21	56.8	4	10.8	0	0.0	37
The 'Finance Skills for All' e-learning platform and associated National School of Government training courses	7	18.9	26	70.3	4	10.8	0	0.0	37
Departmental Capability Reviews	7	18.9	21	56.8	7	18.9	2	5.4	37
Draft revised Audit Committee Guidance (guidance and support)	7	18.9	28	75.7	0	0.0	2	5.4	37
Code of Good Practice for corporate governance issued by HM Treasury	6	16.7	28	77.8	1	2.8	1	2.8	36
Draft revised Audit Committee Guidance (corporate governance)	6	16.2	30	81.1	0	0.0	1	2.7	37
The Public Spending Guidance website	5	13.5	29	78.4	1	2.7	2	5.4	37
Changes to the financial information requirements made by HM Treasury of departments e.g. COINS	4	10.8	22	59.5	11	29.7	0	0.0	37
OGC High-Performance Property Programme	1	2.7	16	43.2	8	21.6	12	32.4	37
The 'Managing Resources' set of booklets	1	2.7	22	59.5	10	27.0	4	10.8	37

4a How useful have the following central initiatives been improving your department's resource management capability? *continued...*



4 In addition, which of all these initiatives have you found to be the most valuable?

Responses to this produced inconclusive results due to disparate interpretations of the question.

5a Bearing in mind the suite of central government initiatives and guidance listed in question 4a, to what extent do you think that there still remain gaps in the centrally led guidance and support in the following specific areas of resource management? Departments were asked to select the most appropriate option from the list provided for each area of resource management

	Sufficient support is currently available		Some more support would be helpful		Significant additional support is needed		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Improving control of expenditure	33	89.2	4	10.8	0	0.0	37
Improving management of assets	31	83.8	6	16.2	0	0.0	37
Improving the overall standard of resource management in your department	30	81.1	6	16.2	1	2.7	37
Improving identification and management of liabilities	28	75.7	9	24.3	0	0.0	37

5b Where you have stated that significant extra support is needed, please explain your response

The survey produced an insufficient number of responses to form a meaningful analysis for this question.

Planning

6a Does the Department have a detailed Business Plan covering future years which details priorities and forecasts expected operational and financial performance?

	Number of departments	Percentage of departments
Yes	33	89.2
No	4	10.8

Total respondents 37

6b If the answer to 6 (a) is yes, how many years does the current plan cover?

Number of years	Number of departments	Percentage of departments
1	12	37.5
2	0	0.0
3	12	37.5
4	3	9.4
5	5	15.6

Total respondents 32

7a In order to assess the areas of the Department's balance sheet that are of particular significance, departments were asked to judge **the level of materiality of balance sheet of each balance sheet component**

	Highly material		Medium level of materiality		Low materiality		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Tangible Assets	20	55.6	3	8.3	13	36.1	36
Intangible Assets	2	5.9	2	5.9	30	88.2	34
Investments	6	18.8	2	6.3	24	75.0	32
Stocks	2	6.1	3	9.1	28	84.8	33
Debtors	9	26.5	15	44.1	10	29.4	34
Cash and Bank	5	14.7	17	50.0	12	35.3	34
Creditors	15	44.1	16	47.1	3	8.8	34
Provisions	12	34.3	10	28.6	13	37.1	35
Reserves	8	22.9	8	22.9	19	54.3	35

7b In order to assess the areas of the Department's balance sheet that are of particular significance, departments were asked to judge **the level of materiality of each balance sheet component on operating costs**

	Highly material		Medium level of materiality		Low materiality		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Tangible Assets	14	38.9	5	13.9	17	47.2	36
Intangible Assets	2	5.9	2	5.9	30	88.2	34
Investments	3	9.4	2	6.3	27	84.4	32
Stocks	0	0.0	4	12.1	29	87.9	33
Debtors	5	15.2	13	39.4	15	45.5	33
Cash and Bank	1	3.0	8	24.2	24	72.7	33
Creditors	11	33.3	16	48.5	6	18.2	33
Provisions	6	17.1	14	40.0	15	42.9	35
Reserves	2	5.7	4	11.4	29	82.9	35

7c In order to assess the areas of the Department's balance sheet that are of particular significance, departments were asked to judge **the importance of each balance sheet component to operational delivery**

	Of high importance		Of medium importance		Of low importance		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Tangible Assets	17	47.2	5	13.9	14	38.9	36
Intangible Assets	4	11.8	5	14.7	25	73.5	34
Investments	5	15.6	1	3.1	26	81.3	32
Stocks	1	3.0	3	9.1	29	87.9	33
Debtors	6	17.6	10	29.4	18	52.9	34
Cash and Bank	7	20.6	13	38.2	14	41.2	34
Creditors	8	23.5	16	47.1	10	29.4	34
Provisions	3	8.6	14	40.0	18	51.4	35
Reserves	1	2.9	4	11.4	30	85.7	35

7d In order to assess the areas of the Department's balance sheet that are of particular significance, departments were asked to judge **the extent to which there have been problems in the past related to each balance sheet component**

	Significant history of problems		Occasional problems		No history of significant problems		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Tangible Assets	3	8.6	6	17.1	26	74.3	35
Intangible Assets	0	0.0	5	14.7	29	85.3	34
Investments	0	0.0	2	6.3	30	93.8	32
Stocks	1	3.0	3	9.1	29	87.9	33
Debtors	4	11.8	7	20.6	23	67.6	34
Cash and Bank	1	2.9	8	23.5	25	73.5	34
Creditors	3	8.8	11	32.4	20	58.8	34
Provisions	1	2.9	7	20.0	27	77.1	35
Reserves	2	5.7	2	5.7	31	88.6	35

7e In order to assess the areas of the Department's balance sheet that are of particular significance, departments were asked to judge **the level of political sensitivity related to each balance sheet component**

	High degree of political salience		Medium degree of political salience		Low degree of political salience		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Tangible Assets	7	19.4	3	8.3	26	72.2	36
Intangible Assets	1	2.9	1	2.9	32	94.1	34
Investments	4	12.5	4	12.5	24	75.0	32
Stocks	1	3.0	1	3.0	31	93.9	33
Debtors	4	11.8	5	14.7	25	73.5	34
Cash and Bank	0	0.0	3	8.8	31	91.2	34
Creditors	2	5.9	4	11.8	28	82.4	34
Provisions	3	8.6	7	20.0	25	71.4	35
Reserves	0	0.0	2	5.7	33	94.3	35

7f In order to assess the areas of the Department's balance sheet that are of particular significance, departments were asked to judge **the need for specific expertise to manage each balance sheet component**

	Significant need for specialist expertise		Some / occasional need for specialist expertise		Little need for specialist expertise		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Tangible Assets	13	36.1	15	41.7	8	22.2	36
Intangible Assets	5	14.7	9	26.5	20	58.8	34
Investments	4	12.5	9	28.1	19	59.4	32
Stocks	1	3.0	1	3.0	31	93.9	33
Debtors	5	14.7	12	35.3	17	50.0	34
Cash and Bank	6	17.6	10	29.4	18	52.9	34
Creditors	5	14.7	10	29.4	19	55.9	34
Provisions	9	25.7	15	42.9	11	31.4	35
Reserves	4	11.4	8	22.9	23	65.7	35

8a Does the Department have a detailed future capital investment plan linked to its broader organisational Business Plan?

	Number of departments	Percentage of departments
Yes	22	61.1
No	14	38.9
<i>Total respondents 36</i>		

8b If the answer to 8 (a) is yes, how many years does the current plan cover?

Number of years	Number of departments	Percentage of departments
0	1	4.3
1	4	17.4
2	0	0.0
3	8	34.8
4	6	26.1
5	3	13.0
10	1	4.3
<i>Total respondents 23</i>		

9a How often does the Department review its main tangible assets to ensure that they are being fully utilised and any obsolete assets identified?

Responses to this question were inconclusive.

9b When was the last review undertaken?

Date that assets were last reviewed	Number of departments	Percentage of departments
March 2006 – May 2006	2	7.1
June 2006 – August 2006	2	7.1
September 2006 – November 2006	5	17.9
December 2006 – February 2007	5	17.9
March 2007 – May-2007	12	42.9
June-2007 – August 2007	2	7.1
<i>Total respondents 28</i>		

10 How often does the Department review the costs of providing its main services and programmes (for example to examine whether alternative ways of providing the service may be more efficient and effective)?

	Number of departments	Percentage of departments
Weekly	0	0.0
Monthly	4	10.8
Quarterly	2	5.4
Annually	12	32.4
Rolling Programme	19	51.4
Never	0	0.0
Other	0	0.0
<i>Total respondents 37</i>		

11 On what date did your department's Board approve the allocation of operational budgets for 2006-07

Date that operational budget for 2006-07 was approved	Number of departments	Percentage of departments
September 2004 – February 2005	1	3.3
March 2005 – August 2005	1	3.3
September 2005 – February 2006	11	36.7
March 2006 – August 2006	16	53.3
September 2006 – February 2007	0	0.9
March 2007 – August 2007	1	3.3
<i>Total respondents 30</i>		

Board level oversight of departmental resources

12 What is your assessment of the quality of the primary data from which in-year financial and operational performance reports are produced?

Departments were asked to select one option from the list provided for each data area.

	Expenditure		Income		Assets		Creditors		Operational Performance		HR data	
	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts
There are regular problems with data quality in this area	2	5.4	1	2.7	4	11.1	2	5.4	4	11.4	10	28.6
Usually accurate but occasionally problems have arisen	16	43.2	15	40.5	18	50	16	43.2	18	51.4	15	42.9
Almost always accurate	19	51.4	21	56.8	14	38.9	19	51.4	13	37.1	10	28.6
<i>Total respondents</i>	37		37		36		37		35		35	

13 What is your assessment of the timeliness of the primary data from which in-year financial and operational performance reports are produced?

Departments were asked to select one option from the list provided for each data area.

