

Guide to the scrutiny of public expenditure

Treasury officer of accounts

October 2004



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FOREWORD ABOUT THE GUIDE

This Guide provides background information and guidance on scrutiny of public expenditure by the Comptroller & Auditor General and the Public Accounts Committee. It consolidates guidance issued over the years and has new material to make it more helpful.

This Guide is for departments and their agencies and sponsored bodies such as non-departmental public bodies. It sets out the procedures that should be followed for dealing with National Audit Office (NAO) value for money studies, appearances before the Public Accounts Committee, and in responding to the Committee's recommendations.

Useful contacts and pointers to further guidance are provided at the end of the document.

The Guide is intended to be of assistance to Accounting Officers, Finance Directors and other senior staff, as well as those who deal with NAO value for money studies or who have a role in preparing briefing.

The Guide is available on the Treasury GSI website and maintained by the Treasury Officer of Accounts Team. Views on the guide are welcome. Treasury contacts are given in Chapter 10.

