

GASSETTE

The Magazine of the Government Accountancy Service

74

SPRING 2001

DSS STAFF SCOOP TWO OF CIPFA'S TOP PRIZES AT END OF RECORD-BREAKING YEAR

Two of the top prizes in last year's CIPFA final exams have been won by candidates from the DSS - ending a year in which the number of new student registrations from the Central Government sector as a whole has soared by a remarkable 127%.

CIPFA

Janet Black of the Benefits Agency in Leeds gained the second highest total number of marks overall in CIPFA's final exams. Meanwhile, John Wilson - also of the Benefits Agency in Leeds - was awarded the Jack Woodham Prize for the best Project in the Institute's Advanced Diploma in Business and Financial Management.

Together with the other prizewinners - who included representatives from Health, Local Government and District Audit - the "Leeds Two" were guests of honour at CIPFA's annual Prizewinners' Lunch, held at the Institute's London headquarters today, 16th March 2001. One of the biggest events in the CIPFA calendar, the lunch was hosted by the Institute's Vice President Chris Hurford and Chief Executive Steve Freer.

Among the guests were senior representatives of employing organizations, including DSS Finance Director John Codling, who said: "I am absolutely delighted with the Department's success, and would like to congratulate both Janet and John on a first-class achievement. CIPFA is an excellent professional accountancy qualification, and prepares staff exceptionally well for financial management in a large, complex organisation like the DSS."

Asked how she felt about her success, Janet Black said: "When I first heard I'd been awarded this prize, I was shocked - but then I felt a real sense of achievement!"

John Wilson echoed her comments. "I am delighted," he said. "The acknowledgement that my Project was the best nationally was reward in itself."

In congratulating all the prizewinners on their achievement, Chris Hurford revealed that the Projects undertaken by last year's CIPFA finalists will save the public services a total of £5million.

The Prizewinners will be special guests at the CIPFA Annual Conference at Bournemouth in June, where they will be formally presented with their prizes at the President's Dinner.



Pictured at the CIPFA Prizewinners Lunch are (1-r): John Wilson, Janet Black, John Codling and Alison Lally (Manager, DSS Training Scheme).

BOOKINGS ARE STILL BEING TAKEN FOR

GAS Trainee Conference
at
Wyboston Lakes
on
12th & 13th July 2001

Please contact: Sally Harris
at Thames Management Service,
Telephone: 01245 544 600
Email: thames@clara.net

&

HOAP Conference
at
Robinson College
on
18th & 19th July 2001

Please contact: Roberta Woodcock
at HM Treasury, by telephone: 0207 270 1750
Email: roberta.woodcock@hm-treasury.gov.uk

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EDITORIAL



EDITORIAL

Welcome to the Spring 2001 edition of Gasette and I hope that Year End went well for those involved. For the first time with the sun streaming through the window it actually feels like Spring has sprung and summer is on its way !

The Gasette seems to have a spring feel about it, though more by luck than judgement ! A number of articles are announcing launches, for instance the Investigations conference in June, Nottingham Business School's MSc, ANTO's work with the financial and accountancy skills sector, WGA's plan and its milestones and not overlooking DART's own workplan for the coming year.

It goes without saying that congratulations go to all those who passed examinations in the recent sittings, especially those who have been awarded additional prizes. If you are not mentioned in dispatches let Chris Ruston know (telephone number see 'What's Happening in DART') ready for the next edition. As it has been some time since we last published the entry requirements for the main bodies these are included, it could be your colleagues are eligible to more exemptions than they thought.

My thanks to those who have provided copy, especially ex-colleagues. Please remember this is your magazine and your comments and contributions are welcomed.

Next copy date is Monday 16th July, hopefully the DART team will just have about recovered from the Mardi Gras Trainee conference - if you're going I'll see you there.

In the meantime if summer arrives enjoy and have great holiday.

Roberta

Send your comments to:-

Roberta Woodcock

Editor GASETTE, 4th Floor, HM Treasury Allington Towers, 19 Allington Street, London SW1E 4EB

Tel: 020 7270 1746 (GTN 270 1746) Fax: 020 7270 1744 (GTN 270 1744) e-mail: roberta.woodcock@hm-treasury.gov.uk

Views expressed in GASETTE are not necessarily the official views of the Government Accountancy Service or HM Treasury.

SPECIAL INVESTIGATIONS GROUP

To those of you who have been in touch about the Special Investigations Group; THANK YOU

If you haven't been in touch all is not lost your feedback is important to us. If you would like to have your say in future events please complete the slip at the bottom of this article and return it either to Roberta or e mail the address shown.

Since the last edition of Gasette the committee have taken the decision to hold an inaugural conference to explore what our colleagues want from the group and how we can meet your needs.

The conference was held on 4th June 2001 at Somerset House, London. The agenda for the day was:

- Session 1 Introduction - Andrew Likierman, Head of the Government Accountancy Service
- Session 2 From small beginnings...- David Cafferty
- Session 3 Syndicate session
"What do members want from the group"
- Session 4 Human Rights Act
- Session 5 Forensic Accounting in the SFO
- Session 6 Forensic Accounting in the Private Sector
- Session 7 Syndicate session
"Training and support currently available from within departments"

The two syndicate sessions were an ideal way to gather thoughts and views of delegates. Guest speakers presented their viewpoint and up to date information in the other sessions offered a well rounded day.

Following the conference the steering group will meet to discuss feedback from the conference and to consider events for later in the year. The main issue raised were better communication, working closer together, a dedicated section on the GAS website, more events to address common issues and cross-departmental training.

If you are unable to attend the conference but would like to influence future events remember to contact Roberta and let her know the topics you are specifically interested in.

We look forward to meeting some of you at the conference and hearing your views on how the group should operate.

Return to Roberta Woodcock, 4th Floor Allington Towers, 19 Allington Street, London SW1E 5EB
E mail daljit.singha@hm-treasury.gsi.gov.uk
Fax 020 7270 1746

I would be interested in events on the following topics:

- Disclosure
- Regulation of Investigatory Powers & Human Rights Act
- Interviewing Techniques
- The Reform of the Criminal courts
- Expert Witness Guidance
- Joined Up Criminal Justice System
- Burden of Proof
- Other(please specify)

Delete as appropriate

Name

Department.....

Telephone No.....

E mail.....

Fax No.....

ANTO

By Robert Harwood, CEO

ANTO, the Accountancy National Training Organisation was recognised by Government as the employer-led association for the accountancy sector during summer 2000. Its role is strategic in nature and seeks to identify current and future skill requirements right across the range of occupations within the accountancy and related financial skills sector.

One of its principal functions is to carry out research into Labour Market Intelligence, Skills Foresight and WorkForce Development Plans for the sector. Here national and regional surveys are made to find which skills are in short supply, which skills are in demand currently and which are likely to be in demand for the future.

This role not only leads to setting National targets for training and qualifications but also points the way to changes necessary to existing training and qualifications structures to meet future requirements. ANTO then, has an important role to play in setting the standards to be met by Awarding Bodies for accountancy and related financial skills. The changing patterns of employment and the introduction and constantly improving information technology and communications systems require constant review of standards. Fortunately for those in the delivery supply chain of education and training, these standards are held constant for two to three years at a time, before updating.

ANTO's role is to interface directly with employers and individuals to assess the standards required. It is therefore a very important one as it relies on a close understanding of the occupational roles to provide both strategic and operational guidance on skill development from an independent and balanced viewpoint. This second role shows the most significant change in thinking for

Government recognised NTOs in that they are employer-led, or as we like to think at ANTO, employment-led so that the views of individual accountancy professionals can be included too. Instead of being led by the availability of various accountancy education or training programmes, employers and individuals can now put their input into what is needed for future accountancy skills and affect the future programmes.

For employers and individuals, perhaps the most interesting development recently was the career mapping exercise. This provided a 'signposted route' by which people working in accountancy functions can consider various options to develop their own careers into a role with enhanced skills. This clearly has a dual benefit. It is of interest to department heads wishing to develop staff functions towards business and process management, consultancy and customer support. It also has a benefit for individuals working in an accountancy or related function, providing information to assist them towards developing their own careers through skill development.

ANTO also provides an important function in feeding back views from employers to Government.

Information is available on this and much more at the www.anto.org website. If you wish to receive personal guidance on your career development, please contact the Project Managers at ANTO on telephone 01442 250525 or e-mail robert.harwood@anto.org

ANTO can be contacted at Viking House, Swallowdale Lane, Hemel Hempstead, Herts. HP2 7EA At ANTO, we are also pleased to advise that Spencer Kerley HOAP at the MOD is a member of the Board of Trustees.

ATTENTION TO ALL QUALIFIED ACCOUNTANTS

INFORMATION ON THE FORTHCOMING ANNUAL QUALIFIED ACCOUNTANTS CONFERENCE

(TO BE HELD ON THE 21ST & 22ND NOVEMBER 2001)

WILL BE SENT TO YOUR HOAP'S BY LATE JUNE 2001

ANY QUERIES, PLEASE REFER TO:

DALJIT SINGHA, BSU MANAGER, DART.

TEL: 0207 270 1750

Email: daljit.singha@hm-treasury.gov.uk

The CGA Milestone Strategy

By Ian Carruthers, Head of WGA Team

Last autumn, ministers agreed to set target of publishing CGA for 2003-04, with two dry run years 2001-02 and 2002-03. The reason for having two dry run years is to give departments and designated bodies time to introduce the requisite procedures and any system modifications that might be necessary and to test them.

Departments are already familiar with the concept of 'trigger points', which were successfully used to monitor progress during the introduction of resource accounts. The plan is to use a similar series of "milestones" which should ensure the success of the CGA dry run process. The milestones, summarised in the table below, were actioned in the first Dear Consolidation Officer (CO) letter issued on 7th March 2001. They were chosen to spread the work involved in producing CGA for the first time, and to ensure that key steps are undertaken in sufficient time to allow problems to be identified and addressed without jeopardising the overall timetable.

DC01/01 sets out the deadlines for the Mobilisation phase and Milestones 1 and 2. The deadlines for milestones three and four have yet to be decided, but these will take into account the administrative and legal deadlines for laying resource accounts (currently 31 October and 31 January respectively). These will be announced in due course in other "Dear Consolidation Officer" letters.

The plan is to monitor progress against the milestones, and, as with the Trigger Points adopted for resource accounts, to report performance against each milestone to Parliament. The first such report is likely to be submitted to the Committee of Public Accounts and the Treasury Select Committee in Spring 2002.

Future Approach to Issuing CGA/WGA Guidance

In order to avoid burdening Consolidation Officers with unnecessary operational guidance, the Treasury have decided to use two series of letters:

- "Dear Consolidation Officer" (DCO) letters: These will concentrate on the overall approach to be adopted, with which Consolidation Officers will need to be familiar in order to ensure that they have discharged the requirements of the Consolidation Officer Memorandum issued with the recent appointment letters. These will therefore be relatively infrequent, and will be sent directly to Consolidation Officers. They will also be copied to both PFOs and RABIG members.
- "Dear Consolidation Manager" (DCM) letters: These will set out the detailed operational guidance necessary to implement the overall approach set out in DCO letters. They will be aimed at the officer within each designated body tasked with managing the preparation and submission of consolidation information. This will be the departmental RABIG member, as announced in Andrew Likierman's letter of 25 May 2000 to PFOs setting out the new role of RABIG in relation to WGA.
- In accordance with departmental requests, it will be the responsibility of the RABIG member to distribute DCM letters to the consolidation managers in the other designated bodies within the departmental consolidation group. The RABIG member will also then be responsible for determining how the requirements of the DCM letter will be implemented within that group, and for submitting the consolidated returns to the WGA Team in the Treasury in accordance with the overall timetable.

If you would like further information the WGA team can be contacted on wga.team@hm-treasury.gsi.gov.uk or alternatively via your editor.

Milestone	Purposes
Mobilisation	To ensure that all bodies that will be included in CGA are aware of CGA, how they fit into CGA and plan how they will incorporate information requirements for CGA into their existing practices and procedures.
One Agreement of intra-departmental balances as at 31 March 2001.	To ensure that bodies confirm the intra-departmental group balances that will become the opening balances for the intra-departmental group transactions of the following year.
Two-Restatement and consolidation of comparatives for the year ending 31 March 2001	To ensure that individual bodies' chart of accounts have been mapped to the WGA corporate chart of accounts. To ensure any changes in accounting policy arising from the new NDPB guidance have been made and comparative data has been restated. To provide the opening balances for the 2001/02 consolidation pack to trial the consolidation pack and the consolidation process. To provide audited data for SR2002 and Blue Book 2002.
Three-Completion of the first dry run CGA for the year ending 31 March 2002.	To ensure that bodies provide their consolidation information in time to feed into the overall CGA consolidation timetable.
Four-Completion of the second dry run CGA for the year ending 31 March 2003	To ensure that bodies provide their consolidation information in time to feed into the overall CGA consolidation timetable.