	Expenditure		Income		Assets		Creditors		Operational Performance		HR data	
	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts
We have frequent backlogs. Reports are often prepared with some incomplete or estimated data	0	0	0	0	2	5.6	0	0	1	2.8	6	16.7
We have occasional backlogs. Sometimes reports are prepared with some incomplete or estimated data	8	21.6	8	22.2	15	41.7	13	35.1	20	55.6	17	47.2
Backlogs are very rare. Reports are invariably produced from up to date data	29	78.4	28	77.8	19	52.8	24	64.9	15	41.7	13	36.1
<i>Total respondents</i>	37		36		36		37		36		36	

14 How often is the financial position of the Department discussed as a discrete item at Board meetings?

	Number of departments	Percentage of departments
Monthly	25	67.6
Every two months	3	8.1
Quarterly	9	24.3
Less frequently	0	24.3
<i>Total respondents 37</i>		

15 The system used to produce in-year reports on financial performance is?

Type of system	Number of departments	Percentage of departments
Cash-based	0	0.0
A mixture of cash and accruals	4	10.8
Accruals-based	33	89.2
<i>Total respondents 37</i>		

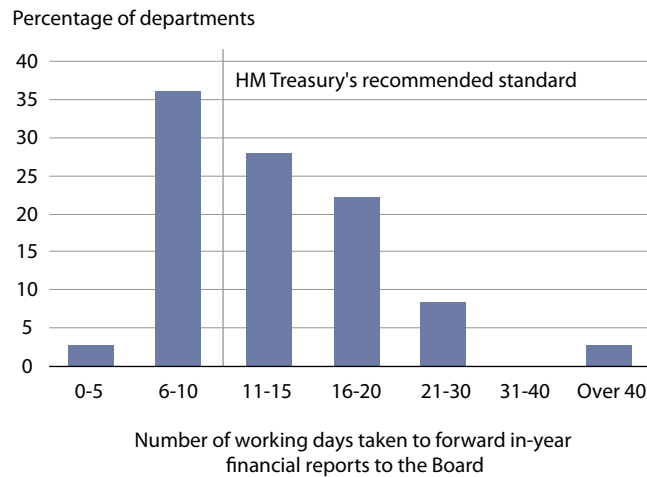
16 Which of the following statements best describes the degree of integration of systems used to produce in-year financial reports?

	Number of departments	Percentage of departments
Systems are fully integrated. All reports are directly from primary data without manual intervention (for example the use of spreadsheets or stand-alone systems).	8	21.6
Systems are integrated in the main. Most reports are automated but some still require some manual intervention.	25	67.6
There is a low level of integration. A significant degree of manual intervention is needed to produce financial reports.	4	10.8
<i>Total respondents 37</i>		

17 On average, how many working days after the period end were in-year financial reports forwarded to the Board in 2005-06?

No of days	Number of departments	Percentage of departments
0-5	1	2.8
6-10	13	36.1
11-15	10	27.8
16-20	8	22.2
21-25	0	0.0
26-30	3	8.3
31-35	0	0.0
36-40	0	0.0
41-45	1	2.8
46-50	0	0.0

Total respondents 36



18 Do in-year financial reports to the Board routinely incorporate the figures from all of the Department's executive agencies and NDPBs?

	Number of departments	Percentage of departments
Yes, the figures are reported on an aggregate basis.	10	27.0
Yes, the figures are reported both on an aggregate basis and by individual body.	4	10.8
No, but these bodies report their own in year financial performance to the Department's Board on the same cycle as the Department.	0	0.0
No, but these bodies report their own in year financial performance information to the Department's Board on a different cycle to the Department.	1	2.7
No, these bodies do not report to the Department's Board.	1	2.7
Not applicable; for example, there are no executive agencies or NDPBs associated with the Department.	19	51.4
Other	2	5.4

Total respondents 37

19 How is operational and financial performance reported to the Board?

	Number of departments	Percentage of departments
Separate reports for operational and financial performance are produced for each Board meeting.	21	56.8
The Board receives a single report covering both operational and financial performance for each meeting.	13	35.1
Integrated operational and financial performance information at programme level is reported to the Board.	3	8.1

Total respondents 37

21 Does the Department have a financial risk register?

	Number of departments	Percentage of departments
Yes	24	64.9
No	13	35.1

Total respondents 37

20 What are the three top financial risks to your organisation (including any resulting from the activities of your executive agencies, NDPBs or other arms-length bodies)?

Departments were invited to give free text responses, which were later grouped by the study team.

	Number of responses	Percentage of responses
Reduced grant income/conflicting priorities	17	15.7
Uncertainty over department specific expenditure	14	13.0
Reduced commercial income	13	12.0
Uncertainty over general expenditure	13	12.0
Control/use of money granted to third parties/action of funding bodies	13	12.0
Possible overspend due to one-off/unexpected event	10	9.3
Incidents leading to financial losses/litigation	6	5.6
Escalating pay costs/recruitment difficulties	5	4.6
Planning difficulties and lack of financial awareness of staff	5	4.6
Timing issues	4	3.7
Project overruns	3	2.8
Lack of Value for Money	2	1.9
Pressure from individual ministers	1	0.9
Changes in accounting treatments	1	0.9
Consistency and predictability of budgeting process	1	0.9

Total responses³ 108

3. 36 of the 37 departments in our survey gave at least one response. The total number of responses was 108.

22a How frequently are the following aspects of financial and operational performance reported to the Board **in relation to the department only?**

	Monthly		Quarterly		Annually		Never		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
An analysis of expenditure by division or business unit	28	77.8	5	13.9	0	0.0	3	8.3	36
A summary of year-to-date expenditure against budget	23	63.9	11	30.6	0	0.0	2	5.6	36
A projected forecast of year-end expenditure against budget	11	30.6	4	11.1	12	33.3	9	25.0	36
Balance Sheet information	10	27.8	4	11.1	9	25.0	13	36.1	36
Achievement of key operational performance targets	16	45.7	16	45.7	1	2.9	2	5.7	35
Cash flow information	10	28.6	7	20.0	6	17.1	12	34.3	35
An analysis of expenditure by operational performance target or key outputs	21	58.3	6	16.7	0	0.0	9	25.0	36
A specific report on the key financial risks identified by the Department	11	30.6	12	33.3	4	11.1	9	25.0	36

22b How frequently are the following aspects of financial and operational performance reported to the Board **at directorate or programme level?**

	Monthly		Quarterly		Annually		Never		<i>Total respondents</i>
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
An analysis of expenditure by division or business unit	18	58.1	5	16.1	2	6.5	6	19.4	31
A summary of year-to-date expenditure against budget	23	76.7	2	6.7	2	6.7	3	10.0	30
A projected forecast of year-end expenditure against budget	20	64.5	7	22.6	1	3.2	3	9.7	31
Balance Sheet information	5	16.7	3	10.0	2	6.7	20	66.7	30
Achievement of key operational performance targets	12	38.7	11	35.5	5	16.1	3	9.7	31
Cash flow information	4	13.3	3	10.0	3	10.0	20	66.7	30
An analysis of expenditure by operational performance target or key outputs	6	20.0	6	20.0	4	13.3	14	46.7	30
A specific report on the key financial risks identified by the Department	9	30.0	7	23.3	4	13.3	10	33.3	30

22c How frequently are the following aspects of financial and operational performance reported to the Board **in a form which consolidates figures from the Department and its agencies and NDPBs?**

	Monthly		Quarterly		Annually		Never		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
An analysis of expenditure by division or business unit	10	50.0	4	20.0	0	0.0	6	30.0	20
A summary of year-to-date expenditure against budget	15	75.0	2	10.0	0	0.0	3	15.4	20
A projected forecast of year-end expenditure against budget	14	70.0	4	20.0	0	0.0	2	10.0	20
Balance Sheet information	2	10.0	4	20.0	4	20.0	10	50.0	20
Achievement of key operational performance targets	6	30.0	12	60.0	0	0.0	2	10.0	20
Cash flow information	5	25.0	4	20.0	3	15.0	8	40.0	20
An analysis of expenditure by operational performance target or key outputs	2	10.0	4	20.0	7	35.0	7	35.0	20
A specific report on the key financial risks identified by the Department	5	26.3	7	36.8	2	10.5	5	26.3	19

22d How frequently are the following aspects of financial and operational performance reported to the Board **with figures from the Department, its agencies and its NDPBs shown separately?**

	Monthly		Quarterly		Annually		Never		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
An analysis of expenditure by division or business unit	10	50.0	2	10.0	0	0.0	8	40.0	20
A summary of year-to-date expenditure against budget	12	57.1	2	9.5	2	9.5	5	23.8	21
A projected forecast of year-end expenditure against budget	11	55.0	3	15.0	1	5.0	5	25.0	20
Balance Sheet information	1	5.0	2	10.0	3	15.0	14	70.0	20
Achievement of key operational performance targets	6	30.0	8	40.0	0	0.0	6	30.0	20
Cash flow information	4	20.0	3	15.0	2	10.0	11	55.0	20
An analysis of expenditure by operational performance target or key outputs	3	15.0	3	15.0	3	15.0	11	55.0	20
A specific report on the key financial risks identified by the Department	5	26.3	4	21.1	2	10.5	8	42.1	19

23 Do you consider that your department has the necessary financial and operational performance information to adequately inform decisions to do the following?

	Yes		No		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Cease programmes	31	86.1	5	13.9	36
Identify fixed assets that should be disposed, replaced or renewed	33	89.2	4	10.8	37
Switch resources between programmes	33	91.7	3	8.3	36
Scale back programmes	33	91.7	3	8.3	36

24a Were your draft year-end financial statements for 2005-06 forwarded to your Audit Committee for their consideration?

	Number of departments	Percentage of departments
Yes	37	100.0
No	0	0.0

Total respondents 37

24b If yes, on what date were they forwarded to your Audit Committee?

