

# COMPLETION, PRINTING, LAYING AND PUBLICATION OF RESOURCE ACCOUNTS

## PREPARATION

---

**1.1** Resource accounts should be prepared in accordance with the appropriate version of the Government Financial Reporting Manual (FReM), available at [www.financial-reporting.gov.uk](http://www.financial-reporting.gov.uk).

**1.2** The Treasury's Supply Estimates: a guidance manual provides information, among other things, on treatment of income and receipts; virement of provision, and Excess Votes. This is available from the HMT public website: [http://www.hm-treasury.gov.uk/documents/public\\_spending\\_reporting/estimates/psr\\_estimates\\_manual.cfm](http://www.hm-treasury.gov.uk/documents/public_spending_reporting/estimates/psr_estimates_manual.cfm).

**1.3** The NAO's Disclosure Guide can help departments to ensure that they have complied with the disclosure requirements of the FReM. This is available from departments' usual NAO contacts or from the NAO's website at: <http://www.nao.org.uk/guidance/checklists/checklists.htm>.

**1.4** Departments may also wish to refer to the NAO publication Ready, Steady Go...a practical guide for preparing for faster closing, which is available from the NAO or from their website at: [http://www.nao.org.uk/guidance/faster\\_closing.pdf](http://www.nao.org.uk/guidance/faster_closing.pdf).

**1.5** Guidance on accelerating the timetable for the preparation and submission by departments of their annual resource accounts is also contained in "Faster closing" (the "Mauve Guide" in the Managing Resources series of booklets) – available on the Treasury website at [www.hm-treasury.gov.uk](http://www.hm-treasury.gov.uk).

**1.6** Departments are also reminded of the need to confirm their accounts entries for Consolidated Fund transactions, assets and liabilities with the Treasury's EFA team as soon as possible in the accounts process. EFA plan to issue their normal template for this purpose as early as possible in April this year to assist departments to meet their faster closing deadline.

## Code of good practice in corporate governance

**1.7** Departments are asked to apply, flexibly and in the context of their own circumstances, the code of good practice in corporate governance in central Government departments. As set out in the code (provisions 2.14, 4.2, 5.3, and 6.6), the board of each department should give a clear account of how far it has complied with key aspects of the code, including an explanation of why any alternative approach has been chosen (for example, overriding legal constraints). This report on the department's corporate governance should form part of the material accompanying its resource accounts. There is no prescribed format or place within the resource accounts for reporting on compliance with the code, so departments are free to adopt the practice that suits their own circumstances.

## VIREMENT AND EXCESS VOTES

---

**1.8** Departments should send their requests for confirmation of virement approval or notify the Treasury about Excess Votes as soon as they are confident that there will be no further changes to the outturn figures. Failure to seek virement approval from the

Treasury may automatically lead to an Excess Vote and therefore virement is an important part of preparing resource accounts for signature.

## Virement Approval

**1.9** Formal requests for confirmation of virement approval, using the pro forma in Annex A should be sent to the relevant spending team contact in the Treasury and copied to the Estimates Branch contact as soon as the department is reasonably confident that the figures will not change, along with a copy of the draft resource accounts. If a draft set of accounts is not ready, then departments are asked not to delay their request for virement but to send supporting information to help the Treasury consider the application.

**1.10** Where, exceptionally, there are later adjustments to the figures, a revised virement request may need to be submitted. A revised draft resource account (or revisions to the items set out immediately above) should accompany any revised virement request.

## Excess Votes

**1.11** Where it is evident that there will be an Excess Vote, departments are required to explain this in their accounts, and will need to agree with the NAO the report on the excess that the C&AG will need to make in the accounts. Departments will also need to make extra disclosures at the foot of the Statement of Parliamentary Supply for any cash or income excess appropriations in aid, if they are available to be applied towards meeting the resource and cash excesses. It will also show the resulting balance, if any, for surrender to the Consolidated Fund.

## SUBMISSION OF ACCOUNTS TO THE ACCOUNTING OFFICER AND TRANSMISSION TO THE C&AG FOR AUDIT

---

**1.12** Departments should agree a timetable for preparation, signing and submission of their resource accounts and discuss this with the NAO. Departments should agree with the NAO a timetable for the audit and certification of their accounts by the C&AG.