WHATS HAPPENING IN DART

As announced in edition 72 Sarah has transferred to Andrew Likierman's office to work on a number of projects impacting on the FMRA directorate, which DART forms part of.

Although a number of you will have already met, or spoken to, Daljit Singha, her replacement I thought it was time to include a formal introduction.

Daljit joined us mid December from the Waterloo office of the Inland Revenue, though we still have to substantiate rumours that his departure was connected with the retirement of Hector in January! In addition, to being Sarah's direct replacement, Daljit has also taken on the role of Business Support Manager in the newly created team providing administration support to DART, Whole of Government Accounts and Central Accountancy teams.

Daljit takes on responsibility for running the team on a day to day basis along with co-ordinating the Finance Training Committee, assisting in the organisation of your conferences, ensuring that information is available from the DART databases and that they are up to date, contributing to Gasette, developing our Website (watch this space details next month) and, of course, acting as an additional liaison point to deal with your queries.

In order that you can contact the right person in the support team please view the box below which provides an outline of their areas of responsibility.

GAS contacts as at 1st June 2001

Kevin Ross Head of Department
Tel 020 7270 1747

Roberta Woodcock Financial Training Co - ordinator
Tel 020 7270 1746

Daljit Singha, BSU Manager
Tel 020 7270 1750

Anne Perryman, Database and Event Co-ordinator
Tel 020 7270 1749

Chris Ruston, Secretary to Chris Richards, and co-ordinating information on vacancy updates and examination results for Gasette plus updating the Gasette distribution list
Tel 020 7270 4579
Team Fax: 020 7270 1744

Maria Taulli, secretary to Kevin Ross, David Loweth and Ian Carruthers, assists Anne in her role plus responsibility for initial database design and ensuring the central contacts register for RABIG, FTC, HOAPs etc is accurate
Tel 020 7270 4554

The team can be contacted via e-mail using the format:
first name.surname@hm-treasury.gsi.gov.uk

NB: Please detach the above box for your information.

REPORT ON DEVELOPMENT OF ACCOUNTANCY RESOURCE TEAM (DART) PLAN FOR 2000/01

Introduction

This report sets out progress against the 2000/01 DART Plan. DART's role is to contribute towards improved financial management in government through:

- facilitating the definition and dissemination of best practice in developing the skills necessary to achieve effective financial management; and
- co-ordinating the framework of the Government Accountancy Service to help meet its objectives.

Throughout 2000/01, DART has continued its involvement in the wider resource management agenda. A key task has been to take forward the work on resource accounting and budgeting (RAB) training through a further assurance delivered by Principal Accounting Officers that RAB training programmes within each department were still on target and proceeding to plan. On the Government Accountancy Service (GAS) front, work has continued to encourage greater mobility and skills transfer through the identification of interchange opportunities and regular contact with overseas governments who are progressing initiatives similar in nature to RAB. The aim is to learn from their experiences and in line with other Treasury teams, notably Central Accountancy and Whole of Government Accounts, help define best practice at the international level. All of these activities support the objectives of the GAS and also the Treasury in maintaining a professional, well-motivated and outward looking organisation.

Progress Against Plan

(I) During 2000/01 arrange:

- One self-financing GAS conference
- One self-financing trainee conference
- Two conferences for Heads of Professions and Senior Professionals
- Up to three workshops for Networks

Achieved: As in previous years, both the GAS and Trainee conferences were fully subscribed. A key performance target this year was to achieve a 90% or above satisfaction rate, measured by a score of 3 out of 5 or more as to whether each conference met its objectives. In fact, the Trainee and both Heads of Profession conferences achieved 100% satisfaction ratings with the GAS conference coming in at 97%. Typical feedback from individual delegates included "A thoroughly enjoyable and balanced event", "Much benefit derived from meeting colleagues in other parts of government and sharing ideas", "Not sure what to expect, pleasantly surprised", "Good use of time" and "a good mix of subjects". However, not wishing to be complacent, DART will be taking on board suggestions as to how the conferences could be improved still further including more discussion of government-related issues, input from the NAO and an international perspective on government resource management.

DART also arranged workshops for the Finance Training Committee on desktop training on demand, promoting awareness of the PricewaterhouseCoopers/MoD training course entitled 'Preparing for NAO audit' and Investment Appraisal techniques. These proved so popular that waiting lists were created for re-runs of the original sessions.

(II) Communicate with accountants in the GAS through

- 4 editions of the Gasette magazine between May 2000 and March 2001
- Talks at conferences and on CSC courses on request (where resources permit)

Achieved: Four editions of GASETTE were published with circulation running at about 3,600 per issue. Articles on RAB training were also published in Overview and IT Insight magazines. Participation in outside events included giving talks at the Civil Service College, the Inland Revenue, Customs & Excise, Scottish Executive, Department of Social Security and HM Prison Service. Most of the talks were on the basis of invitations to return and provide updates following sessions given in the previous year.

(III) Co-ordinate

- The Finance Training Committee, Forensic and Small Departments Networks

Largely achieved: The Finance Training Committee continued to act as the main point of focus for work on the RAB training assurance and as such met at regular intervals during the year. The Forensic/Investigative network was created and is currently considering how best to serve the interests of investigative accountants across government. The Small Departments network has experienced a slow year but commitment to the aims and objectives of this network was re-affirmed by Heads of Profession at the January conference.

(IV) Provide

- Statistics on the GAS, for use by customers in departments, and to provide HOTGAS and other internal customers with aggregate information on the size and structure of the GAS
- Subject to resource availability, ad hoc advice to HOAPs and other tasks for departments (eg advice on recruitment exercises)
- Advice and guidance on Continuing Professional Development for accountants and distribution of details of courses for qualified and trainee accountants (including information on corporate discounts)
- A survey of UK-based colleges which provide accountancy education, for use by trainee accountants in the GAS and their managers
- A salary survey for accountants and trainees incorporating allowances and study terms

Achieved: All statistics and surveys were provided within the target timescales during 2000-01. The March 2000 database update showed there were 1789 accountants in departments and agencies, compared with 1620 in March 1999. There were also 836 trainees and 1574 accounting technicians compared with 769 and 1459 respectively in March 1999. Both the College and Salary Surveys were re-vamped to give clearer and more comprehensive information over previous years and continue to be popular with Heads of Accountancy Profession.

(V) Maintain links with

- The major accountancy institutes, training and other bodies as an outward looking organisation ourselves
- Overseas governments who are progressing RAB-type initiatives to learn from their experiences in developing and implementing training programmes
- Departments, particularly those responsible for co-ordination of professional groups, to discuss human resource issues (eg emerging thinking on the modernising government agenda)

Ongoing: Links with outside organisations included a series of discussions with the major accountancy institutes, recruitment/training companies, the accountancy profession and an introductory meeting with the Accountancy National Training Organisation (ANTO). This has enabled DART to play a role in advising on the future direction of competences required of accountants within central government, both through participating in formal syllabus reviews carried out by a number of individual CCAB bodies and also the skills looked for in terms of the recruitment and training of accountants and accounting technicians.

DART also co-ordinated a number of visits to the Treasury and other departments including representatives from the Irish Treasury, accountants from various NHS Trusts and the Ghanaian Ministry of Finance. Other links overseas included keeping abreast of developments in budgeting and accounting in Australia, Canada, New Zealand and the US, particularly from the training perspective.

As in previous years, DART was represented at the 2000 Colloquium for Financial Management in Government (hosted jointly by the US/Canadian Governments) and co-led a US/Canadian/UK session on e-commerce and electronic government

(VI) Other

Act as liaison point for interchanges of accountants

Ongoing: Assignments in Washington and Brisbane have now been established together with a two-year posting to Bermuda on a one-off basis.

PROJECT WORK 2000/01

1. *RAB Communications Strategy and Training Agenda* - as mentioned previously, a key task within this project has been to take forward the work on RAB training through a further assurance that departmental RAB training programmes were still on target and proceeding to plan. This strategy has proved highly popular with departments as it maintains the importance of training as part of the overall RAB implementation process as well as securing senior management commitment through the giving of a further assurance on training from each individual department to the Treasury. Departments were also able to benefit from individually tailored advice on training given that the assurance was very much geared towards specific issues rather than the more general checklist approach adopted previously. The assurance itself also provides the Treasury with an invaluable oversight into progress on departmental RAB training programmes in response to issues raised by the NAO and the PAC on skills shortages and training needs and will enable efforts to be targeted accordingly. Within the Treasury itself, DART provided a major input into the revamp of the Accountancy and Finance element of the Treasury Development Programme and assisted with the accruals accounting modules of the Public Services Directorate's RAB training programme.
2. *HOAP Review* - the findings, conclusions and recommendations of the review (which was carried out by the Head of the Government Accountancy Service) are to be published shortly. During the year DART provided input and administrative support as necessary.
3. *Electronic Government* - websites have been established for both the Resource Accounting Manual and Government Accounting 2000 (resource-accounting.gov.uk and government-accounting.gov.uk). These are presently password protected but free internet access will be possible from April onwards. Work is underway on a website which will encompass broader aspects of resource management in central government, the first element of which is due to be launched in April.
4. *Small departments* - most of the work in this area has consisted of putting small departments in touch with one another where a common agenda has been identified from DART's perspective. However, Heads of Profession and Senior Professionals have expressed a commitment to a more proactive approach in this area which DART is well placed to facilitate.

DEVELOPMENT OF ACCOUNTANCY RESOURCE TEAM: OBJECTIVES AND PLANNED ACTIVITIES FOR 2001/02

(1) Promoting the use of resource-based information across the Senior Civil Service

Working with Treasury spending teams, the Central Accountancy team and outside organisations such as the Centre for Management and Policy Studies (CMPS) to ensure Senior Managers are aware of resource-based information and how it can be applied to enhance decision-making and inform business planning in departments.

(2) Identifying departments experiencing difficulties in implementing RAB and taking appropriate action, including bringing suggested courses of action to the attention of both the departments concerned and relevant Treasury teams

During 2001/02, DART will assume a broader role encompassing both operational and training aspects of accountancy and finance under the heading of 'helping departments to help themselves'. This will involve a risk-based analysis of departments experiencing difficulties in implementing RAB and identifying potential courses of action to overcome these difficulties. The risk assessment will involve compiling information from a variety of sources and working with both the departments concerned and Treasury spending teams to help ensure successful implementation.

(3) Liaising with departments to help identify best practice in both producing and using resource based information

This will involve working with departments and the Treasury's General Expenditure Policy and Central Accountancy teams to help identify the scope for producing resource based information in a timely and efficient manner and subsequently putting it to best use, for example in support of performance measures and targets as part of the forthcoming spending review.

(4) Support for the Whole of Government Accounts (WGA) Team Communications Strategy and 2001/02 Plan

DART will support the WGA Team in helping to communicate the WGA programme through GASETTE, conferences and any other opportunities that arise. In addition, DART will help define and meet the skill needs created through the introduction of Central Government Accounts (CGA) by arranging seminars, workshops or any other form of training session envisaged by the WGA 2001/02 Plan.