Date that draft statements forwarded to Audit Committee	Number of departments	Percentage of departments
April 2006	1	3.1
May 2006	3	9.4
June 2006	17	53.1
July 2006	6	18.8
August 2006	1	3.1
September 2006	2	6.3
October 2006	1	3.1
November 2006	1	3.1

Total respondents 32

25a Were your year-end financial statements for 2005-06 considered by the departmental Board prior to being approved by your Accounting Officer?

	Number of departments	Percentage of departments
Yes	20	54.1
No	17	45.9

Total respondents 37

25b If yes, on what date were they forwarded to the Board?

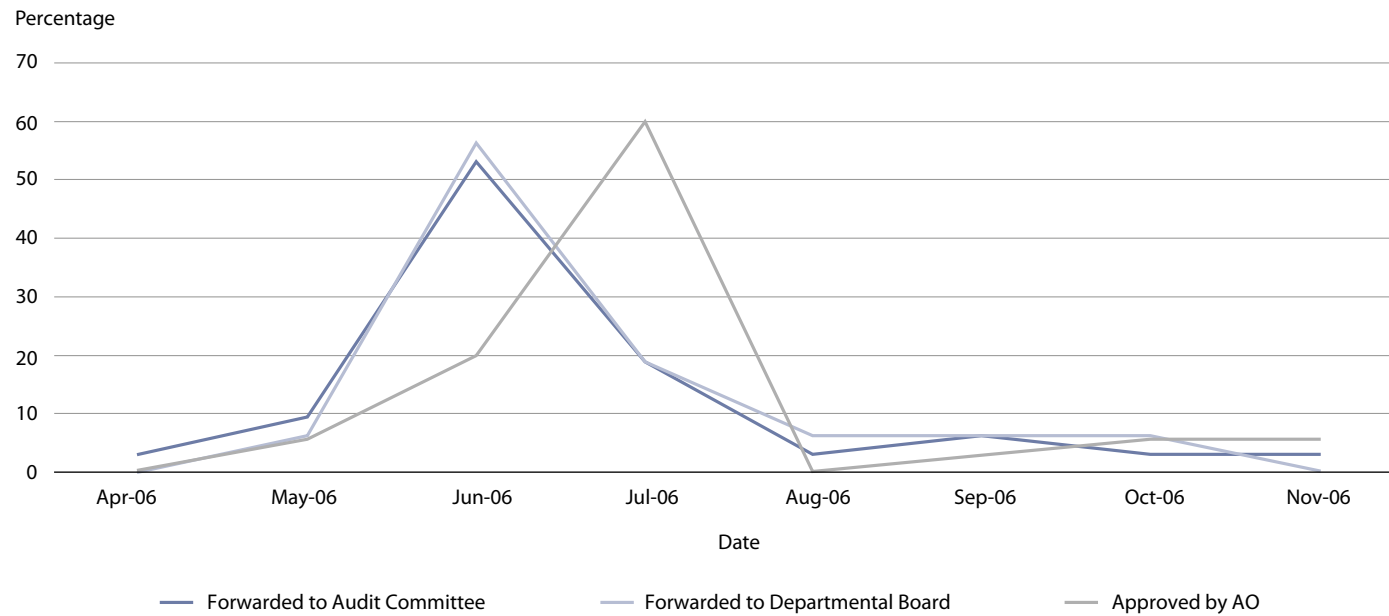
Date that statements were forwarded to the Board	Number of departments	Percentage of departments
May 2006	1	6.3
June 2006	9	56.3
July 2006	3	18.8
August 2006	1	6.3
September 2006	1	6.3
October 2006	1	6.3

Total respondents 16

26 On what date were your financial accounts for 2005-06 given final approval by your Accounting Officer?

Date that statements were given final approval	Number of departments	Percentage of departments
May 2006	2	5.7
June 2006	7	20.0
July 2006	21	60.0
August 2006	0	0.0
September 2006	1	2.9
October 2006	2	5.7
November 2006	2	5.7

Total respondents 35



27 What are the main barriers to your department being able to finalise its year-end financial statements earlier?

Departments were invited to give free text responses, which were later grouped according to recurring themes. The list below is a summary of the main themes in no particular order of significance.

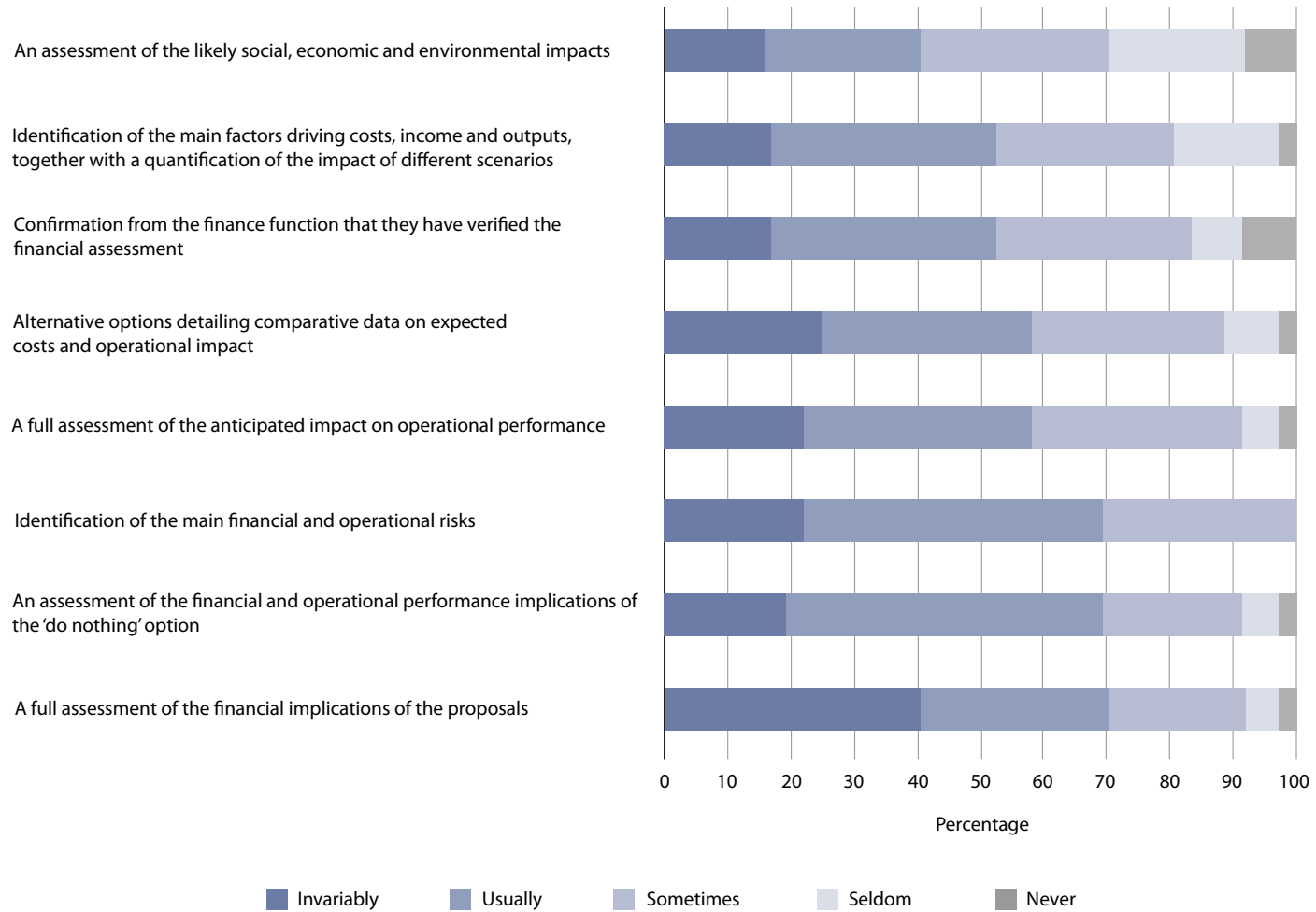
Barrier	Details
Availability of external information	Including, but not limited to, delays in receiving invoices from suppliers, pension information, loans data, receipts and income information and staff bonus data.
Availability of internal information (linked to systems control)	Including, but not limited to, delays in receiving accounts information from Agencies, NDPBs and other reporting bodies such as overseas and geographic offices, as well as from the higher Department. This increases the time taken to consolidate accounts.
Audit and clearance timetable	Including, but not limited to, time taken for contracted out audit and NAO audit. The time taken to supply information for audit, the fact that the majority of audit work is at year-end, delays to Audit Committee and Board meetings, sometimes lengthy testing and clearance of management commentary all lengthen the accounting timetable.
Internal systems and procedures	Where problems with processes and systems have been identified, work is in hand to resolve them. Problems include but are not limited to leaving the bulk of the work until year-end with many departments mentioning attempts to bring work forward to be completed earlier in the year, and problems with collating data with integrated systems management proposed.
Lack of staff numbers and experience	High staff turnover in key posts and lowered staffing levels are stretching resources.
Changes to internal structure and procedures and external governmental changes	Including, but not limited to, extra testing of new software systems and senior management changes. Departments must adapt to the changes alongside completing the year-end accounts.
Resolving problems with the accounts	It was commented that this would be less of an issue were issues to be identified and dealt with throughout the year.
Culture and attitude	Attitudes may include a lack of desire to speed up the final accounting process with low priority given to decreasing turnaround and the production of the final accounts seen as a year-end add-on duty.
Writing, proofing and publishing final accounts	The practical timetable of producing the final accounts.