**1.13** Completion of the audit to timetable depends critically on the quality of the resource accounts and supporting information. The NAO's audit will be planned on the basis that:

- accounting systems are fully functional,
- information for interim audit is provided to agreed times,
- the resource accounts and supporting documents are fully reviewed by the departmental management prior to submission and show evidence of that review, and
- the department accordingly is confident as to the quality and reliability of what is offered for audit.

**1.14** Departments are reminded that when submitting their accounts, Accounting Officers need only sign the Annual Report, the Balance Sheet, the Statement on Internal Control and the Letter of Representation on one original copy only. The Accounting Officer no longer has to initial all other pages and only one copy of the accounts has to be sent to the C&AG. If any pages of the accounts need to be replaced after the accounts

have been signed, the Accounting Officer must approve these replacement pages before they are sent to the C&AG.

**1.15** If the Accounting Officer is not available to sign the Accounts, the department may send an unsigned copy to the NAO audit team pending the Accounting Officer's return. In any event, submission to the Accounting Officer for signature will need to be made in sufficient time for final signed accounts to be submitted to the C&AG to meet the department's administrative deadline.

**1.16** Six final copies of the printed Accounts, as signed by the AO and C&AG, should be sent to the general Treasury contact.

### Clearing the text of the C&AG'S reports

**1.17** Publication of some accounts might be delayed where the department has to agree with the NAO the text of any report by the C&AG. In cases where the C&AG decides to make a report, departments should do all they can to enable agreement to be reached before the account is submitted to the Accounting Officer for signature. If this is not possible a timetable for clearing the text of the report should be agreed with the NAO.

## FORM OF ACCOUNTS AND THE PRINTING PROCESS

**1.18** TSO have the House and Command Papers contract for publishing but departments can make their own arrangements for printing. Departments should contact their own publishing unit for information.

**1.19** TSO can provide a Word template to aid the production of resource accounts. Please liaise with your own publishing unit and email your acknowledgement slip to TSO who will supply you with the Word template. The template will allow for consistency of supply, and style for printed resource accounts. This will also ensure that they have your contact details and can start the production process. TSO have issued general guidance on resource accounts which is available at:

<http://www.tso.co.uk/documents/resourceaccountsguidance2008.pdf>

**1.20** Where departments plan to lay a combined autumn performance report and accounts, they should contact the general Treasury contact and the department's publishing team immediately, who will liaise with TSO on the necessary Parliamentary, audit and statutory requirements to be met and for guidance on printing and publishing combined documents.

**1.21** Any other questions that may arise about the form of accounts which departments are unable to resolve themselves should be addressed to the general Treasury contact.

### Final Audited/Certified Resource Accounts

**1.22** The NAO has agreed that, on receipt of the signed accounts, it is responsible for maintaining the integrity of the accounts. Once the NAO has undertaken its final work, it will submit the signed accounts to the C&AG for formal certification. After that, NAO propose to make copies: one for its records and one to return to the department. The original accounts are sealed and sent to the Treasury, which then makes arrangements for the accounts to be laid in the House of Commons under the requirements of the Government Resources and Accounts Act 2000.

**1.23** Receipt of audited accounts will depend on audit timetables. (Timetables may be affected if accounting or audit issues prove difficult to resolve or if the audit leads to a substantive report by the C&AG. Departments should advise the general Treasury contact if a report by the C&AG is required.)

**1.24** Department's publishing team will liaise with TSO to supply them with **a copy of the final audited/certified resource accounts** (i.e. as signed by the C&AG). Departments will also need to liaise with the NAO about the inclusion of the C&AG's audit certificate and any substantive report by the C&AG. Where it would be helpful for printing purposes, the NAO will be prepared to provide an electronic version of the certificate and any report. Departments should discuss such requirements with the NAO.

### House of Commons number

**1.25** Resource accounts need to state that they have been laid in accordance with the Government Resources and Accounts Act 2000, Chapter 20, Section 6 (4). All references to the Government Resources and Accounts Act 2000 on the cover, and/or title page should be given in full. (For example, it is not acceptable to refer to GRAA 2000 OR GRA Act.) This statement must be added to the front cover and first page of the accounts, at the originating stage. The House of Commons will order them to be printed as 'House of Commons Papers' and they are then required to have a House of Commons (HC) number printed on the title page along with the date of laying. Once departments have a proof ready for press they should contact the general Treasury contact with the date they wish the accounts to be laid and he/she will allocate them an HC number. Departments will need to inform TSO of the HC number and laying date so the correct details appear on the final printed version.