(5) Support for the Government Accountancy Service (GAS)

(I) Arrange

- One self-financing GAS conference
- One self-financing trainee conference
- Two conferences for Heads of Professions and Senior Professionals
- Up to three workshops for Networks

(II) Communicate with accountants in the GAS through

- 4 editions of the Gasette magazine between May 2001 and March 2002
- Talks at conferences and on CSC courses on request (where resources permit)

(III) Co-ordinate

- The Finance Training Committee, Investigative and Small Departments Networks

(IV) Provide

- Statistics on the GAS, for use by customers in departments, and to provide HOTGAS and other internal customers with aggregate information on the size and structure of the GAS
- Subject to resource availability, ad hoc advice to HOAPs and other tasks for departments (eg advice on recruitment exercises)
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- A survey of UK-based colleges which provide accountancy education, for use by trainee accountants in the GAS and their managers
- A salary survey for accountants and trainees incorporating allowances and study terms

(V) Maintain links with

- The major accountancy institutes, training and other bodies as an outward looking organisation ourselves
- Overseas governments who are progressing RAB-type initiatives to learn from their experiences in developing and implementing training programmes
- Departments, particularly those responsible for co-ordination of professional groups, to discuss human resource issues (eg emerging thinking on the modernising government agenda)

(VI) Other

- Act as liaison point for interchanges of accountants

Other activities as resources allow (and in support of objectives 1-4 above):

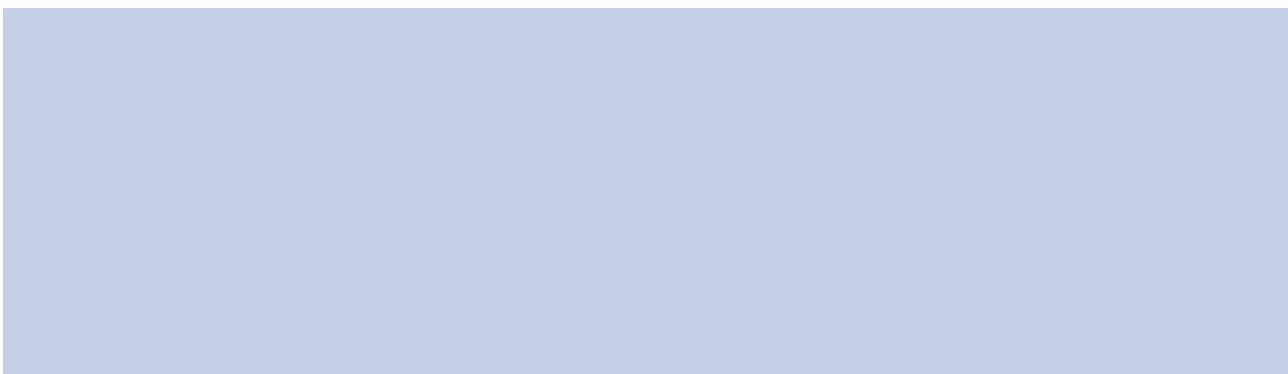
Internet/GSI (Government Secure Internet)

Development of the DART website and co-ordination of the Directorate website framework including WGA and CA. Identifying a publications strategy and linkages between departmental intranet, GSI and the Internet. Encouraging greater interaction across the GAS through the establishment of electronic discussion groups, bulletin boards, technical query sections etc. Exploring electronic links to accountancy colleagues in the NHS and other sectors.

Accounting Vacancy Hotline

Details of jobs in departments can be found on
www.hm-treasury.gov.uk/pub/html/jobs/gas/main.html

or by ringing 020-7270-1700



AND NOT A LOT OF PEOPLE KNOW THAT !

accountingweb again proves to be a source of information

Good news accountants are back in vogue according to Eva Pascoe in a recent Independent on Sunday article. Following a string of profit warnings from the IT sector vacancies are down by 42% on last year yet accountancy vacancies are up. Pascoe concludes 'bean counting is back with a vengeance and ready to reclaim the territory taken over by the Net revolution'

Time to change your bookmarks - open.gov.uk will cease to be available from July. However, similar services are provided by the UK Online citizen portal ukonline.gov.uk

A new version of the Blue Book - Managing Resources : Full Implementation of resource Accounting and Budgeting has been published available in hard copy or via the HM Treasury web site

Ineffective ? The answer could be in Stephen Covey's latest book 'The Seven Habits of Highly Ineffective People'. If you want to check to make sure you are not guilty log onto the accountingweb site and under their 'Opinions' section you'll find a link to the article by the same name.

Conference dates for 2001

Trainee conference July 12th & 13th at Wyboston Lakes, Wyboston, Bedfordshire. Details to HOAPs in March.

Qualified Conference November 21st and 22nd at Hanover International, Hinckley, Leicestershire. Details to HOAP in the summer

HOAP Summer Conference July 18th and 19th at Robinson College Executive Centre, Wyboston, Bedfordshire

Hot off the press and included on the Treasury GSI are two RAB related documents :

Better Decision Taking in Department as Resulting From the move to RAB and A Guide to Analysing Resource Accounts.

If you come across anything that you think may be of interest to others let the Editor know.

Qualified. Experienced. What next?

In my case a coincidence of events (life is like that) led to an MSc in Strategic Management Accounting at the London Guildhall University. I have always been of the opinion that if you do not progress you will tend to regress ñ the sporting expression 'use it or lose it' also applies to the brain! So, when the opportunity arose I decided to test myself in the new (to me) environment of academia.

The course requirement was a pass at the final two stages of CIMA (exemption allowed if previously obtained), attendance at a number of evening sessions at the University to acquire the 'toolbox', submission of a statistical assignment and a research proposal, completion of a research project and submission of a dissertation. The research project is usually related to your own employer but after submission of the proposal I discovered I no longer had an employer and had to quickly rethink. Fortunately, I had been on the Finance Committee of a national charity for a couple of years and they were delighted to co-operate as the research site. This necessitated a further literature review and research proposal but eventually I commenced data collection in a case study of management control at a national charity. Data collection was hard work but enjoyable, involving interviews at three geographical locations followed by endless transcription of interview tapes and data analysis. To a large extent the dissertation was written concurrently with data collection and analysis but there still remained the problem of producing the conclusions and submitting a succession of drafts to my nominated University Supervisor.

Do I think it was worthwhile? Certainly, it is nice to have a Masters degree in my professional area but more important was the knowledge gained in performance of each of the course segments. I found the literature review particularly satisfying and happily spent many hours in the University Library poring over professional journals including those in related areas of strategy, marketing etc. It was also illuminating to come into contact with senior academics and realise that there is an entire culture out there of which as a practitioner I had been largely unaware ñ certainly I had only had previous contact with the tip of a very large iceberg.

My recommendation? Go for it, you have nothing to lose but an awful lot of knowledge to gain about your chosen profession and yourself. It will not be easy, endless hours of reading, thinking and drafting accompanied by uncertainty and frustration as the results of these labours are critically reviewed (in the nicest possible way!). Dave Trodden at the LGU (020 7320 1645 e-mail trodden@lgu.ac.uk) will happily speak to prospective students and has kindly agreed to advise those from other catchment areas regarding their local facilities. And, by all means give me a ring.

Next? Perhaps a PhD.

Nick Croft
01244 815452
nick.croft@talk21.com

CCAB VIEWPOINT MAY 2001

AAT AAT ISSUES FREE CAREERS ADVICE GUIDE

ASSOCIATION
OF ACCOUNTING
TECHNICIANS

The Association of Accounting Technicians (AAT) has published a new, comprehensive guide for anyone who is thinking about a career in accounting and finance.

Improve Your Prospects 2001 - Flying High provides a full range of information; from taking the first step into finance, to building a top flight career or moving into specialist areas for those already working in the profession. It is available free of charge from the AAT

The guide gives a flavour of the wide variety of job-roles that Accounting Technicians do, including everything from bookkeeping to accounts preparation, payroll, management accounting, costing and budgets.

It also provides information on the huge range of industries in which Accounting Technician skills are needed and includes case studies from employers as diverse as the BBC, PricewaterhouseCoopers and construction company Kvaerner Cementation.

The guide covers practical advice and information on available qualifications. These range from the Education and Training Scheme which has open access and leads to AAT Membership, to the more specialist qualifications such as the NVQ/SVQ in Payroll Administration or the NVQ/SVQ in Audit (Internal).

Patricia McDonagh at the AAT, explained: "A growing number of Students choose the AAT's Education and Training Scheme as a route to the chartered accountancy bodies, which in the past have only been considered by graduates. Improve Your Prospects details how the exemptions can work for Students planning to move into chartered accountancy."

Please call Vicky Holmstock at the AAT on 020 7415 7535 for your free copy of *Improve Your Prospects 2001 - Flying High* 'see your career take off with the AAT.'

AAT ASSESSMENTS - MEETING THE NEEDS OF EMPLOYERS WORLDWIDE

In December 2000 over 18,000 worldwide successfully completed the Association of Accounting Technicians (AAT) Central Assessments - formal written assessments taken under controlled conditions.

Under the AAT's stringent assessment procedures Students are expected to achieve a minimum of 75% to succeed in Central Assessments. These written papers test Students' underpinning technical accounting knowledge. They are set and marked by the AAT centrally, so employers can be assured that successful Students have reached an internationally recognised standard.

AAT Chief Executive, Jane Scott Paul said: "The AAT qualification is demanded by employers due to its rigorous assessment procedures and because it provides people with

practical hands-on abilities. As a competence-based qualification it not only equips people with technical expertise, but also with 'soft' skills such as communication, project management and customer care skills.

"Technical expertise is tested using Central Assessments and practical skills are tested through a process of continuous assessment of workplace activities. These can be real or simulated. The AAT's assessment procedure tests both technical and business skills validly and reliably, which guarantees standards to employers and Students alike. These Students are now well on their way to successfully achieving the whole qualification."

The overall success rate for December's Central Assessments was 67%. In total the AAT has now awarded more than 127,000 certificates to successful Students worldwide.

ACCOUNTING TECHNICIAN IS 'LORD OF THE GHETTO'

AAT Affiliate Kutlo Manhattan Marman is also a member of the world famous professional rap group 'Lords of the Ghetto.'

Formed in 1994, 'Lords of the Ghetto' is a three member band. The members all grew up in the same neighbourhood and are not only currently rated as one of the best music groups currently performing in Botswana, but claim to be the most creative rap outfit to come out of Africa.

'Lords of the Ghetto' have staged many national and international shows, where they have performed alongside other famous artists. They recently took part in the 'World Beats Tour' in Kuala Lumpur, Malaysia.

Kutlo said; "We are intent on being one of the best known music groups of our time. I think our success so far is owed to the fact that our performances and productions are of international orientation with a strong bias to local and African tunes."

The musical feel and ambience is clear in their debut album: 'Bye Bye (Ina Dem Ghetto),' which rose to the top of the Botswana charts within the first week of release and received positive reviews from the media and music lovers.

Of the AAT Kutlo said; "I chose to train with the AAT to equip myself with sound accounting and financial knowledge as well as to achieve professional status. The AAT will help me declare my genius!"

Kutlo completed his AAT qualification in February this year. He now works for Youth in Development (YID) where he is the training officer responsible for basic business management and bookkeeping. He is currently applying for membership of the AAT.



SECOND QUEEN'S AWARD RECOGNISES ACCA'S GLOBAL ACHIEVEMENT

Each year on HM The Queen's birthday - 21 April - a series of awards are made for enterprise achievement. The Association of Chartered Certified Accountants (ACCA) has today received its second Queen's Award. In recognition of its status as the only professional body to offer a genuinely global portfolio of qualifications, ACCA has been honoured with the Queen's Award for Enterprise in the international trade section of the scheme.

ACCA received a Queen's Award for Export Achievement in 1996. The new Award recognises the growth of ACCA and its role in 160 countries worldwide.

ACCA Chief Executive Anthea Rose says "Against a background of increasing international competition, ACCA has continued to grow. We have broadened our range of qualifications, enhanced the quality of our support to members and students worldwide, and we now examine in more than 230 centres throughout the world. The Award is recognition of the global role of ACCA and the value of its work to employers, governments, students and members. We are delighted to receive it."

How the public sector will benefit from the proposed restructuring of the accountancy profession

Proposals announced this week by the Association of Chartered Certified Accountants (ACCA) will lead to direct benefits for the public sector. ACCA has suggested that it combines with the public sector accountants CIPFA and the management accountants CIMA to create a new unified global professional body.

This will bring together three of the six senior accountancy bodies based in the UK. The new organisation will have 120,000 members and more than 200,000 students worldwide, making it the largest accountancy body in Europe. It will be active in more than 130 countries. CIPFA, the Chartered Institute of Public Finance and Accountancy, currently has around 13,000 members and around 2,300 students. It has a distinguished reputation in the public sector but it has been challenged in recent years by active competition from ACCA and CIMA.

"The new body will have three highly focused divisions for business, practice and the public sector. These divisions will provide an excellent level of support to members and students, and will consult extensively with employers and clients. They will conduct research which will be precisely targeted and can draw on the experience of members and specialists throughout the world," says Anthea Rose ACCA's Chief Executive.

The new body will have almost 25,000 members working in the public sector. Its public sector division will thus form a core part of one of the most influential public sector bodies in Europe.

"The public sector is much more market focused today. CIPFA has strong links with all parts of this sector but ACCA and CIMA students are in great demand because they are trained to meet the needs of modern business practice. We believe that this restructuring will bring together the best of ACCA, CIPFA and CIMA and create a strong organisation at the cutting edge of best practice throughout the public sector."

Most significant posts in the public sector are held by members of CIPFA, ACCA or CIMA. In future, they will be members of the same body. Future public sector accountants will be trained by the new body according to a core common curriculum which will include specialist papers for the public sector.