28 How often is the following information included in submissions to Ministers or Board members for policy proposals?

	Invariably		Usually		Sometimes		Seldom		Never		Total respondents
	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	
A full assessment of the financial implications of the proposals	15	40.5	11	29.7	8	21.6	2	5.4	1	2.7	37
An assessment of the financial and operational performance implications of the 'do nothing' option	7	19.4	18	50.0	8	22.2	2	5.6	1	2.8	36
Identification of the main financial and operational risks	8	22.2	17	47.2	11	30.6	0	0.0	0	0.0	36
A full assessment of the anticipated impact on operational performance	8	22.2	13	36.1	12	33.3	2	5.6	1	2.8	36
Alternative options detailing comparative data on expected costs and operational impact	9	25.0	12	33.3	11	30.6	3	8.3	1	2.8	36
Confirmation from the finance function that they have verified the financial assessment	6	16.7	13	36.1	11	30.6	3	8.3	3	8.3	36
Identification of the main factors driving costs, income and outputs, together with a quantification of the impact of different scenarios	6	16.7	13	36.1	10	27.8	6	16.7	1	2.8	36
An assessment of the likely social, economic and environmental impacts	6	16.2	9	24.3	11	29.7	8	21.6	3	8.1	37
MEAN		22.4		36.6		28.3		8.9		3.8	

28 How often is the following information included in submissions to Ministers or Board members for policy proposals? *continued ...*

Type of information

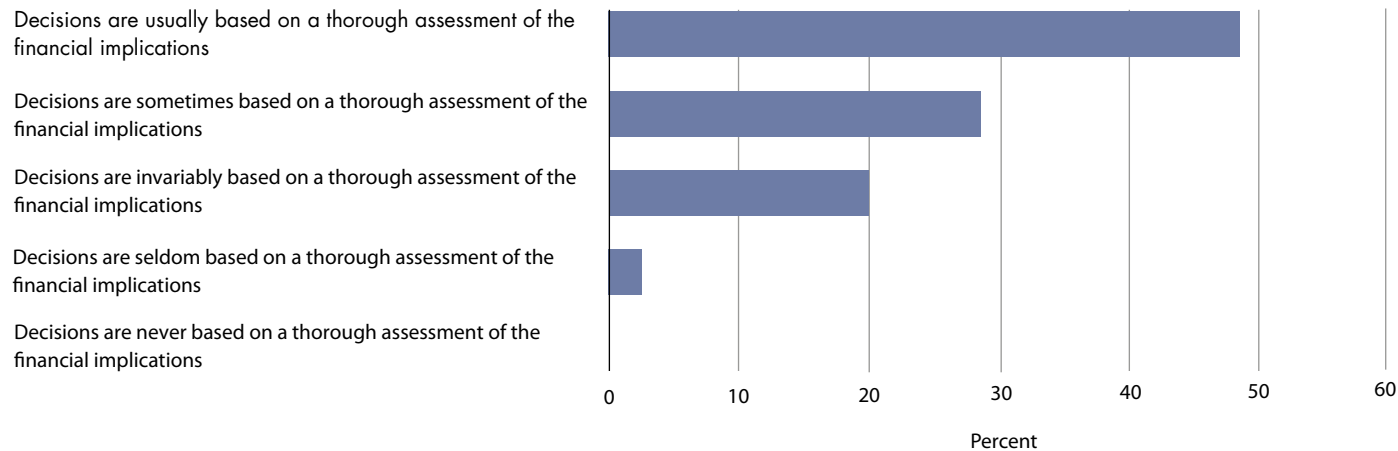


29 Which of the following statements do you most agree with in relation to the assessment by the Board or senior budget-holders of the financial implications of policy proposals within your department?

	Number of departments	Percentage of departments
Decisions are never based on a thorough assessment of the financial implications	0	0.0
Decisions are seldom based on a thorough assessment of the financial implications	1	2.9
Decisions are sometimes based on a thorough assessment of the financial implications	10	28.6
Decisions are usually based on a thorough assessment of the financial implications	17	48.6
Decisions are invariably based on a thorough assessment of the financial implications	7	20.0

Total respondents 35

Which of the following statements do you most agree with in relation to the assessment by the budget or senior budget-holders of the financial implications of policy proposals within your department?



30a How often is the following information included in submissions to Ministers or Board members for key operational decisions and investments?

Key Operational Decisions Type of information	Invariably		Usually		Sometimes		Seldom		Never		Total respondents
	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	
A full assessment of the financial implications of the proposals	12	33.3	18	50.0	4	11.1	1	2.8	1	2.8	36
A full assessment of the anticipated impact on operational performance	11	30.6	16	44.4	6	16.7	2	5.6	1	2.8	36
Confirmation from the finance function that they have verified the financial assessment	9	24.3	19	51.4	5	13.5	2	5.4	2	5.4	37
Identification of the main financial and operational risks	8	22.2	19	52.8	8	22.2	0	0.0	1	2.8	36
Alternative options detailing comparative data on expected costs and operational impact	8	22.2	15	41.7	10	27.8	2	5.6	1	2.8	36
An assessment of the financial and operational performance implications of the 'do nothing' option	7	19.4	18	50.0	8	22.2	2	5.6	1	2.8	36
An assessment of the likely social, economic and environmental impacts	3	8.3	12	33.3	9	25.0	9	25.0	3	8.3	36
Identification of the main factors driving costs, income and outputs, together with a quantification of the impact of different scenarios	3	8.3	17	47.2	11	30.6	4	11.1	1	2.8	36

30b How often is the following information included in submissions to Ministers or Board members for key operational decisions and investments?

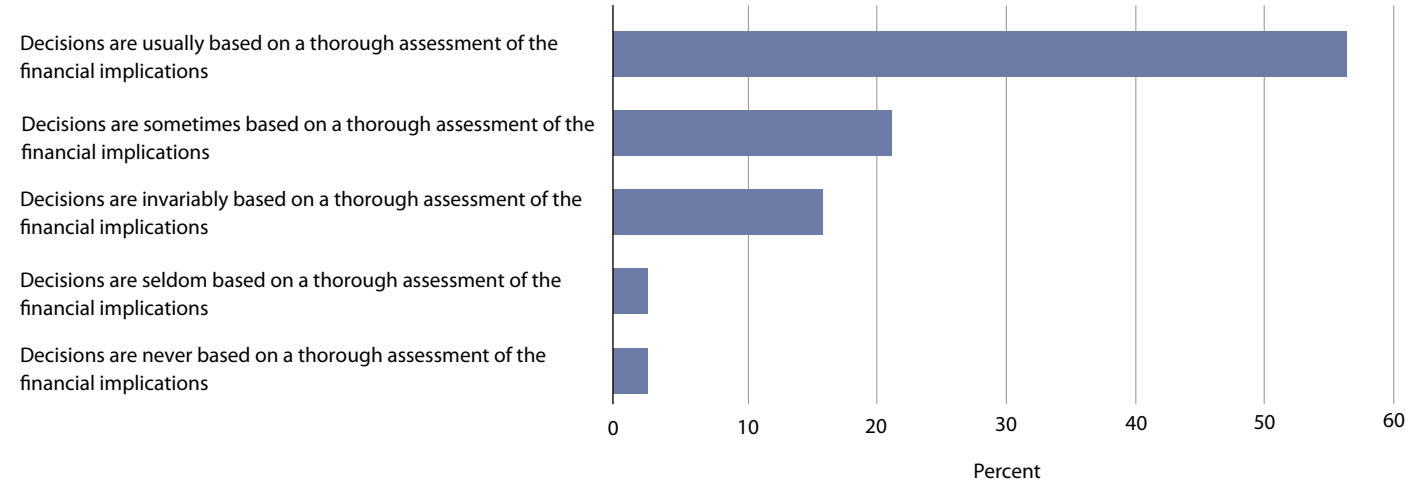
Investments Type of information	Invariably		Usually		Sometimes		Seldom		Never		Total respondents
	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	Number of depts	% of depts	
A full assessment of the financial implications of the proposals	18	56.3	12	37.5	1	3.1	0	0.0	1	3.1	32
Confirmation from the finance function that they have verified the financial assessment	14	43.8	14	43.8	1	3.1	1	3.1	2	6.3	32
Identification of the main financial and operational risks	13	40.6	14	43.8	4	12.5	1	3.1	0	0.0	32
An assessment of the financial and operational performance implications of the 'do nothing' option	11	34.4	17	53.1	2	6.3	1	3.1	1	3.1	32
A full assessment of the anticipated impact on operational performance	11	34.4	17	53.1	2	6.3	1	3.1	1	3.1	32
Alternative options detailing comparative data on expected costs and operational impact	10	31.3	16	50.0	5	15.6	0	0.0	1	3.1	32
Identification of the main factors driving costs, income and outputs, together with a quantification of the impact of different scenarios	5	15.6	17	53.1	6	18.8	3	9.4	1	3.1	32
An assessment of the likely social, economic and environmental impacts	3	9.4	9	28.1	11	34.4	6	18.8	3	9.4	32

31a Which of the following statements do you most agree with in relation to the assessment by the Board or senior budget-holders of the financial implications of key operational decisions within your department?

	Number of departments	Percentage of departments
Decisions are never based on a thorough assessment of the financial implications	1	2.7
Decisions are seldom based on a thorough assessment of the financial implications	1	2.7
Decisions are sometimes based on a thorough assessment of the financial implications	8	21.6
Decisions are usually based on a thorough assessment of the financial implications	21	56.8
Decisions are invariably based on a thorough assessment of the financial implications	6	16.2

Total respondents 37

Which of the following statements do you most agree with in relations to the assessment by the board or senior budget-holders of the financial implications of key operational decisions within your department?