### LAYING RESOURCE ACCOUNTS

---

**1.26** The Treasury will lay resource accounts before the House of Commons. The Treasury sets an administrative deadline for individual departments' accounts to be laid before the House of Commons. This has been set as the published summer recess date. The statutory deadline for laying remains 31 January in the year following the end of the financial year to which the accounts relate.

**1.27** There are around 50 separate resource accounts to be laid before the House of Commons and the general Treasury contact will act as the liaison point between departments and the Treasury's Parliamentary Branch which will undertake the work to ensure the accounts are properly laid. The Treasury intends to lay accounts as and when they are completed and can only lay them whilst Parliament is sitting. In order to lay accounts before the Summer Recess, departments should arrange for this to be done some days earlier in case Parliament rises earlier than expected. They may also wish to liaise closely with their Parliamentary Clerks. If the need arises to lay resource accounts on a Friday then you should first contact the Journal Office to ensure that the House will be sitting on that day. Further information can be found in the announcements pages of the parliamentary website.

(see [http://www.parliament.uk/what\\_s\\_on/announcements.cfm](http://www.parliament.uk/what_s_on/announcements.cfm)).

**1.28** Departments should arrange for six copies of their printed resource accounts to be sent to the general Treasury contact. These should arrive no later than two working days before the laying date. Departments should contact the Treasury if they require their accounts to be laid to a different timetable. Departments are reminded that

accounts should disclose the date on which they are “authorised for issue” and who gave that authorisation (eg the Accounting Officer). For resource accounts, this is normally the date of the Certificate and Report of the Comptroller and Auditor General (FRem 7.4.23 (b) refers).

**1.29** Where typeset accounts are being laid these should be the final version that has been signed off by the C&AG and should be a copy containing all the relevant signatures. Once the final version of the accounts is published, six copies should be sent to the Treasury to replace the typeset versions.

**1.30** The journal office has produced a guide to House of Commons printing requirements which is attached at Annex B. (This is updated periodically).

## PUBLICATION

**1.31** Departments should arrange for accounts to be published as soon as possible after the Treasury has formally laid the accounts before the House of Commons. Because resource accounts are House of Commons Papers, they are required to be published by the Stationery Office. Please see the TSO guidance which outlines the tasks that TSO will perform. Publication should take place within one month of laying.

**1.32** Current guidance to departments on the publication arrangements for resource accounts asks departments to ensure that copies of the resource accounts are made available on departmental websites on publication, and that they be clearly signposted. Departments should bear in mind the need to ensure that the electronically published resource accounts are identical to those published in hard copy and that secure systems are in place for the maintenance of and integrity of departmental websites. An electronic publication, once published, can be updated or replaced without it becoming apparent to the reader that a revision has taken place, or that the electronic version is different to its hard-copy counterpart. The dynamic environment on a website also increases the risk of inaccurate information being included.

**1.33** The Comptroller and Auditor General has decided to follow the Auditing Practices Board (APB) guidance on electronic publishing, to the extent that it is applicable in the central Government environment. NAO auditors will take a view on the responsibility for the upkeep of departmental (electronic) financial statements, and will consider adding a note to their audit certificate, appearing on the website, to this effect.

**1.34** These requirements also apply to the accounts of sponsored bodies, and therefore Accounting Officers are asked to ensure that their sponsored bodies have systems in place to enable electronically published annual accounts to be identical to those published in hard copy, and that secure systems are in place for the maintenance of and integrity of their websites

**1.35** Departments will also need to consider the coordination of publicity/press releases in relation to the publication of their resource accounts and liaise with the general Treasury contact as necessary. Departments should also liaise with their NAO Assignment Manager on publication and associated communications issues. Publication dates should be agreed with the NAO. Departments will have the opportunity to comment on any press notice the NAO intend to issue relating to the Department’s resource accounts, or the C&AG’s report on those accounts. Likewise, Departments should also ensure the NAO have the opportunity to comment on departmental press statements before they are issued. **Copies of resource accounts and**

associated press notices must also be made available on departmental websites upon publication (they must not be distributed or published on the websites before TSO publish it). Any queries about publication arrangements should be addressed to the department publishing team in the first instance.