To date, CIPFA members have largely been located in the UK. ACCA and CIMA, in contrast, are also international organisations. The combined organisation will, therefore, be able to play a greater role in helping to train accountants for the public sector in emerging economies. "ACCA has assisted East European and African countries to enhance the performance of business," says Anthea Rose. "CIPFA has for many years acted as special consultant to government departments and agencies in the UK. If we add to that ACCA's and CIMA's reputation and presence in international markets, the new body will be a key force in the public sector around the world."

In an increasingly cost-conscious government sector, senior managers regard three organisations fighting for the same ground as wasteful. There is duplication of costs and conflicting messages which cause confusion among employers. "A unified organisation will cut out waste and provide coherence and focus. The resources currently deployed by the existing bodies to support three entirely separate strands of activity will be pooled to strengthen the syllabus, improve services to members, clients and employers, and enhance the quality of the qualification. This will have a dramatic impact on costs, quality and efficiency".

ACCA argues that the logic of the proposal becomes even more compelling when the economies of scale are considered. CIPFA presently runs an entire education and training programme for 2,300 students; this requires expenditure on syllabus development, examination setting, administration and marketing. In ACCA, the equivalent costs are spread over 130,000 students.

A single examination syllabus will also add lustre to the career prospects of members and students. Their qualification will be aligned with the current business needs of the sector and the sheer size and status of their professional body will broaden opportunities. Within the framework envisaged, students will qualify in a defined specialism but they will be able to add to their professional skills by adding new specialisms at later dates. The global operation of the body will give recognition to their career status in new markets worldwide.

ACCA also argues that the new body will be able to provide its members with enhanced, focused and cost-effective services. "The culture of the public sector is changing rapidly," says Anthea Rose. "Finance directors in the NHS, local government or central government departments are acutely aware of the need to provide effective services within tight budgets. They face increasing pressure to get more out of the system without increasing costs."

"The idea of a single body running a single syllabus and offering a relevant and appropriate qualification must commend itself. The new arrangement will improve efficiency while saving money. Members' career opportunities will be enhanced as their qualification is recognised throughout the world as the benchmark."

CIPFA Whole of Government Accounts: Treasury to work more closely with CIPFA

Ian Carruthers, head of the Treasury's Whole of Government Accounts Project, told a recent meeting of CIPFA's Technical Committee that there remain a number of technically demanding issues to resolve in progressing towards Whole of Government Accounts. These include the treatment of social security benefits, the impact of FRS 17 "Retirement Benefits" and the treatment of government debt. He saw the incorporation of local government, requiring convergence between the Statement Of Recommended Practice and the Resource Accounting Manual, as another considerable challenge. In order to address this challenge, he said the Treasury will be working more closely with CIPFA and with the Audit Commission.

Code of Practice for Treasury Management in the Public Services

CIPFA's Treasury Management Panel has issued an exposure draft of the Code of Practice for Treasury Management in the Public Services for consultation. When finalised, the Code and the Guidance Notes being developed to accompany the Code, will replace the previous CIPFA guidance on treasury management. The Institute believes that this revision is timely for a number of reasons. These include the increasing size and complexity of the public services' treasury management activities, the demands placed on them by the pursuit of best value and performance measurement, the growth of cross-sectoral partnerships, and the volatility and sophistication of the financial and money markets.

CIPFA would welcome comments on the exposure draft of the code. The draft can be downloaded from the CIPFA website at <http://www.cipfa.org.uk/pt/consultations.ihtml> or hard copies can be obtained from Marc Teiman at CIPFA tel: 020 7543 5680.

Panel Websites

CIPFA's panels are being given their own web pages to improve the accessibility of technical advice and guidance to Institute members and the wider public services community. The Audit, Central Government, Euro and Further and Higher Education Panels are live, with the other 12 CIPFA panels scheduled for the early summer.

CIPFA's Central Government Panel.

The Central Government Panel's first seminar was held on 15 May and covered 'Current Developments in Central Government Finance'. Speakers at the event included Professor Andrew Likierman, Head of the Government Accountancy Service. Ian Carruthers, Head of Whole of Government Accounts Programme, Rachel Lomax, Permanent Secretary, Department of Social Security, Brian Grubb of the NAO and Robert Fulton of the Ministry of Defence.

The panel currently plans to hold three more seminars over the next nine months: *Resource Accounting and Resource Budgeting*, *Corporate Governance in Central Government*, and *Performance Measurement*. The timing of these is dependent upon the availability of speakers. Dates for the above seminars have yet to be arranged, but if you would like further details of these courses when available, please ring Lesley Lodge on 020 7543 5772 or email lesley.lodge@cipfa.org. For further details of CIPFA's programme of courses, please ring Alex Aarons on 020 7543 5751 or email alexandra.aarons@cipfa.org.

"Tomorrow's renewal agenda - building a better future"

Is the theme of this year's CIPFA Conference taking place in Bournemouth from 13-14 June. This established annual event - the largest of its kind for public sector finance professionals, regularly attracts 1,000 delegates as well as over 70 companies to the associated trade exhibition. In 2001, speakers will include: Sir Andrew Foster, Controller of the Audit Commission, Nigel Crisp, Chief Executive and Permanent Secretary at the Department of Health, Lord Filkin, Chairman of the new Local Government Network, David Clark, Director General of SOLACE, Mike Collier, Chief Executive of One North East and Steven Norris former candidate for London Mayor. The Learning Zone offers practical sessions in workshop format on topics of current interest, such as: the role of the finance director; whole of government accounting; corporate governance framework; best value accounting code update and others. CIPFA 2001 also incorporates the annual conference of the Public Management & Policy Association as well as a Career Conference aimed at students and newly qualified who benefit from preferential rates.

The full programme and booking form are available from Nikki Christie on 020 7543 5872 or email: nikki.christie@cipfa.org

CIPFA gains Investors in People accreditation

The IIP Standard is built on four principles - commitment, planning, action and evaluation - which are underpinned by twelve indicators of good practice. After detailed discussions with staff and a review of our policies and procedures, CIPFA has been awarded IIP status by the central IIP assessment board.

Exam past papers with marking schemes

An important new study resource has been added to CIPFA's Education and Training website. The past papers page has been updated and improved with the addition of marking schemes for each paper. There are four sets of exam papers and marking schemes commencing with June 1999. Each paper and marking scheme is offered as a downloadable word document.

Public Management and Policy Association (PMPA)

CIPFA, together with 26 other institutions including the ACCA, CIMA and FDA, is a stakeholder in the PMPA. The association is funded by member subscriptions and offers a timely and exciting range of lectures, workshops, and publications.

The PMPA runs an extremely popular evening lecture programme (priority for places goes to PMPA members).

Forthcoming speakers include: Steve Orchard (Chief Executive: Legal Services Commission) on Community Legal Services Partnerships. 18 September.

Dame Rennie Fritchie (OCPA) on The Role of the Commissioner of Public Appointments. 10 July 2001

Colin Talbot (Glamorgan Business School) on Performance Measurement. 4 October 2001

Caroline Mawhood (NAO) on Performance Management. Date to be confirmed.

PMPA Annual Conference

The Public Management and Policy Association (PMPA) annual

conference programme will be held at the Bournemouth International Centre at the same time as the CIPFA Conference. CIPFA members can attend the PMPA conference either by registering for the CIPFA conference or joining the PMPA-PMPA's membership fee (£65 for CIPFA and other associate body members in 2001) includes a free place at the annual conference. The conference theme is: *Can 19th Century Institutions Deliver 21st Century Needs?*

The conference will be on 14 June 2001 and will be chaired by David Walker (The Guardian; and PMPA Policy Board member).

Sessions will include:

- Parliament: Peter Ridell (The Times)
- Central Government: Faith Boardman (London Borough of Lambeth)
- Public Finance: Richard Harbord (London Borough of Hammersmith & Fulham)
- Defence: Lawrence Freedman (King's College)
- Prisons: Baroness Vivien Stern (International Centre for Prison Studies)
- Local Government: Professor Michael Clarke (University of Birmingham)
- Schools: Alan Parker (London Borough of Ealing)

Joining In

Further information on joining the PMPA is available from Sandra Harper at CIPFA, 3 Robert Street, London WC2N 6RL Tel.: 020 7543 5679; fax: 020 7543 5695; e-mail: sandra.harper@cipfa.org

CIMA 2000 - a record year for CIMA

The highlights of 2000 include:

- 68%* of employers surveyed in the UK in 2000 prefer CIMA
- record increase in the number of members to 54,911 - up from 51,700 in 1999
- launch of the new qualification
- CIMA's third-generation website goes live
- Financial Management is launched as a major business management magazine
- Global Business Management Week generates record media coverage
- 170,612 exams sat in 2000 - a 19.8% increase on 1999

**Source: Robert Half International Survey*

Mike Jeans, CIMA President, said: '2000 has been both a challenging and a rewarding year for CIMA, a year that has seen us working hard to strengthen our reputation, our profile and our presence.'

He added: '2000 has seen the launch of a whole raft of major initiatives in nearly every area of CIMA's operation. Combined with record numbers of members joining us, and a higher global media profile than ever, CIMA is now in a very exciting position from which to take advantage of the opportunities of 2001 and the years to follow.'

The changing role of finance in the 21st century

The role of the finance function within an organisation is changing massively. It has developed from just being a backward-looking function accounting for past performance to being very much at the heart of business, helping to make the decisions necessary to drive the business forward.

The forum will provide a short, sharp overview allowing delegates to gain an overview of the opportunities and issues arising from the current changes within the finance function. They will also gain a practical insight into the drivers behind the changes, and the practical responses to these changes from two regionally based companies, Scottish Courage Brewing and BT.

Richard Mallett, Director, Technical Development, CIMA, said: 'The finance function in modern business has moved away from becoming merely a backward-looking function to being at the cutting edge of business decisions. Old-style finance departments will need to look at their role within an organisation, and how they can add value.'

Claire Ighodaro nominated CIMA Vice President (designate)

CIMA Council has nominated Claire Ighodaro BSc (Hons) FCMA, Financial Controller of British Telecommunication plc's BT openworld division, to go forward to become CIMA Vice President (designate) for 2001-2002, subject to selection by members at the annual general meeting.

CIMA President, Mike Jeans, says:

'Council's decision to nominate Claire is a reflection of the considerable contribution she has already made as Council member and Chairman, International Committee. Her international and commercial acumen will ensure that CIMA remains focused as a global supplier of business services and knowledge.'

Claire Ighodaro says:

'As the competitiveness of the business education market grows, so too does the reputation of CIMA in meeting the twin needs of high standards and high global recognition. I look forward to working with the other honorary officers to ensure that CIMA remains the business qualification of choice - in current and emerging markets.'

CIMA announces launch of CIMA Biz.Net

From March 2001, busy business professionals and students across the UK will be able to benefit from CIMA Biz.Net, the latest initiative from CIMA, offering a unique package of over 70 convenient, high-quality events focusing on continuing professional development (CPD).

From 'Mentoring' in Aberdeen to 'Project management' in Croydon, delegates will benefit from high-calibre presenters delivering career development seminars, technical open forums, 'Secrets of success' business breakfasts, lunches and forums focusing on softer skills such as leadership, emotional intelligence and Customer Relationship Marketing. They are all focused to add value to business and delegates' own personal career development.

CIMA Biz.Net is designed to build on the success of events held by local CIMA branches and complement existing locally generated events. Building on past achievements, Biz.Net aims to embrace an integrated approach to running events.