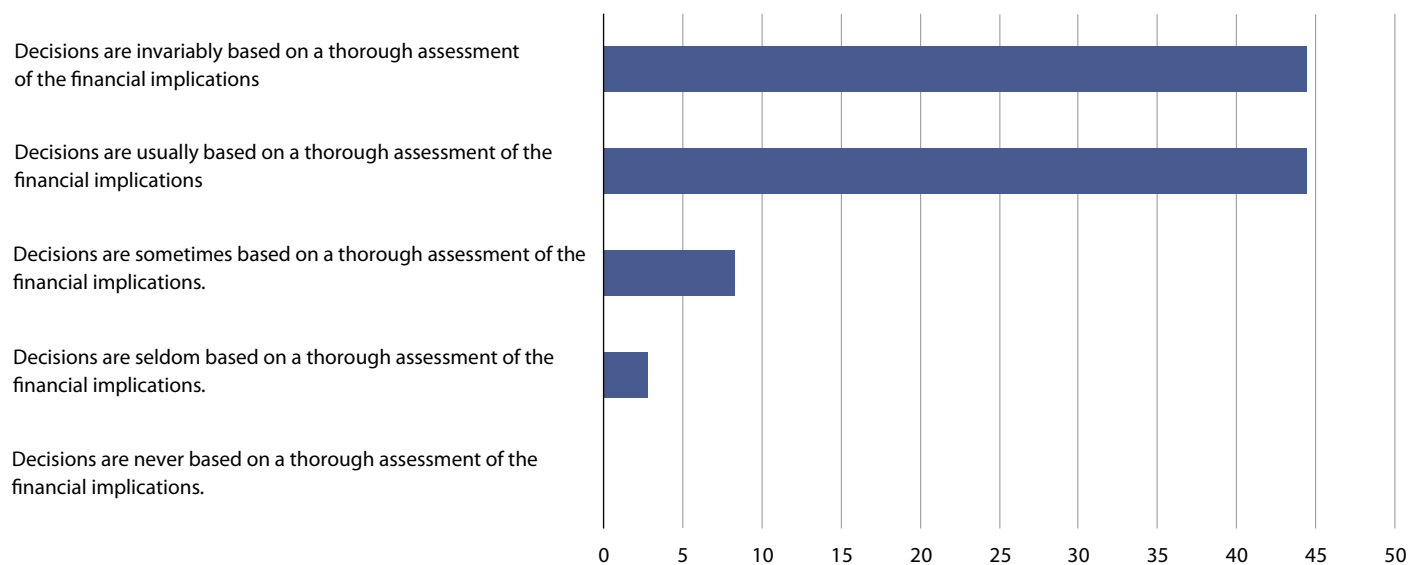


31b If possible, please explain your response in the box below, referring to both good practice at your department and areas where this could be improved

The survey produced an insufficient number of responses to form a meaningful analysis for this question.

32a Which of the following statements do you most agree with in relation to the assessment of the financial implications of key investment decisions within your department?

	Number of departments	Percentage of departments
Decisions are never based on a thorough assessment of the financial implications	1	2.8
Decisions are seldom based on a thorough assessment of the financial implications	0	0.0
Decisions are sometimes based on a thorough assessment of the financial implications	3	8.3
Decisions are usually based on a thorough assessment of the financial implications	16	44.4
Decisions are invariably based on a thorough assessment of the financial implications	16	44.4
<i>Total respondents 36</i>		



32b If possible, please explain your response in the box below, referring to both good practice at your department and areas where this could be improved

The survey produced an insufficient number of responses to form a meaningful analysis for this question

33 Please provide up to three examples of instances, when financial and operational performance information has been successfully used to inform major resource allocation decisions in-year (for example to switch resources between programmes or to scale back/cease a poorly performing or obsolete programme). Where possible, please briefly describe the impact of the decision on financial and operational performance

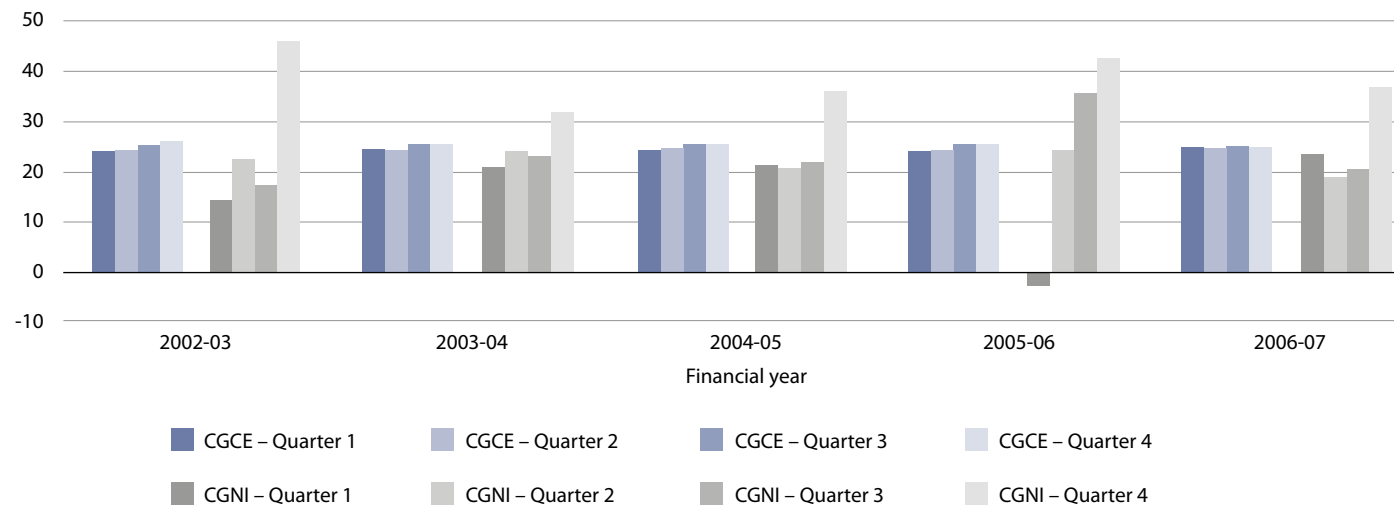
The survey produced an insufficient number of responses to form a meaningful analysis for this question

Matching expenditure more closely to service needs

34 In percentage terms, what proportion of your expenditure was spent in each quarter of each financial year since 2002-03?

The survey produced an insufficient number of responses to form a meaningful analysis for this question. The chart below is derived from an analysis of published data on Central Government Current Expenditure (CGCE) and Central Government Net Investment (CGNI).

Percentage of spending

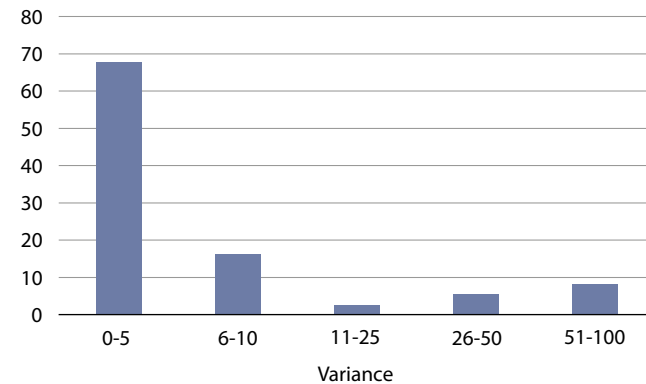


35a In 2005-06, what was your department's variance against final expenditure provision for DEL resource expenditure?

Variance	Number of departments	Percentage of departments
0-5	25	67.6
6-10	6	16.2
11-25	1	2.7
26-50	2	5.4
51-100	3	8.1

Total respondents 37

Percentage



35b What were the three main reasons for this variance?

Departments were invited to give free text responses, which were later grouped according to recurring themes.

	Number of responses	Percentage of responses
Expenditure different than expected or savings made during the year	15	18.8
Timing differences	11	13.8
Expenditure area difficult to forecast	9	11.3
No overriding factor	9	11.3
Unused contingency	6	7.5
Change in accounting treatment	5	6.3
Income different than expected	5	6.3
Payroll costs lower than expected	5	6.3
Cushion provided against overspend	4	5.0
Underspend by funded body	4	5.0
Lower cost of capital than expected due to fluctuation of value of estate	2	2.5
Planning problems	2	2.5
Non-aligned responsibilities	1	1.3
Level of HMT oversight	1	1.3
Poor financial awareness of non-financial staff	1	1.3

Total responses⁴ 80

4. Of the 37 departments given an opportunity to respond, 35 provided at least one response.

36 In the box below, please detail all DEL reserve claims made by the Department from 2002-2003 onwards, stating the main reason for the claims, their value and whether they were granted by HM Treasury

Responses to this question are department specific and so are not disclosed in this document.

37a On what basis did you delegate End of Year Flexibility (EYF) to your internal budget-holders in 2006-07? (If possible, please provide percentages or amounts for the sums involved)

	Number of departments	Percentage of departments
No delegation - EYF fund is managed centrally	15	44.1
Not applicable	5	14.7
Delegation according to need	5	14.7
EYF is drawn into the total departmental budget	4	11.8
EYF is returned to the department which made the savings	2	5.9
Delegation according to the outcome of a bidding process	2	5.9
EYF is not used by the department	1	2.9
<i>Total respondents 34</i>		

37b On what basis did you delegate End of Year Flexibility to your agencies and NDPBs in 2006-07? (If possible, please provide percentages or amounts for the sums involved)

	Number of departments	Percentage of departments
No delegation - EYF fund is managed centrally	17	48.6
Not applicable	6	17.1
Delegation according to need	6	17.1
EYF is drawn into the total departmental budget	2	5.7
EYF is returned to the department which made the savings	2	5.7
Delegation according to the outcome of a bidding process	1	2.9
EYF is not used by the department	1	2.9

Total respondents 35

38 In 2006-07, what proportion of your planned End of Year Flexibility did your department use?

Percentage of EYF used	Number of departments	Percentage of departments
0-25	14	37.8
26-50	4	10.8
51-75	4	10.8
76-100	15	40.5