# B

## HOUSE OF COMMONS PRINTING REQUIREMENTS

---

### Title Page

**B.1** Your document must contain a title page. If the title page does not contain the correct information, the paper may not be accepted for laying. If you have any doubts about what format is required, the Journal Office will be happy to comment on the draft of a title page in advance of laying and publication.

### Details that must be shown on title pages of the published documents

- The House of Commons printing number (see below) allocated by the Journal Office must be printed (minimum font size 8 point) in the bottom left hand corner, eg HC 123;
- The words “Ordered by the House of Commons to be printed XX Month 200X” which is the date when the document is to be laid. The text should appear at the centre, or towards the bottom of the page;
- The legislation that the document is being laid under;
- The publishing imprint (“LONDON: THE STATIONERY OFFICE”) and the price must also be included – these will normally be added by the publishers, TSO Ltd, or in consultation with them.

**B.2** The title page may contain appropriate illustration or artwork: provided that the four points listed above are strictly observed and that the ‘ordered to be printed’ information and the printing number are clearly legible.

**B.3** If, unusually, the report and accounts are two separate volumes (or the accounts are tucked into a pocket at the back of the report), the requirements about title pages apply to each volume, and each title page should make it clear that there are two documents, not one. (This should also be explained in the letter accompanying the laying copies.)

### Optional detail to be shown on cover

**B.4** The printing number allocated by the Journal Office should, preferably, also appear at the bottom left hand corner of the front cover.

### Printing

**B.5** An order by The House of Commons that your annual Report and Accounts be printed, means exactly that. You must print some copies of your paper, even if you are also publishing it in electronic form. All that is required is a clear and readable text which conforms with the rules set out above. Telephone the Treasury to arrange for a printing number (HC number) up to one month in advance. They will liaise with the Journal Office and will want to know the date on which you propose to lay the accounts; if it later changes, please inform the Treasury, but the printing number will remain valid unless the paper is laid in a different session from the one originally planned. Please let them know if a printing number is no longer required. A new printing number is required for each year’s report and accounts.

**B.6** If a report and a set of accounts/financial statements are to be laid as separate documents but with the same HC number, each volume should be numbered as HC 123–I, HC 123–II etc.

**B.7** To enable you to calculate how many printed copies will be needed in addition to those sent to the general Treasury contact, you, or your parent Department, should contact the House’s publishers, (TSO Limited); the Vote Office of the House of Commons, 020 7219 4796, and if appropriate, the Printed Papers Office of the House of Lords, 020 7219 5307 or 4254.

## Format requirements

**B.8** House of Commons Papers form part of a continuous series, which are bound together by some libraries. The paper must be A4 size, and must be predominantly portrait in orientation. Tables, etc., may be in landscape orientation, but printing the whole document in landscape is not allowed, even if the paper is bound along the long side. The document should be saddle stitched (stapled through the spine) or perfect bound (glued into a cover); comb or spiral binding should not be used as this makes documents difficult to bind into volumes.

## Publication

**B.9** OPSI manages the House and Command Papers contract with TSO. Departments can make their own arrangement for printing to achieve value for money as long as the printed copies are supplied to TSO for publication. Papers not published and distributed by TSO may not be accepted as House of Commons papers.

## Laying a paper before the House of Commons

**B.10** Papers which the House will order to be printed may be laid only on days on which the House of Commons sits, not on days when the House is adjourned or on which Parliament is prorogued or dissolved. Please note that the House does not normally sit on Fridays except those on which Private Members’ bills are taken. The Journal Office can advise about the days on which the House is expected to sit.

**B.11** “Laying” a paper consists of delivering, by hand, two complete copies of the paper to the Votes and Proceedings Office, part of the Journal Office, which is on the third floor of the House of Commons, above the Chamber. (It is not the same place as the Vote Office.) For departmental accounts this is done by the Treasury Parliamentary Unit (via the Central Accountancy Team. Documents are not accepted for laying by post, fax or e-mail. Advice is available from the general contact in the Central Accountancy Team in the Treasury.

**B.12** The laying copies should preferably be the final printed version, but if this is not available they can be proofs in which the text is correct and complete and signed by the C&AG. Pictures do not have to be included, but captions to them should be. The title page must meet the same requirements as for the printed copies (see above), except that if the price is not yet known it may be left out.