EXEMPTIONS

	EXAMINATIONS PART 1			EXAMINATION PART 2					
	PAPER 1.1	PAPER 1.2	PAPER 1.3	PAPER 2.1	PAPER 2.2	PAPER 2.3	PAPER 2.4	PAPER 2.5	PAPER 2.6
BTEC HNC/HND (in Business)									
SQA HNC (in Accounting)									
SQA HND (in Accounting)									
Degree in Accounting/Accounting & Finance									
Business Related Degree									
Degree in Computing/IT/Information Systems									
Degree in Law									
MBA									
AAT (UK)									
Certified Accounting Technician (CAT)									
ICSA (from 1995 pre professional programme)									
ICSA (from 1995 complete)									
CIMA (Complete)									
CIPFA (Complete)									
ICAEW (Complete)									
ICAS (Complete)									
ICAI (Complete)									

KEY

EXAMINATIONS PART ONE

- PAPER 1.1 Preparing Financial Statements
- PAPER 1.2 Financial Information for Management
- PAPER 1.3 Managing People

EXAMINATIONS PART TWO

- PAPER 2.1 Information Systems
- PAPER 2.2 Corporate & Business Law
- PAPER 2.3 Business Taxation
- PAPER 2.4 Financial Management & Control
- PAPER 2.5 Financial Reporting
- PAPER 2.6 Audit & Internal Review

Exempt
 Exemptions from papers on assessment only

Note: No exemptions are available at Part 3

EXEMPTIONS

	FOUNDATION					INTERMEDIATE						
	Financial Accounting Fundamentals	Management Accounting Fundamentals	Economics for Business	Business: Economics, Law or Mathematics	Finance	Business Studies	Financial Accounting	Financial Reporting	Management Accounting Performance Management	Management Accounting Decision Making	Systems and Project Management	Organisational Management
Institute of Bankers (IOB)												
BTEC HNC/HND (in Business)												
SCA HNC (in Accounting)												
SCA HND (in Accounting)												
Degree in Accounting/Accounting & Finance												
Business Related Degree												
Degree in Economics												
Degree in Mathematics												
Degree in Computing/IT/Information Systems												
Degree in Law												
MBA												
AAT (UK)												
Certified Accounting Technician (CAT)												
ICSA (Part Qualified from 1995)												
ICSA (Qualified)												
ACCA (Qualified)												
CIPFA (Part Qualified)												
CIPFA (Qualified)												
ICAEW (Part Qualified)												
ICAEW (Qualified)												
ICAS (Part Qualified 2000 Syllabus)												
ICAS (Qualified)												
ICAI (Complete)												

Note: No exemptions are available at final level.

 Exemption awarded

 Exemption awarded on a paper by paper basis

Note: CIPFA and ICAEW Exemptions Tables will be produced in the next copy of Gasette.

Maurice Cheng, Director of Members' Services, said: 'It is given that business people across all sectors need to continue their professional development. But finding the time and a quality provider to deliver that can be difficult. CIMA Biz.Net is a solution open to both members and non-members of CIMA, enabling them to benefit from high-quality CPD in an enjoyable and relaxed setting, with a diverse range of business professionals in their area.'



CHARITIES REWARDED FOR EXCELLENCE IN REPORTING

The Passage, Write Away, The Fairtrade Foundation and African Children's Educational Trust have fought off stiff competition to take first prize at this year's Charities' Annual Report and Accounts Awards (CARAA).

A distinguished panel of experts in accounting and communications judged the four charities' reports as the best overall in their class. According to Sir Brian Jenkins, Chairman of the Judging Panel, "as well as technical compliance, we were looking for an exceptional combination of design, content, value for money and a report that reaches out to donors."

African Children's Educational Trust won first prize in the category for charities with an income below £100,000. However, with an annual income well below that mark - only £12,000, the charity has produced a "truly outstanding document - fuelling interest in the organisation among potential donors."

"Inspirational" is how the Judges described Write Away's annual report. For a charity with an income between £100,000 and £500,000, Write Away's report was described as "going beyond being just an annual review - it gives a real sense of what the charity is about."

In the category for charities with an income between £2 million and £500,000, the Fairtrade Foundation's report was acclaimed as both "easy to read and user friendly". The Judges particularly liked the "impressive clarity" with which the Foundation explained its work and the "sharp and jargon-free note from the director".

"Streets ahead of the competition" was The Passage, the winner in the category for charities with an income above £2 million. Described by the Judges as a "phenomenal annual report", they considered it to "deal with a difficult subject with great power and style."

Sponsored by CAF (Charities Aid Foundation) and the Institute of Chartered Accountants in England & Wales (ICAEW), the Awards Ceremony was held 23rd April 2001.

SOCIAL RESPONSIBILITY MUST BE PART OF THE ECONOMIC GLOBAL PACKAGE

Social responsibility must be part of the package of institutional and policy changes which reinforces the worldwide benefits of economic globalisation. Technology, trade liberalisation and deregulation are already breaking down economic and political borders.

Speaking today (5th April) on "Relating to the capital markets: transparency and sustainability" at a Symposium organised by the Centre for Business Performance of the Institute of Chartered Accountants in England & Wales (ICAEW) and Oxford Business Alumni, Graham Ward, ICAEW President, said:

"From the intense interest that Governments and other public institutions are taking in corporate activities, to the economic pressures in the search for capital at fine rates and the demands of investors globally, companies must demonstrate their full participation and act on their stated beliefs. Based on internationally recognised principles of governance, and on transparency, sustainability and corporate social responsibility (CSR) these beliefs are very real drivers of corporate success."

The principles of governance and transparency have become international touchstones for engaging investor confidence. The global investor has plenty of markets to choose from. To attract long-term patient capital from a large pool of investors, companies need credible and recognisable corporate governance arrangements. The concept of corporate sustainability is attractive to investors as it aims to increase long-term shareholder value. Many companies are beginning to implement coherent CSR strategies based on sound ethics and core values with clear business benefits.

Investors themselves are now exerting economic pressure for companies to adopt CSR. In July 2000, the Government's Socially Responsible Investment regulation brought UK pension funds to the forefront of socially responsible investing in the European Union. Pension fund trustees must now disclose their policies on socially responsible investment

Graham Ward continued:

"Reporting on sustainability and corporate social responsibility is relatively in its infancy. The ICAEW is currently looking at the broad range of sustainability issues including those relating to reporting, governance and managing risk. Spearheading this effort is the Sustainability Advisory Group, chaired by myself, of business leaders, investors, practitioners, personnel managers and the President of Transparency International UK.

"We are seeing corporate social responsibility being pushed to the very top of political imperatives. World business leaders have recognised that good corporate citizenship is now a necessary licence to operate their businesses and are bringing it to the very top of business imperatives."

THE ICAEW ANNOUNCES NEW INFORMATION SYSTEMS FOR MEMBERS AND STAFF

The Institute of Chartered Accountants in England & Wales (ICAEW) today unveiled a comprehensive review of its information and technology systems.

The recommendations for efficient and focused IT operations, approved at the ICAEW's Council meeting, will provide both members and staff with a high quality and efficient service which will dramatically improve data handling and communication in all areas.

The adoption of technology which is flexible and adaptable will provide the Institute with a sound core which can simply and easily adapt to new technologies and the ICAEW's developing strategies. A new, technically advanced database is the key component of the new technology. The ICAEW has a wealth of information sited in disparate locations. Locating this into one data store will generate many benefits; in particular; the consistency, flexible and efficient use of information. The proposed data store, will enable future system changes to be implemented without the need to repeat the major renewal programme approach that is currently required.

Peter Owen, Executive Director, Professional Standards at the ICAEW, said:

“Advances in digital technology and the rapid growth of the Internet are transforming our ability to draw key information out of the huge store of data we maintain and to communicate internally, with members and to the world at large. As a leading professional body, we should be at the cutting edge of the application of that technology so that we maintain our pre-eminence.”

ICAS

ICAS CA BUSINESS COURSES CD-ROM NOW AVAILABLE

The Institute of Chartered Accountants of Scotland (ICAS) has released a full programme of business courses for the first time on a CD-ROM. Designed to provide users with an interactive search facility, the CD-ROM offers easy reference to all training available through its CA Business Courses Department.

The CD-ROM has been developed in association with Butterworths Tolley, a leading figure in the provision of professional training material and online publishing.

Bernard Cooke, Director of CA Business Courses, stated, “The new CD-ROM will be sent to all those who receive the paper-based directory. We want users to be able to search quickly and easily for the courses that best meet their needs. We hope that clients will find this type of delivery more flexible and more convenient to use than the traditional paper-based directory.”

The CD-ROM also aims to encourage users to visit the ICAS website (www.icas.org.uk) where all the courses are available to book online. The Institute is placing greater emphasis on providing its members with the most up-to-date information via the website and the content of the site is updated daily with new information.

Stephen Stout, Managing Director, Butterworths Tolley, said, “As a trusted provider of online services and electronic publishing to an accountancy profession that is rapidly adopting new technology to meet its business information needs, we are delighted to have been able to use our experience to assist ICAS with producing its first CD-ROM.”

Mr Cooke continued, “ICAS is working to meet the expectations of an audience that looks increasingly to web based information to find the answers. This CD-ROM serves as a catalyst for our clients to use our website, which allows them to have up-dated information at their fingertips, as well as the option of online booking.”

Those non-members wishing a free copy of the CD-ROM should call ICAS on 0131 347 0231

ICAS FIRST ACCOUNTANCY BODY TO APPOINT LAY MEMBERS TO COUNCIL

In the first move of its kind for an accountancy body, The Institute of Chartered Accountants of Scotland (ICAS) has invited two Lay Members to join its Council. No other UK accountancy body has Lay Members as part of its Council, and it is a practice adopted by only a small number of UK professional bodies.

The principal role of the Lay Members will be to ensure that the public interest is properly safeguarded. They will be required to make an annual report on the Council's conduct of business in the preceding year, commenting on the Council's adherence to the

Institute's Charters and statutory obligations and functions. The Institute will publish this report.

Christine Glover, currently President of the Royal Pharmaceutical Society of Great Britain, is to be appointed for a two-year term ending in April 2003. Mrs Glover has run her own pharmacy and healthcare company in Edinburgh since 1983 and served as a Council Member of the Royal Pharmaceutical Society since 1991. Glasgow dental surgeon Tom Macadam has served on the General Dental Council since 1976 and, until recently, was its Deputy President. Mr Macadam practices as a dentist in Kirkintilloch and will serve on the Council for three years. Both individuals bring a wealth of experience of the regulation of their respective professions.

Commenting on the appointments, Grenville Johnston, ICAS President, said: “I'm delighted that ICAS is once again leading the way in the accountancy profession. As an Institute, we are accountable to our members, but are there to serve the public. We treat this extremely seriously and the appointment of Lay Members to our Council ensures that the public interest is safeguarded.

“We received a very large number of applications for these two positions in response to our advertisement in the press. I am delighted that we have been able to appoint such eminent members of other professions. I am confident that they will bring a fresh perspective to bear in representing the wider interest on our Institute's governing body.”

ANDREW CHRISTIE TAKES HIS POST AS NEW PRESIDENT OF ICAS

Andrew Christie, Professor of Taxation at Heriot-Watt University, is the new President of The Institute of Chartered Accountants of Scotland (ICAS). Mr Christie officially took up his post today, Friday 27 April 2001, at the Institute's Annual General Meeting, held in Glasgow.

Born and educated in Glasgow, Mr Christie joined Arthur Andersen in 1971, and was admitted to ICAS and the Chartered Institute of Taxation in 1975. He became Tax Partner at Arthur Andersen in 1983, leaving in 1998 to take a teaching post within the School of Management at Heriot-Watt University. Mr Christie is also co-owner, with his wife Barbara, of the Stenton Gallery in East Lothian.

The new President will be supported by Senior Vice-President Cahal Dowds, Senior Partner at Deloitte and Touche, and Junior Vice-President Murdoch McKillop, Senior Corporate Restructuring Partner at Arthur Andersen. Each President serves for a term of one year.

Speaking at the AGM, Mr Christie said, “It is a great honour to be the President of the Institute for the coming year. It is our intention to build on the sterling work that has been achieved in representing the profession in both national and international arenas. The coming year will see a modernising of our communication with our members, with IT playing an increasingly important part. Taking advantage of our new, purpose built premises at Haymarket in Edinburgh, we plan to improve both the quality and effectiveness of our communication through use of e-mail and the website. It is hoped that our improved IT facilities will also encourage the feedback we constantly need in order to provide the right mix of services and support for all our members.”

Mr Christie succeeds Grenville Johnston, Senior Partner at WD Johnston and Carmichael based in Elgin.