Total respondents 37

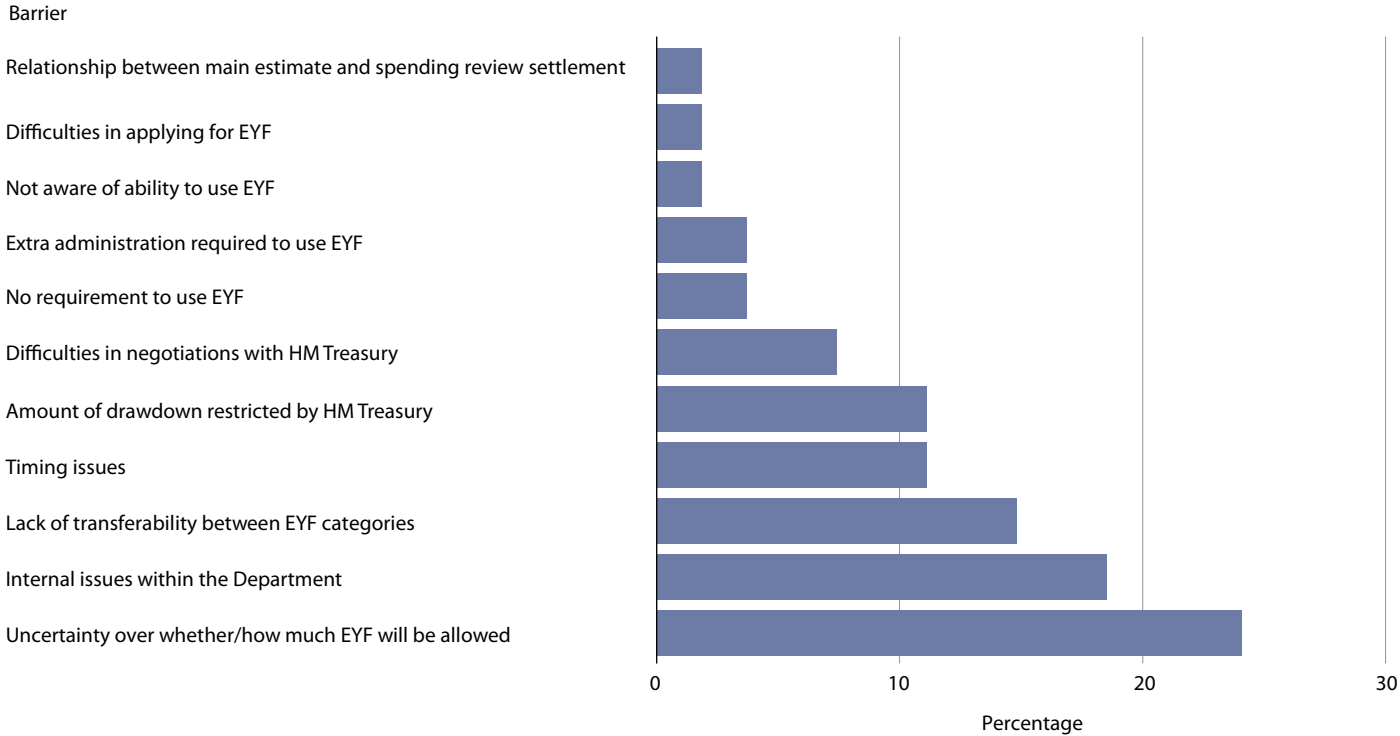
5. Of 37 departments asked to respond, 28 provided at least one response.

39 What are the three main barriers to your department being able to make optimal use of its End of Year Flexibility?

Departments were invited to give free text responses, which were later grouped according to recurring themes.

	Number of responses	Percentage of responses
Uncertainty over whether/how much EYF will be allowed	13	24.1
Internal issues within the Department	10	18.5
Lack of transferability between EYF categories	8	14.8
Timing issues	6	11.1
Amount of drawdown restricted by HMT	6	11.1
Difficulties in negotiations with HMT	4	7.4
No requirement to use EYF	2	3.7
Extra administration required to use EYF	2	3.7
Not aware of ability to use EYF	1	1.9
Difficulties in applying for EYF	1	1.9
Relationship between main estimate and spending review settlement	1	1.9
<i>Total responses⁵ 54</i>		

39 What are the three main barriers to your department being able to make optimal use of its End of Year Flexibility? *continued...*



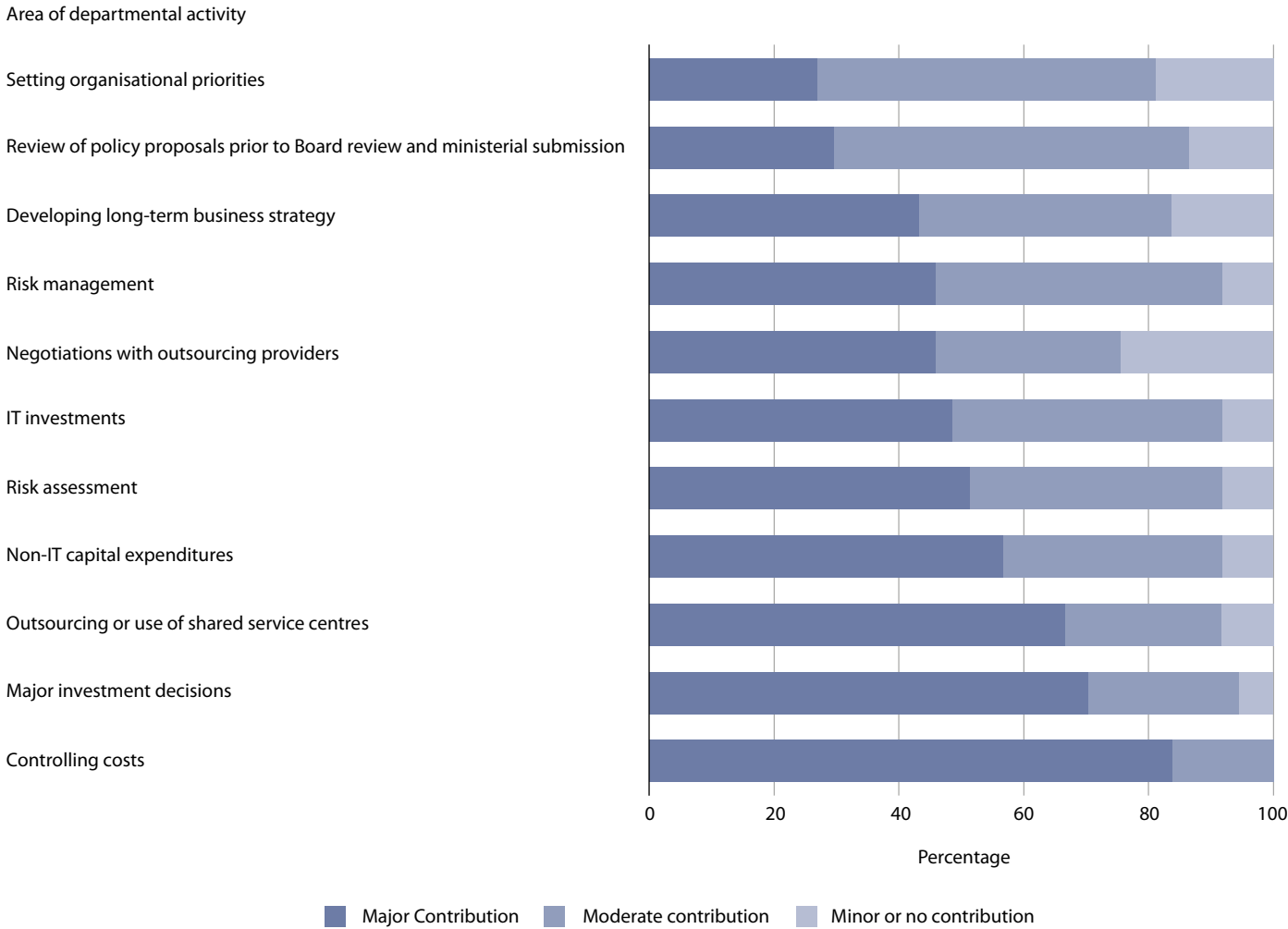
The role, leadership, skills and capacity of the finance function

40 How great a contribution does your finance function make to decisions in the following areas of your department's activity?

Departments were asked to select one option from the list provided for each area of activity.

	Major contribution		Moderate contribution		Minor or no contribution		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Controlling costs	31	83.8	6	16.2	0	0	37
Major investment decisions	26	70.3	9	24.3	2	5.4	37
Outsourcing or use of shared service centres	24	66.7	9	25	3	8.3	36
Non-IT capital expenditures	21	56.8	13	35.1	3	8.1	37
Risk assessment	19	51.4	15	40.5	3	8.1	37
IT investments	18	48.6	16	43.2	3	8.1	37
Negotiations with outsourcing providers	17	45.9	11	29.7	9	24.3	37
Risk management	17	45.9	17	45.9	3	8.1	37
Developing long-term business strategy	16	43.2	15	40.5	6	16.2	37
Review of policy proposals prior to Board review and ministerial submission	11	29.7	21	56.8	5	13.5	37
Setting organisational priorities	10	27	20	54.1	7	18.9	37

40 How great a contribution does your finance function make to decisions in the following areas of your department's activity? *continued ...*

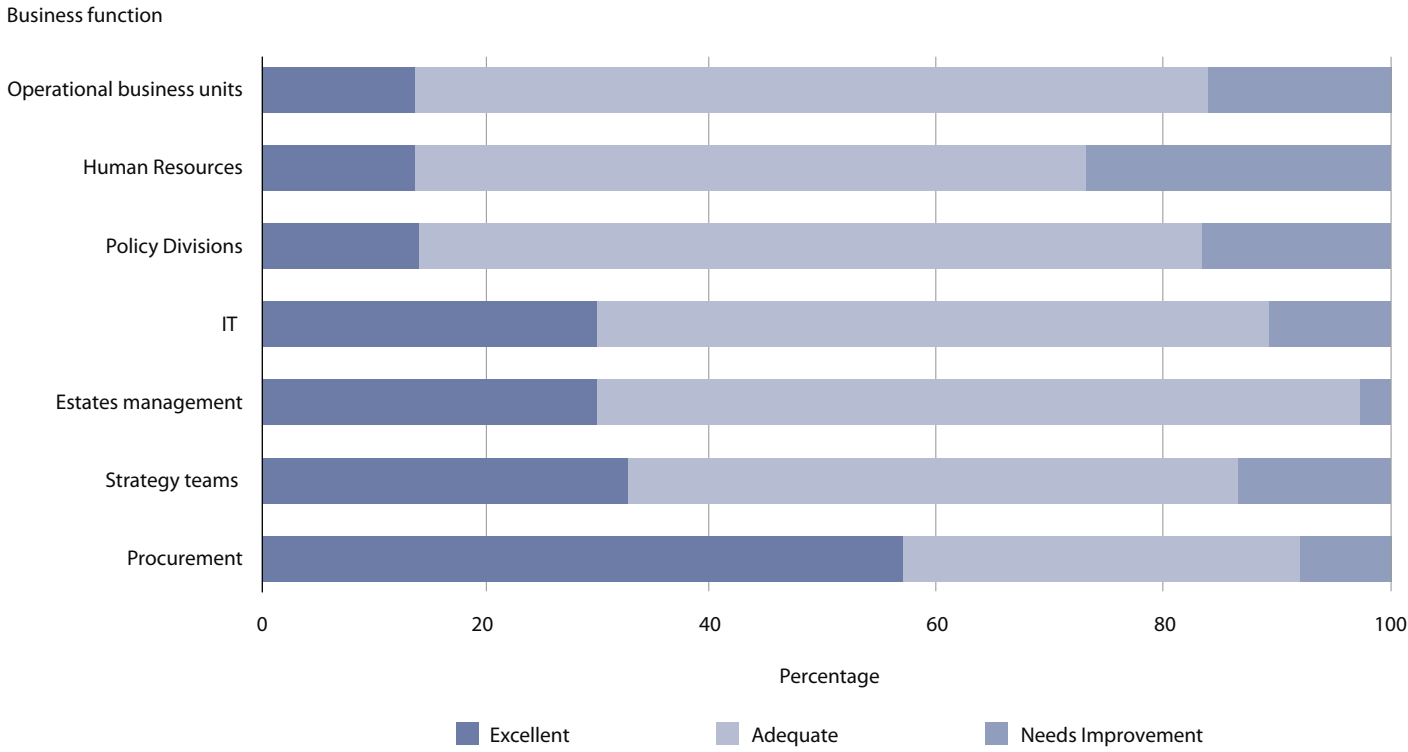


41 How effective is the collaboration between the finance function and the following business functions in your department?

Departments were asked to select one option from the list provided for each business function.

	Excellent		Adequate		Needs improvement		<i>Total respondents</i>
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Procurement	21	56.8	13	35.1	3	8.1	37
Strategy teams	12	32.4	20	54.1	5	13.5	37
Estates management	11	29.7	25	67.6	1	2.7	37
IT	11	29.7	22	59.5	4	10.8	37
Policy Divisions	5	13.9	25	69.4	6	16.7	36
Human Resources	5	13.5	22	59.5	10	27	37
Operational business units	5	13.5	26	70.3	6	16.2	37

41 How effective is the collaboration between the finance function and the following business functions in your department? *continued ...*

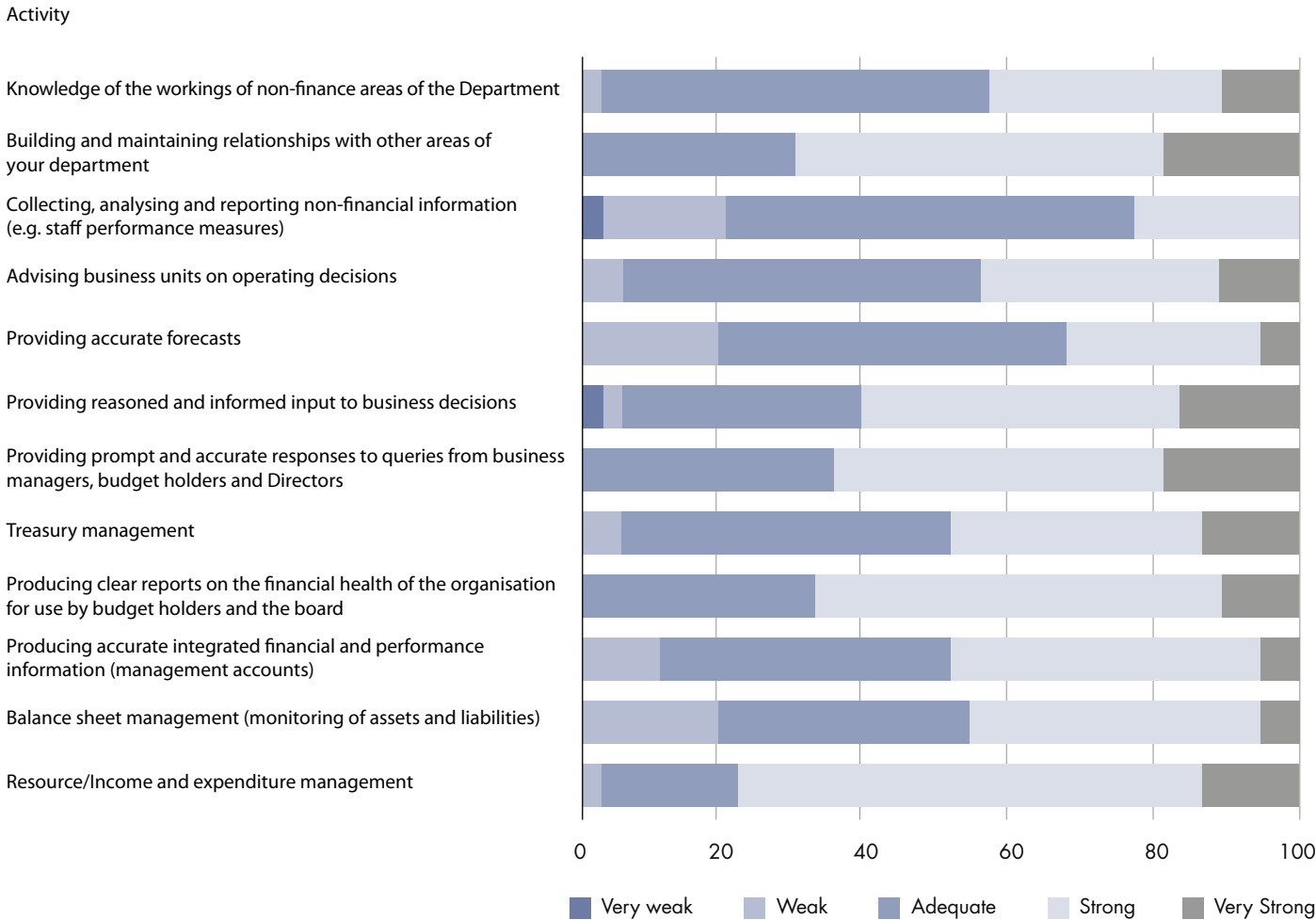


42 How strong or weak do you consider the finance function of your department to be in each of the following activities?

Departments were asked to select one option from the list provided for each area of activity.

	Very weak		Weak		Adequate		Strong		Very Strong		Total respondents
	Number of dept's	% of dept's	Number of dept's	% of dept's	Number of dept's	% of dept's	Number of dept's	% of dept's	Number of dept's	% of dept's	
Resource/Income and expenditure management	0	0.0	1	2.7	7	18.9	24	64.9	5	13.5	37
Balance sheet management (monitoring of assets and liabilities)	0	0.0	7	18.9	13	35.1	15	40.5	2	5.4	37
Producing accurate integrated financial and performance information (management accounts)	0	0.0	4	10.8	15	40.5	16	43.2	2	5.4	37
Producing clear reports on the financial health of the organisation for use by budget holders and the Board	0	0.0	0	0.0	12	32.4	21	56.8	4	10.8	37
Treasury management	0	0.0	2	5.4	17	45.9	13	35.1	5	13.5	37
Providing prompt and accurate responses to queries from business managers, budget holders and Directors	0	0.0	0	0.0	13	35.1	17	45.9	7	18.9	37
Providing reasoned and informed input to business decisions	1	2.8	1	2.8	12	33.3	16	44.4	6	16.7	36
Providing accurate forecasts	0	0.0	7	18.9	18	48.6	10	27.0	2	5.4	37
Advising business units on operating decisions	0	0.0	2	5.6	18	50.0	12	33.3	4	11.1	36
Collecting, analysing and reporting non-financial information (e.g. staff performance measures)	1	2.9	6	17.1	20	57.1	8	22.9	0	0.0	35
Building and maintaining relationships with other areas of your department	0	0.0	0	0.0	11	29.7	19	51.4	7	18.9	37
Knowledge of the workings of non-finance areas of the Department	0	0.0	1	2.7	20	54.1	12	32.4	4	10.8	37

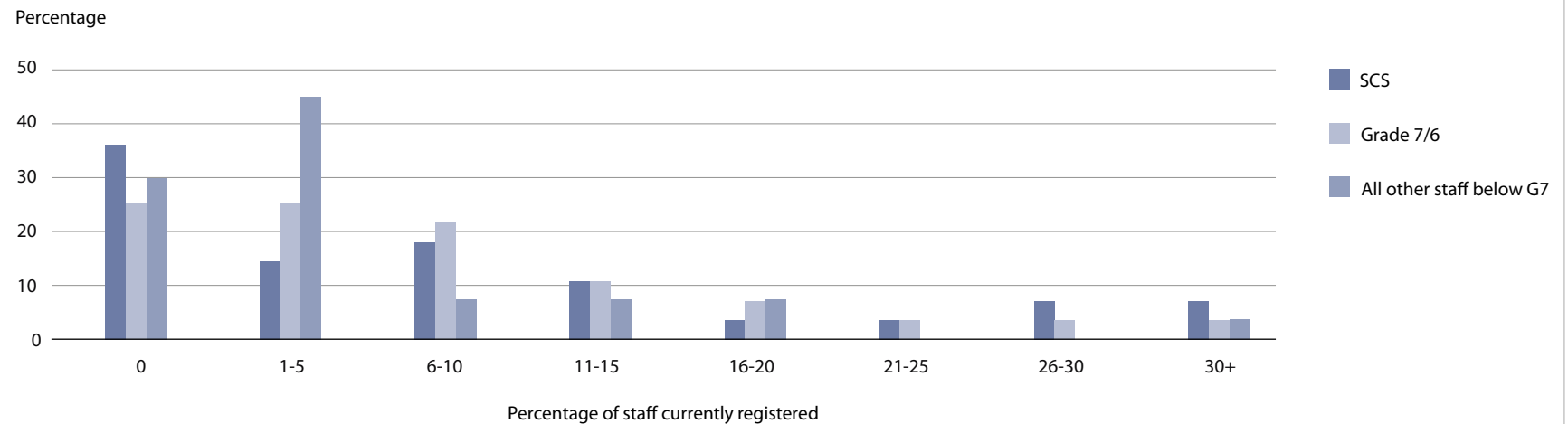
42 How strong or weak do you consider the finance function of your department to be in each of the following activities? *continued ...*



43a What percentage of staff in each of the following categories has currently registered for the Finance Skills for All e-learning platform hosted by the National School of Government?