LATEST SUCCESSES

CIMA RESULTS NOVEMBER 2000

NAME	DEPARTMENT
STAGE 1	
Howarth J Mrs	MOD
Williams J Mr	National Assembly for Wales
STAGE 2	
Aslam Khadhim Mr	Intervention Board
Greenhill S Mrs	DETR
Collin S Mrs	Registers of Scotland
Coulburn G Mrs	Inland Revenue
Gardiner Mac	HMCE
Little T Mrs	Inland Revenue
Morgan P Mr	DTI
Myhill R Mr	MAFF
Nicholson A Mr	Inland Revenue
Smith S Mr	DETR
Tillotson P Mr	DSS
Wright H Mr	DFEE
STAGE 3	
Angus R Mr	MOD
Austin B Mr	MOD
Baggaley D Mr	DSS
Bowman R Mr	Cabinet Office
Branston D Mr	MOD
Brown M Mr	DSS
Collins C Ms	DFEE
Copsey A Mr	MOD
Curry M Mr	National Savings
Dean M Mr	MOD
Dobson A Mr	Inland Revenue
Freebairn J Mr	SFO
Fretwell K Ms	DSS
Harris Martin	HMCE
Keuneman Algy	HMCE
Lodge S Mr	Inland Revenue
Oi'Brian R Miss	MOD
Oi'Hagan M Mr	HMCE
Rutter G Mr	DSS
Scales S Ms	DSS
Smith S Mr	MOD
Yule R Mr	FCO
STAGE 4	
Barnes P Mr	Lord Chancellor's Department
Beauchemin S Mrs	MOD
Davies I Mr	MOD
Dixon J Mr	MOD
Finnie J Miss	MOD
Grimes J Mr	MOD
Hadfield P Mr	MOD
Halstead A Ms	DETR
Harmer C Miss	Inland Revenue
King J Mr	DSS
Maduka C Mrs	DFEE
McRae E Miss	MOD
Payne R Mr	MOD
Richards C Miss	MOD
Ryan G Mr	MOD
Sweeney P Mr	Inland Revenue
Thompson C Mrs	MAFF
Tully K Ms	Inland Revenue
Willis D Mr	Home Office

ACCA RESULTS - FEB'01

NAME	DEPARTMENT
<u>CERTIFICATE STAGE</u>	
Peter Alphonso Marshall Brian Roy Mugridge Eamon John Moloney Clare Veronica Goldsmith	DSS HM Land Registry DSS Inland Revenue
Module C Linda Hopkins Mary Spann Kenneth Gary William Davidson	WA DETR DVLA
Module D Annabel Mary Goulding	COI
<u>PROFESSIONAL STAGE</u>	
Module E John Arthur Sampson Aleta Vanessa Bridge Victor Palombo Iain Jeynes Charles Robert Ashby Titilayo Olusola Windapo	LCD Inland Revenue Inland Revenue CISD HM Customs & Excise HM Treasury
Module F Lorraine Margaret Devlin Lynne K Kennedy Robert James Ward Martin Alan Hayter Paul Robert Wade Colin David McLean	Internal Audit DSS DSS DTI HO Employment Service

ADDITIONAL PRIZE WINNERS

CIMA RESULTS NOVEMBER'2000

HIGHEST PLACED CANDIDATE IN STAGE 4	DEPARTMENT	EXAMINATION CENTRE
5TH KIRSTI SMITH	MOD	SHEFFIELD
8TH DAVID WILLIS	HOME OFFICE	LONDON CENTRAL

CIPFA RESULTS NOVEMBER'2000

2ND PRIZE JANET BLACK	BENEFITS AGENCY, LEEDS
THE JACK WOODHAM PRIZE JOHN WILSON	BENEFITS AGENCY, LEEDS

PUBLICATIONS FROM THE TREASURY

Below is a selection of relevant guidance and publications to aid you in keeping up to date with developments - if you are aware of any team's publication that have been overlooked please contact the editor.

Copies of certain papers can be found on their web site www.hm-treasury.gsi.gov.uk/psd

TOA

Date issued	Issued by	To	Subject
22 Dec	Brian Glicksman (Treasury Officer of Accounts, TOA)	Accounting Officers (AOs)	Dear Accounting Officer letter DAO(GEN)13/00 - Corporate Governance : Statements of Internal Control (SIC) - this letter sets out the requirement for a SIC to be introduced into the financial statements of central government entities for accounting periods beginning on or after 1 January 2001. It also sets out policy principles for audit committees.
4 Jan	Brian Glicksman (TOA)	AOs	DAO(GEN)1/01 - Government Resources and Accounts Act 2000 : Commencement Order - this letter informs departments that a Commencement Order bringing most of the Act into force was made on 21 December 2000.
19 Jan	Glenn Hull (TOA)	PFOs	MSPFO(01)04 - Management of Risk : A Strategic Overview (the 'Orange Book') - this letter covers a final version of the Orange Book on the management of risk.
26 Jan	Lorraine Constable (TOA)	PFOs	MSPFO(01)08 - Lord Sharman's report of Audit and Accountability in the 21st Century: this letter covers a draft of the Sharman report and summarises some of the main issues and recommendations.
8 Feb	Brian Glicksman (TOA)	Accounting Officers (AOs)	Dear Accounting Officer (DAO) letter DAO(GEN)02/01 - Resource Accounts and Resource Based Estimates : Use of Suspense Accounts - this letter clarifies the principles for the operation of suspense accounts under resource accounting and resource-based Estimates, and asks departments to review the use of such accounts in the light of the application of resource accounting principles.
9 Feb	Glenn Hull (TOA)	Principal Finance Officers (PFOs)	PFO letter MS PFO(01)10 : Appropriation Accounts and Resource Accounts Exercise 1999-2000 - Request for feedback - this letter asks for views from departments on how the 1999-2000 exercise was conducted. Comments were requested by 23 February.
12 Feb	Glenn Hull (TOA)	PFOs	MS PFO(01)09 : Co-Operation between Internal and External Auditors A Good Practice Guide - Final Version - this letter covers a final version of the above guide, which has been produced jointly by the Treasury and the National Audit Office (NAO). Copies of the guide are available from Gordon Adam in the Audit Policy and Advice (APA) team on 020-7270-1683.
13 Feb	Nick Towers (TOA)	PFOs	MS PFO(01)11 : Lord Sharman's Review of Audit and Accountability in the 21st Century - this letter covers a copy of Lord Sharman's final review, and notes that the Treasury will be consulting departments on the drafting of the Government's formal response to the review in due course. Copies of the full review report are available on the Treasury's website : www.hm-treasury.gov.uk .
13 Feb	Lorraine Constable (TOA)	PFOs	MS PFO(01)12 : Accounting Officer Appointments to take Accounts of Change Arising from RAB - this letter covers changes in AO appointments to take account of the move to RAB.
26 Feb	Glenn Hull (TOA)	PFOs	MS PFO(01)17 : Guidance on Charging for Information - this letter invites comments on a draft of this guidance, which follows a review of government information conducted as part of a cross-cutting review on the Knowledge Economy in the 2000 Spending Review.
16 Feb	Brian Glicksman (TOA)	Accounting Officers (AOs)	Dear Accounting Officer (DAO) letter DAO(GEN)03/01 - Analysis of Frauds reported to HM Treasury 1999-2000 - this letter covers a report on the analysis of certain categories of fraud for the financial year 1999-2000, raising fraud awareness within central government departments and helping managers strengthen systems to counter the risk of fraud.
30 Mar	Brian Glicksman (TOA)	Accounting Officers (AOs)	Dear Accounting Officer (DAO) letter DAO(GEN)04/01 - Resource Accounts : Direction relating to Accounts prepared in respect of financial year 2000-01 - this letter sets out the Accounts Direction to all departments in respect of their resource accounts for 2000-01. It notes the Treasury proposal that there will be no dispensation from this Direction, which requires departments to submit signed accounts to the C&AG by 30 November 2001 and for the accounts to be laid before Parliament by 31 January 2002.

Date issued	Issued by	To	Subject
3 Apr	Glenn Hull (TOA)	PFO	PFO letter MSPFO(01)19 (renumbered 24) - Appropriation Accounts and Resource Accounts 2000-01 - this letter sets out the administrative arrangements and deadlines for the preparation and submission of 2000-01 accounts.
CA			
11 Jan	Sue Gamble (CA)	RABIG	RABIG letter RABIG(2001)01 : Note of the Outcome of 18 December meeting of the Financial Reporting Advisory Board (FRAB) - this letter sets out the outcome of the latest FRAB meeting.
11 Jan	Chris Richards (CA)	RABIG	RABIG(2001)02 - Resource Accounting Manual (RAM) 2001-02 : Definition of Income - this letter sets out a proposed amendment to the definition of income in the RAM, to take into account amounts receivable which are netted off gross expenditure in Schedule 1 of resource accounts.
15 Jan	Sue Gamble (CA)	RABIG	RABIG(2001)03 : Amendments to Accounting Guidance - this letter covers the most recent amendments to the Resource Accounting Manual (RAM) for 2000-01, Executive Non-Departmental Public Body (NDPB) Annual Reports and Accounts Guidance, and Trading Funds Accounts Guidance.
17 Jan	Andrew Carpenter (CA)	RABIG	RABIG(2001)04 - Financial Reporting Standard (FRS) 18 : Accounting Policies - this letter provides sets out the implications of the FRS for central government entities and proposes amendments to the RAM, NDPB and Trading Fund accounts guidance.
2 Feb	Nick Bailey (CA)	RABIG	RABIG letter RABIG(2001)05 : Accounting for Pension Costs - Amendments to Non-Departmental Public Body (NDPB) and Trading Fund Guidance - this letter sets out proposals for amendments to the above guidance resulting from amendments to the Resource Accounting Manual (RAM) relating to the pre-funding arrangements for compensation payments (early departure costs) and the accounting treatment of such payments.
16 Feb	Sue Gamble (CA)	RABIG	RABIG(2001)16 : Results of the Post Mortem of the 1998/99 Resource Accounting Manual (RAM) and the Start of the Post Mortem of the 1999/2000 RAM this letter gives departments details of the issues raised in the 1998/99 post-mortem and the subsequent action taken. It also seeks views from departments and the NAO on the RAM for 1999/2000.
19 Feb	Larry Pinkney (CA)	PFOs	MS PFO(01)16 - Revised Policy Guidance on the Establishment and Operation of Trading Funds : this letter covers a copy of the above guidance. Copies are available from Maria Taulli on 020-7270-4554.
24 Feb	Larry Pinkney (CA)	RABIG	RABIG(2001)08 : Amendments to the RAM, NDPB and Trading Fund Guidance - Deferred Tax - this letter details proposals to amend the above guidance to take account of the introduction of Financial Reporting Standard (FRS)19 Deferred Tax.
28 Feb	Sue Gamble (CA)	RABIG	RABIG letter RABIG(2001)09 : Minutes of RABIG meeting 2000(01) - this letter covers the minutes of the RABIG meeting held on 15 February.
6 Mar	Larry Pinkney (CA)	RABIG	RABIG(2001)10 : Third Party Monies lodged with Departments - this letter asks departments to provide information on their holdings of such monies, together with existing reporting and auditing arrangements.
12 Mar	Chris Richards (CA)	RABIG	RABIG(2001)12 : Cut-off Date for 2001-02 versions of the RAM, NDPB Accounts Guidance and Trading Fund Accounts Guidance - this letter advises central government bodies that the 2001-02 versions of the above guidance will be finalised in November 2001, with final amendments to the guidance being sent out in December.
12 Mar	Sue Gamble (CA)	RABIG	RABIG(2001)13 : Note of the Outcome of the 1 March meeting of the Financial Reporting Advisory Board (FRAB) - this letter gives details of what was discussed at the FRAB meeting and the decisions reached at that meeting.
5 Apr	Larry Pinkney (CA)	RABIG	RABIG letter RABIG(2001)15 : Civil Estate Capital Charging on Historic Leaseholds : Proposed Amendments to the Resource Accounting Manual (RAM) - this letter sets out a proposal to abolish the 'top-up' charge on historic leaseholds.
27 Apr	Nick Bailey (CA)	PFOs	MS PFO(01)28 : Executive Agencies - Accounts Direction for 2000-01 - this letter sets out the Treasury's proposals for an omnibus Accounts Direction for agencies for their 2000-01 accounts.

WGA

Date issued	Issued by	To	Subject
13 Feb	Ian Carruthers (WGA)	PFOs	MS PFO(01)14 - Consolidation Officer Appointments - this letter informs departments that, for the purpose of Whole of Government Accounts (WGA), (i) the Treasury has written to AOs confirming their appointment as Principal Consolidation Officer for each departmental group; and (ii) will shortly begin issuing Dear Consolidation Officer (DCO) letters.
9 Mar	David Watkins (WGA)	RABIG	RABIG(2001)12 : Criteria for Inclusion of Consolidated Fund Standing Services in Resource Accounts - this letter sets out proposed expanded and clarified criteria in the Resource Accounting Manual (RAM) for determining which standing services should be included within a particular department's resource accounts.
9 Apr	Jenny Carter (WGA)	RABIG	RABIG(2001)16 : Central Government Accounts (CGA) - Accounting Reference dates other than 31 March - this letter asks departments to comment on proposals for consolidation into CGA of bodies with accounting reference dates (year-ends) other than 31 March.