	Percentage ranges								Total respondents
	0		0-5		6-10		11-15		
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
SCS	10	35.7	4	14.3	5	17.9	3	10.7	
Grade 7/6	7	25.0	7	25.0	6	21.4	3	10.7	
All other staff below G7	8	29.6	12	44.4	2	7.4	2	7.4	

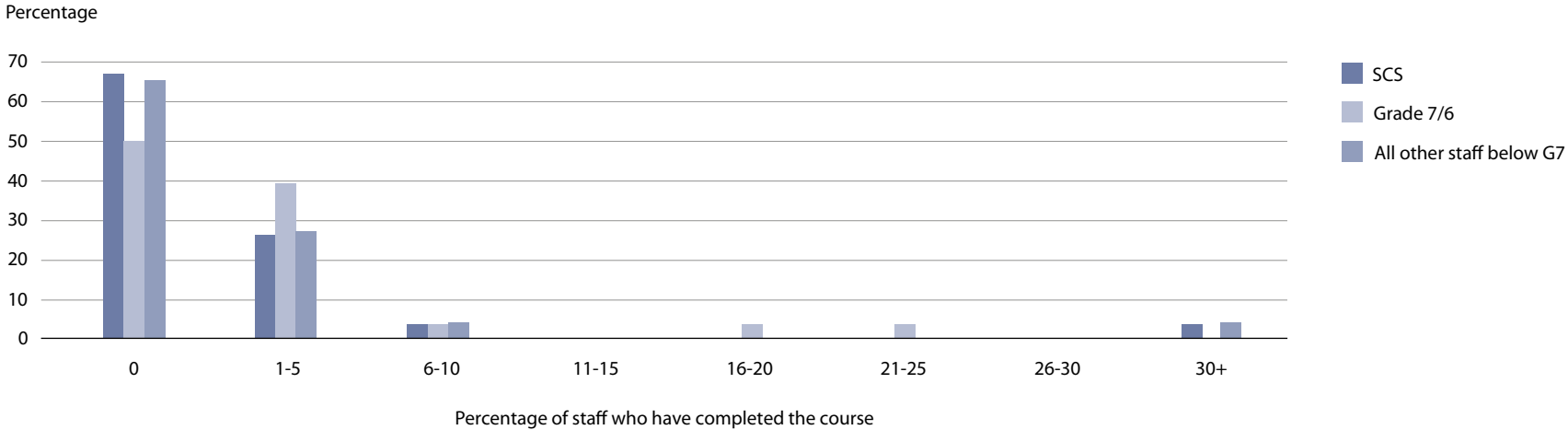
	Percentage ranges								Total respondents
	16-20		21-25		26-30		30+		
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
SCS	1	3.6	1	3.6	2	7.1	2	7.1	28
Grade 7/6	2	7.1	1	3.6	1	3.6	1	3.6	28
All other staff below G7	2	7.4	0	0.0	0	0.0	1	3.7	27



43b What percentage of your staff in each of the following categories has successfully completed the Finance Skills for All e-learning programme?

	Percentage ranges								<i>Total respondents</i>
	0		0-5		6-10		11-15		
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
SCS	18	66.7	7	25.9	1	3.7	0	0.0	
Grade 7/6	14	50.0	11	39.3	1	3.6	0	0.0	
All other staff below G7	17	65.4	7	26.9	1	3.8	0	0.0	

	Percentage ranges								<i>Total respondents</i>
	16-20		21-25		26-30		30+		
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
SCS	0	0.0	0	0.0	0	0.0	1	3.7	27
Grade 7/6	1	3.6	1	3.6	0	0.0	0	0.0	28
All other staff below G7	0	0.0	0	0.0	0	0.0	1	3.8	26



44 For each of the following categories of staff, please describe the financial management training received by staff (aside from the 'Finance Skills for All' e-learning platform and associated National School of Government training provision) in your department and provide an estimate of the percentage of staff in this category that have received this training

- a Training received by Board members.
- b Training received by finance staff.
- c Training received by non-finance staff

Responses to these questions are department specific and so are not disclosed in this document.

45 How many full meetings of the Department's Audit Committee were held during the financial year ending 31 March 2007?

	Number of departments	Percentage of departments
2	1	2.7
3	8	21.6
4	18	48.6
5	9	24.3
6	1	2.7
<i>Total respondents</i>	37	

46 Is the Department's Audit Committee chaired independently?

	Number of departments	Percentage of departments
Yes	36	97.3
No	1	2.7

Total respondents 37

47 Does the chair or any member of the Department's Audit Committee hold a qualification recognised by any of the six members of the Consultative Committee of Accountancy Bodies (CCAB)?

	Number of departments	Percentage of departments
Yes	31	91.2
No	3	8.8

Total respondents 34

48 Thinking of your answers to previous questions, please tick the THREE of the following you consider to be the most significant barriers to improving resource management in your department

Departments were asked to select three options from the list provided.

	Yes		No		Total respondents
	Number of departments	Percentage of departments	Number of departments	Percentage of departments	
Poor financial awareness amongst non-finance staff	24	68.6	11	31.4	35
A lack of incentives to encourage senior budget holders to increase the role of financial and resource management in the management of departmental programmes	22	62.9	13	37.1	35
Difficulties in finding, training and retaining suitably skilled and qualified finance staff	14	40	21	60	35
Inadequate performance management and management accounting information on which to base future resource allocation decisions	14	40	21	60	35
Business processes which have not been reviewed for some time, and which do not fit the current requirements of the organisation	11	31.4	24	68.6	35
IT systems from which you are unable to produce automated information on the financial performance of the Department	6	17.1	29	82.9	35
Other	5	14.3	30	85.7	35
Insufficient support from the Board for raising the profile of financial and resource management across the organisation	2	5.7	33	94.3	35
Accounting IT systems which are incompatible with one another	1	2.9	34	97.1	35

48 Thinking of your answers to previous questions, please tick the THREE of the following you consider to be the most significant barriers to improving resource management in your department *continued ...*

Barrier

Accounting IT systems which are incompatible with one another

Insufficient support from the Board for raising the profile of financial and resource management across the organisation

Other

IT systems from which you are unable to produce automated information on the financial performance of the Department

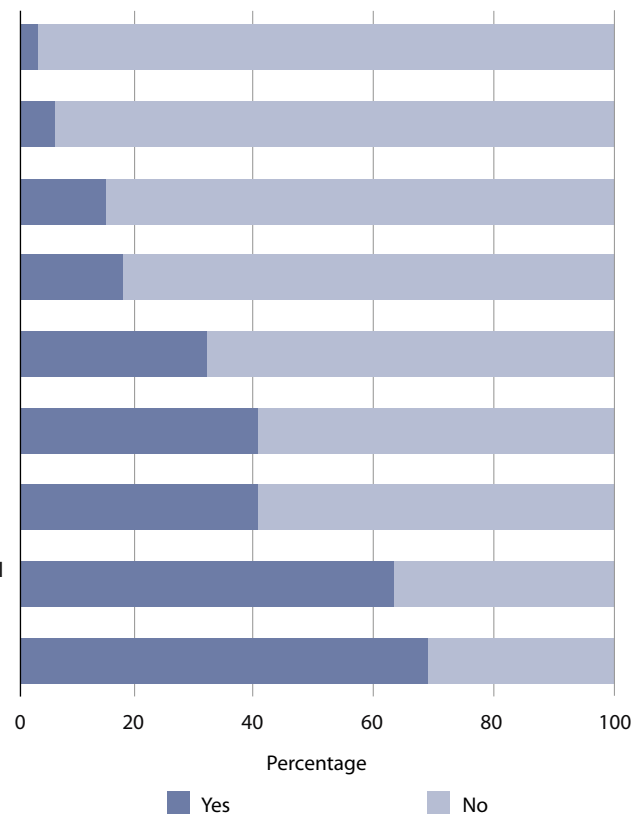
Business processes which have not been reviewed for some time, and which do not fit the current requirements of the organisation

Inadequate performance management and management accounting information on which to base future resource allocation decisions

Difficulties in finding, training and retaining suitably skilled and qualified finance staff

A lack of incentives to encourage senior budget holders to increase the role of financial and resource management in the management of departmental programmes

Poor financial awareness amongst non-finance staff



49 If you wish to elaborate on any of your earlier responses, please do so in the box below, making reference to the relevant question number. Please use this space for any additional comments you may have on financial and resource management in either the public sector in general, or in your department in particular

Responses to this question are department specific and so are not disclosed in this document.



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