GEP

16 Feb	Philippa Todd (General Expenditure and Statistics, GES)	RABIG	RABIG(2001)07 : Relationship between 2001-02 Main Estimates and Resource Accounts - this letter draws departments' attention to guidance on the above draws departments' attention to guidance on the above draws departments' attention to guidance on the above System (PES) paper PES(2001)6 of 14 February 2001. The contact for queries on the PES paper is Philippa Todd on 020-7270-5752.
23 Mar	Adam Sharples (GEP)	PFOs	PFO letter M PFO(01)7 : In-Year Control and End-Year Flexibility under RAB - this letter covers guidance on these issues, which was circulated as Public Expenditure System (PES) paper PES(2001)10.
27 Mar	Adam Sharples (GEP)	PFOs	MS PFO(01)19 : Budgetary Treatment of Private Finance Initiative (PFI) deals - this letter sets out circumstances in which the Treasury would consider access to the Reserve when a PFI project unexpectedly comes on to a department's balance sheet. It also informs departments that the Treasury is considering bringing PFI and conventional procurement into a single budget in Spending Review (SR)2002.
18 Apr	Liz Passman (GEP)	PFOs	MS PFO(01)25 - Preparing for Spending Review (SR)2002 : Resource Budgeting - this letter sets out the Treasury's proposals for identifying areas of potential risk for the inclusion of cost of capital charges, depreciation and provisions within Departmental Expenditure Limits (DELs) and assessing the appropriateness of asset valuation methodologies.
26 Apr	Adam Sharples (GEP)	PFOs	MS PFO(01)26 : Departmental Reports and Estimates - this letter sets out a proposed way forward for reviewing Departmental Reports and their production.

OTHERS

11 Jan	Andrew Likierman (FMRA)	Principal Finance Officers (PFOs) Also sent to HOAPs on 18 Jan.	PFO letter MPFO(01)2 : Successfully Implementing Resource Accounting and Budgeting in Departments - this letter covers a draft of a paper on how full implementation of RAB might best be achieved.
17 Jan	John Gieve (then Managing Director, Public Services Directorate, PSD)	AOs	Assurance on transition to RAB - this letter seeks assurances from departments on 2001-02 resource Estimates; in-year monitoring and control systems; action plans on resource accounts; and staff training.
7 Mar	Sir Andrew Turnbull (Permanent Secretary)	Consolidation Officers/ PFOs/RABIG	Dear Consolidation Officer (DCO) letter DCO 1/01 : Central Government Accounts - Mobilising for the First Dry Run Year (2001-02) - this letter announces the 1st dry-run year, describes the milestone strategy to ensure the success of the dry-run process, and requests certain information from departments which is needed both for mobilisation and planning.

BE ASSURED IT WON'T BE EASY !

March 2001 saw a surge, followed by a steady flow, of training assurances from departments arrive in the DART office. The assurance was a repeat of a similar exercise conducted in the autumn of 1999, in connection with RAB Trigger Point Three (TP3).

The first assurance focussed on three key areas; strategy, process and impact. In particular it looked in detail at linking training strategy to achieving departmental aims and objectives, how training was structured to meet skills needs created by operational changes and how the effectiveness of training would be measured. At this time we concluded that RAB training delivered had improved the overall level of financial awareness and that these skills were being recognised as a required competence in finance posts. However, there were a number of issues identified where further action over the coming months would be necessary.

During 2000, meetings were conducted with individual departments to discuss their specific issues with a view to offering assistance and recommendations as to how these matters could be addressed. There were as always a number of problems which were generic across all departments and these were discussed at Financial Training Committee meetings during the first part of the new millennium. As these discussions progressed it became apparent that a new set of concerns and issues were being tabled, each of which had a training implication. One of the committee's major concerns was how to keep financial and accountancy training at the top of departments and agencies agendas whilst at the same time ensuring the continued support of senior management teams. Could the solution be a further assurance ?

Early summer seemed as good a time as any to test the water, and the proposal was tabled to ascertain if everyone felt a further assurance would aid the quest to keep RAB training near the top of the agenda? Although there were a few reservations the majority vote won the day.

It was agreed that, as with the original assurance, a checklist would be issued. However, this time departments would not be required to answer every question verbatim, but to provide an overall picture of activities and progress made against the three categories forming the basis of the checklist; outstanding issues from TP3, training action plans and addressing the concern raised by the PAC.

By autumn the final set of questions had been agreed and thoughts turned to how departments would formulate their answers. Part of the process in drawing up the checklist had been for the DART team to contact colleagues in Australia and New Zealand to discuss their experience post implementation of resource based accounts. The main lesson learnt was the need to equip staff with the skills to interpret and analyse information and to be more proactive towards financial information. The outcome was to include the following challenging questions in the checklist :

- What options exist in terms of providing interpretive and/or analytical RAB training and has an assessment taken place of timing and need? and
- How are managers made aware of the availability of new management information and the ways in which this can be applied to support planning and resource allocation ?

To say this led to much nail chewing, sharp intakes of breath and consternation is probably an understatement, but given time and a

little guidance the responses received were far beyond our original expectations.

So that's the background to what your departmental training teams faced and why it came about but the real test was to be not only in the pudding but also in the eating !!

September onwards saw your editor in financial training consultant mode and her team asking "when are you in this week and if you're out you will have the mobile on won't you !" I think in the space of a few months I covered most points of the compass visiting departments to assist on how best to address the intricacies required by the assurance.

In January, the assurance was issued to Accounting Officers, via John Geive's office, the race was now on to finalise assurances and have them signed off for 31 March 2001.

31st March arrived, all too soon for some but the voting showed :

- 45% of the expected 45 assurances had been received and approved;
- 5% had been received in their final format but further details were required
- 7% had been received in draft;
- 26% were expected by 6th April; and
- a small number (8%) had not yet responded.

The question is how did this exercise compare to the previous. A number of conclusions could be drawn instantly:

- departments who had been on the DART risk register had made considerable progress in ensuring that outstanding work from TP3 had progressed and on the whole had continued to make very good progress;
- the quality of the assurances submitted was considerably higher than previously and this in the main was a direct result of the time and effort given to the exercise;
- training teams had over the previous 18 months, spent considerable time and energy into delivering training which was both tailored and aimed at meeting their department's need;
- RAB, as much as we love the acronym, was being discarded, and training is being delivered in terms of 'this is the way the business operates';
- non core finance staff were (and are) actively seeking enlightenment and asking questions though some may wish they wouldn't;
- the number of in-house produced manuals and guidance has blossomed giving staff access to information pertinent to them and their post; and
- core competencies are coming into their own with departments recognising that they are a sure fire way of linking training to posts;

The list is long but the end products are sound and, dare I say it, impressive.

Unfortunately (or fortunately), depending on your outlook the circle is not complete and there is follow up work with most departments, especially where assurances contain an element which is future based, and where training or competencies are under review. In addition, assistance remains on tap for those

departments looking to introduce more formal training or where finance is now part of a much wider departmental initiative but especially to those departments where everything in the garden is not rosy and the road is still long and winding.

So what are the key issues for departments to take on board, well I think there are three mountains that need scaling, and none of them are insurmountable:

- moving from a training environment which by tradition has always been reactive to one that has a long term strategy which is proactive in moving departments to where they want to be rather than where they need to be;
- evaluating the impact of training against business performance; and
- how to ensure that the hard work and effort put into developing competency frameworks is not in vain and that they are adopted by Personnel Units and management.

And the future.....Well I'm not sure financial training for the non specialist will ever be classed as sexy, but thanks to a lot of hard work it is recognised as being as a necessary skill. Add to this the move in recent times by the training fraternity (and yes that's me!)

from the term 'training' to 'learning' with an emphasis on each of us having responsibility for our own development and logic dictates that new ways of delivering financial and accountancy 'learning' must be found to stimulate and capture the imagination of our colleagues.

Combine this with the three key points to come out of the assurances, plus the follow up work and it ensures a busy period of consolidation and innovation for training teams. Its all about momentum and the next 'nut to crack' is how to conduct another assurance exercise without it being too onerous for colleagues in small departments but retaining the credence of the two conducted to date.

Most finance trainers would no doubt agree there is still some way to go but at the end of the day no one said it would be easy and it definitely won't be boring!

As it signifies where information was retrieved (gathered).

Select Committee on Public Accounts 29th Report "Progress on Resource Accounting and the Adoption of Resource Based Supply".

New Public Services Unit Launched by The Nottingham Trent University

The Public Service Unit

A new centre - the Public Services Unit - was launched last month by The Nottingham Trent University, dedicated to providing professional development, research and consultancy to public service and related service organisations across the public, private and voluntary sectors.

The launch was introduced by Steve Freer (Chief Executive of CIPFA) who delivered a talk on the challenges currently facing the public services.

Building on many successes in this field, the Unit draws together the wealth of expertise, both academic and professional from across the University, in particular the Faculty of Economics and Social Sciences and the Nottingham Business School. This enables the Unit to provide public service professionals, practitioners and managers with opportunities for professional development and management education.

Through its many partnerships with external employers, agencies and professional bodies, the Public Services Unit ensures programmes remain relevant, addressing the latest issues and emerging service needs.

This exciting, new development offers a stimulating, dynamic academic and research culture with extensive facilities and services to support the varied activities and studies undertaken.

The core programme offered by the Public Services Unit incorporates a Postgraduate Certificate, Diploma and MSc in Public Services Management. This progressive programme is designed to emphasise and support joint development opportunities to facilitate inter-agency working. It also provides an arena to network with likeminded professionals in the public service field who can inform practice through shared experiences. The programme offers the flexibility for participants to exit at any stage with a recognised award or continue on the programme to

achieve the MSc. There is provision within the programme for exemptions to be granted to applicants with accredited prior learning. Alternatively, departments and agencies can purchase specific modules from the programme that can be taught in-house. Such modules include Action for Partnerships, Strategic Analysis and Financial Management, Contemporary Issues in Public Management.

More specific training needs are addressed through the delivery of a variety of programmes. For example, The Nottingham Trent University is a provider of CIPFA training and are renowned for excellent results, including the national first prizewinner in the December 2000 examinations.

In addition bespoke programmes provide an opportunity for departments and agencies to undertake relevant training to address both continual professional development needs and organisational issues arising in the ever-changing public services environment. Types of programmes delivered within the public services (e.g. HM Prison Service, NHS Logistics, East Midlands Development Agency) include:

- Continuing Professional Development
- Financial Management for Devolved Budget Holders
- Pricing Strategy
- Strategic Management & Business Planning
- Partnership Working
- Team Building
- Performance Management
- Organisational Cultural Change
- Leadership

The Unit is also involved in a number of significant public service based research projects aimed at issues such as Best Value, Resource Allocation and Performance Measurement.

If you require further information regarding the Public Services Unit on what it has to offer you or your department / agency please contact the Unit Administrator on (0115) 848 6814, or email: enquiries.psu@ntu.ac.uk

RECRUITMENT JANUARY - MARCH 2001

Closing Date	Dept	Grade / Level	Job	Location	Method/ Location of ad.	No. Applied	No. Interviewed	Appointees
08-Jan-01	HM Land Registry		Fixed Asset Manager	London	Press	15	6	Appointment not finalised.
12-Jan-01	FCO	Grade 7	HQ Management Accountant	London	Trawl			Closing date extended
12-Jan-01	FCO	Grade 7	Resource Budgeting Officer	London	Trawl			Closing date extended
02-Feb-01	Civil Service Sports Council		Finance Director	High Wycombe, Bucks	Trawl			Tim Brooker
02-Feb-01	Police Complaints Authority	HEO/Trainee	HEO/Trainee Accountant	London	Trawl	None	None	No appointment
02-Feb-01	MAFF		Accounts Supervisors RMD	York	Trawl	36	10	David Atkins and Sarah Fairclough
02-Feb-01	Department of Health		Senior Finance Professional	London/Leeds	Trawl	4	4	Javaid Khan
02-Feb-01	Highways Agency	Specialist	Finance Accountants (2)	Hemel	Web Site			Jenny Hall & Helen Thompson
02-Feb-01	Valuation Office	6 & 7	Head of Finance Ops	London	Trawl			Name withheld
02-Feb-01	Dept of Health		Senior Finance Professional	London/Leeds	Trawl	4	4	Javaid Khan
05-Feb-01	NGFL	EO	Budget Officer	London	Trawl			No appointment
05-Feb-01	House of Commons		Head of Finance	Westminster	Press			Name withheld
06-Feb-01	HSE	Band 4 HEO accountant	Accountant	Bootle, Merseyside	Trawl	None	None	No appointment
06-Feb-01	Lord Chancellors	D previously HEO	Auditor x2	Millbank, London	Trawl	6	4	Interviewing beginning May
06-Feb-01	HM Land Registry	Asst. Trainee	Fin. Systems dev Manager	London	Trawl	2	2	Tariq Mayet
09-Feb-01	Lord Chancellors	E previously SEO	Senior Auditor x2	Millbank, London	Trawl	18	6	Interviewing beginning May
09-Feb-01	Health & Safety Executive	Band 4/5 HEO	Accountant	Merseyside	Trawl	None	None	No appointment
09-Feb-01	Passport Agency		Financial Accountant Financial Manager Financial Officer		Web Site			Not yet finalised
09-Feb-01	OFSTED	SCS	Head of Finance	London	Trawl		3	Peter Jolly
09-Feb-01	HM Prison		Finance Manager	Feltham Middx	Press			Francis Barratt
15-Feb-01	Gov. Offices	Grade 7	Head of Finance	London	Trawl		6	James McKendrick
16-Feb-01	House of Commons		Senior Manager	Westminster	Web Site			Name withheld
16-Feb-01	HM Land Registry	SEO	Project and Systems group manager registration executive	London	Trawl	20	6	Name withheld
16-Feb-01	The HomeOffice	grades 6 and 7	Head of Finance in the National asylum support office		Trawl	2	2	No appointment
16-Feb-01	The Particle and Astronomy Research Council		chief Accountant	Swindon	Trawl	13	4	Name withheld
27-Feb-01	DETR		Accountant in the traffic control area	Bristol	Trawl			Robert Wilson
09-Mar-01	DTI		Assistant Director Industrial Dev. Unit	London	Press	18	9	Janette E Palubicki
16-Mar-01	National Lottery		Finance Manager	London	Press	6	4	Name withheld
16-Feb'01	MAFF		Head of Res.Man Div	York	Press	16	4	Roger Atkinson

WHATS ON

JUNE

4	Investigations Group Conference		Somerset House
5-6	Government Expenditure & Government Accounting	CMPS	London
9	CIMA Annual General Meeting	CIMA	London
11	Strategic Management Accounting	LSCA	London
12	Ethics & Proper Conduct in Government	CMPS	London
13-14	CIPFA Annual Conference	CIPFA	Bournemouth
18-20	Management Accounting and Budgeting	CMPS	Sunningdale
19	High Impact Communication	AAT	London
26	Get Off My Case A Trip to the Laundrette. A fun but serious look at the potential pitfalls surrounding Money Laundering	LSCA	London

JULY

2	Finance Training Committee Meeting		HM Treasury Main Building Goggs
3	Introduction for Accountants in Government	CMPS	London
10	The Role of the Commissioner of Public Appointments	CIPFA	London
11-13	Financial Management in Government	CMPS	Sunningdale
12-13	GAS Trainee Conference		Wyboston Lakes
18	Environmental Accounting	CIMA	Birmingham
18 - 19	HOAP Summer Conference		Robinson Centre
19	VAT Update	AAT	Swallow International Hotel
23-25	Introduction to budgeting	CMPS	Sunningdale

SEPTEMBER

5	Ethics and Proper Conduct	CMPS	London
10	Best Value Panel Discussion (Lunchtime event)	ACCA	London
18	Community Legal Services Partnerships	CiPFA	London
18	Technical Update for Accountants in Government	CMPS	London
19	How I Made a Million	CIMA	Birmingham
25	Resource Accounting	CMPS	London
26	Resource Budgeting	CMPS	London
27	Business Management Event	CIMA	London
	VAT Update	LSCA	SE London

OCTOBER

1-3	Resource Accounting and Budgeting	CMPS	Sunningdale
4	Performance Measurement	CiPFA	London
8-10	Resource Accounting and Budgeting	CMPS	Glasgow
10	Practical Group Accounts Workshop	ABG	London
17-19	Management Accountants and Budgeting	CMPS	Sunningdale
17-18	SoftWorld Accounting & Finance		NEC Birmingham

Additional information re LSCA courses can be obtained via their website
www.lzca.co.uk or 020 7776 6900 and for other events via CCAB sites and CMPS.

TECHNICAL UPDATE No. 23

This Technical Update describes developments during the period from February to the end of April 2001. You'll be relieved to know that it has been relatively quiet on the accounting developments front, with no new accounting standards or exposure drafts.

Abstracts from the UITF

However, three Abstracts have been issued by the Urgent Issues Taskforce (UITF):

No 28 - deals with incentives given by lessors to lessees under operating leases;

No 29 - deals with Website costs; and

No 30 - deals with awards of shares or rights to shares to employees.

Details are given below. Copies of the Abstracts are available for downloading from the ASB's website (www.asb.org.uk)

UITF Abstract 28 - Operating Lease Incentives

On 22 February, the Board issued Abstract 28, which deals with the way in which both lessors and lessees should account for incentives given by the lessor to the lessee under an operating lease. The Abstract reflects the UITF's view that the rental, net of any incentive, should be recognised as rental expense or income over the period of the lease or, as appropriate, the period to the next rent review. The Abstract replaces Abstract 12 *Lessee accounting for reverse lease premiums and other incentives*, which addressed only lessee accounting. The Abstract is effective for accounting periods ending on or after 22 September 2001. Abstract 28 will apply to central government financial statements.

UITF Abstract 29 - Website Development Costs

This Abstract was also issued on 22 February. It clarifies the circumstances in which an entity should recognise as an asset the costs of developing a website for its own use. The Abstract requires an entity to capitalise and amortise costs (other than planning costs) of developing a website provided that certain criteria are met. The criteria restrict in particular the circumstances in which an entity should capitalise amounts spent on creating the design, appearance and content of the website. The capitalisation criteria include either that :

- The website will generate sales or other revenues directly, for example by enabling orders to be placed, which will cover the capitalised and other related costs; or
- For not-for-profit entities, where an alternative measure of service potential may be more relevant, that the primary objective of the website is to provide a means of delivery of the specific services offered by the entity in fulfilment of its principal objectives.

The Abstract is effective for accounting periods ending on or after 23 March 2001. Abstract 29 will apply to central government financial statements.

Urgent Issues Task Force (UITF) Abstract 30 - Date of Award to Employees of Shares or Rights to Shares

The Board issued the above Abstract on 15 March. It deals with some practical issues arising from the interpretation of the

expression 'date of grant' that is used in UITF Abstract 17 *Employee share schemes* and Abstract 25 *National Insurance contributions on share option gains*. It will have little relevance to central government financial statements but, for completeness, the Abstract states that, where an award to an employee of shares or rights to shares is subject to shareholders' approval, the date of that award will not be before that approval is obtained. The Abstract is effective for accounting periods ending on or after 22 June 2001.

Other work by the ASB

Other work by the ASB during the period includes discussions on:

- The capitalisation and measurement of intangible assets;
- Issues relating to Financial Instruments
- Share based payments
- A review of the Operating and Financial Review (OFR)
- Revenue recognition
- An update to the *Financial Reporting Standard for Smaller Enterprises*

Intangible assets

During the period, the Board continued discussions on its project on the capitalisation and subsequent measurement of intangible assets, in particular, the extent to which intangibles satisfy the definition of an asset, as given in the Board's *Statement of Principles for Financial Reporting (SoP)* is a "right or other access to future economic benefits controlled by an entity as a result of past events". The project is still at any early stage but there may well be implications for central government bodies.

Financial instruments

The Board has spent a good deal of time during the period discussing the issues arising from the consultation paper *Financial Instruments and Similar Items*, which was published in December 2000 by the Joint Working Group (JWG) of national accounting standard-setters. Particular issues are the JWG's proposals on measurement and derecognition which differ from those currently adopted in the UK which are based on the requirements of FRS 5 *Reporting the Substance of Transactions*. The implications of both US and international standards have also to be considered and work is continuing on this subject.

Share-Based Payment

The main area of discussion is whether the fair value of shares or options should be measured at vesting date (ie the date at which the employee becomes unconditionally entitled to the option) or at the grant date (ie the date at which the employer and employee enter into a contract that would entitle the employee to receive an option at a future date, provided certain conditions are met). The outcome of the discussions is agreement that the views of users should be sought on these issues, to test the practicality of any move to grant date measurement (but without any commitment to agree that grant date measurement should be adopted). The topic has only limited relevance for central government bodies.

Operating and Financial Review (OFR) : research by the ICAEW

The Board has considered a report prepared by the Centre for Business Performance of the Institute of Chartered Accountants in England and Wales (ICAEW), which identified examples of aspects of business reporting which are not recognised in the financial statements (eg some intangible assets). The aim is to see whether changes could be made to the OFR so that it better covers such aspects, especially in the sections on *Investment for the Future and Balance Sheet Value*.

The Board has agreed that there is a need to look again at the OFR to update it. There are a number of initiatives being taken forward in this area and the Board does not want its OFR statement to become discredited by becoming out of date. The Board has agreed to press ahead with the aim of preparing an Exposure Draft (ED) of a revised OFR during the course of the year.

Revenue recognition

The Board has continued to consider the reactions to its draft Discussion Paper, in particular on accounting for goods sold with a 'right of return'. For example, some clothing retailers undertake to give refunds in respect of unworn goods at the customer's option, irrespective of whether the goods are defective. The issue is when such goods should be regarded as having been sold, and when the revenue should be recognised. There are several options, but the ASB favours an accounting policy approach under which sales could be recognised either on initial exchange or exercise/lapse of the customer option. Entities would be required to assess which of

these policies is most appropriate to their particular circumstances and to apply that consistently to all similar transactions.

Financial Reporting Standard for Smaller Entities (FRSSE) : update

The Board has considered a draft ED of an update of the FRSSE, the stand-alone standard for smaller entities, which is scheduled to be discussed by the Board's Committee on Accounting for Smaller Entities (CASE) during May. The FRSSE does not apply to central government entities.

Other issues

The Auditing Practices Board has issued an updated version of Practice Note 10 *Audit of Financial Statements of Public Sector Entities in the United Kingdom*. This extends the coverage of the Practice Note to all entities within the public sector - the original version applied only to central government bodies. A DAO letter drawing attention to the new Practice Note will be issued shortly. Copies of the Practice Note (which costs £12.50) can be obtained from ABG Professional Information, PO Box 12375, London WC1N 1QP.

The Treasury will shortly be issuing a DAO letter explaining the arrangements for issuing a generic accounts direction for the accounts of executive agencies for 2000-01. Unlike the arrangements for central departments (see DAO(GEN) 4/00), the Treasury is prepared to accept applications for a dispensation from the direction in circumstances which are explained in more detail in the forthcoming DAO letter.

WEBSITE OF THE MONTH

A new addition to the 'dotgov' group

www.wga.gov.uk

The WGA team has recently launched their site to communicate their work to a much wider audience. If you have any comments about the site the team can be contacted via their new team e-mail address wga.team@hm-treasury.gsi.gov.uk

Another new member of the 'dotgov' club is

www.resource-accounting.gov.uk

Internet access to the latest version of the Resource Accounting Manual - one less red binder on the book shelf ! Rumour has it that Government Accounting will follow in the late summer early autumn.

Our colleagues at CiPFA have notified us of the Central Government Panel's new website

www.cipfa.org.uk/panels/centgov

The site provides a portal to the full range of Panel and CiPFA activities in Central Government finance, from course events through news items to formal responses. There is also an interactive feedback facility that will enable visitors to influence the range of future content.

ANTO who have an article in this edition have their own web site at

www.anto.org

The site contains information about the NTO with reference to accountancy and related financial services. For additional information they can be contacted on info@anto.org

On a lighter note you may want to investigate two self explanatory sites

www.paperairplanes.co.uk
or www.smallfilms.co.uk/bagpuss

As always suggestion either serious or light-hearted are always welcome.

CMPS -CIVIL SERVICE COLLEGE DIRECTORATE

COURSES FOR ACCOUNTANTS

INTRODUCTION FOR ACCOUNTANTS IN GOVERNMENT

A one-day course designed for CCAB qualified accountants who are fairly new to the Civil Service. It provides a foundation in the techniques and institutions associated with Government Accounting.

The course covers:

- The Constitutional Context, Parliament and the Civil Service
- Overview of Government Finance
- Parliamentary Control of Expenditure
- Accountability
- Audit
- The Government Accounting Service

COURSE DETAILS

Course dates: 3 July 2001 5 February 2002

Location: London (Belgrave Road)

Price: £300 Code: IAG

Enquiries: Tracy Denton 01344 634585

TECHNICAL UPDATE FOR ACCOUNTANTS IN GOVERNMENT

A one-day update course for qualified accountants. The course is designed to keep participants up-to-date with recent accounting standards and other technical issues facing accountants in the Civil Service.

COURSE DETAILS

Course dates: 17 July 2001 18 September 2001 26 February 2002

Location: London (Belgrave Road)

Price: £300 Code: TUAG

Enquiries: Tracy Denton 01344 634585