HM Treasury

Public Expenditure System

PES (2006) 18 **20 December 2006** **Secretariat: 020 7270 5525**

GUIDANCE FOR THE SPRING 2007 DEPARTMENTAL REPORTS

1.) Summary

This paper sets out guidance for departments on the Spring 2007 departmental reports.

Key points:

- This guidance is based on that issued for last year's reports, but there are some changes to the required contents section and to the process of clearing the reports – see 'Changes' sections below;
- The reports should continue to be both forward and backward looking, setting out plans and information about performance, and drafted to present a clear picture of the department's aims, activities, functions, and performance, linking performance delivered over the past year with resources consumed;
- Reports must include the minimum core contents set out below, but departments have flexibility to organize their reports in the way that makes most sense in terms of their objectives, organisation, business processes, and select committee's needs
- The deadline for publication is 17 May 2007

Changes

- In order to make the process of publication more streamlined and efficient, the Chief Secretary will no longer co-present the reports to Parliament with the relevant Secretary of State. However, departments should continue to send their reports in draft to their Treasury spending team for comment and approval;
- This guidance contains a new requirement to report on consultancy spend – see section 14 below for details;
- Following the cessation of the Cabinet Office Public Bodies directory, departments are now required to report on Public Bodies (departments may, as an alterative, signpost readers to the information on their website) – see section 12 below;
- Following a review of departmental report (DR) tables involving departments and Parliament there are some changes to the set of DR common core tables. Details are included in section 10 below.

2.) Timetable/Deadlines

Departments were asked to submit adjustments to COINS for the spring publications (see PES (2006) 14). The common core tables are being constructed in COINS and will be available to departments in the new year.

Departments should let their Treasury spending team have an outline of the report as early as possible, and a first draft by the end of February 2007. Departments should be in touch with their

Spending Team in the New Year to agree a timetable for sharing drafts.

Final drafts, including core tables with final figures, should be sent to the Treasury as soon as they are available after the Budget, and copied to No 10.

The **deadline** for publication is **May 17, 2007**.

The reports collectively form a set setting out performance and expenditure plans across government and it is important that this deadline is met by all departments. Parliament has previously indicated that it attaches great importance to timely publication of departmental reports. Departments are reminded of the need to allow ample time for Ministerial and Treasury clearance, and should take account of this in their forward planning. Departments who fail to meet the deadline should write to their select committee in advance of May 17 setting out the reasons why publication has been delayed and providing an indicative publication date.

3.) Departments covered by this PES paper

All ministerial departments that published a departmental report in spring 2006. Smaller, non-ministerial, departments may be exempted provided that they already publish an annual report outside the reporting framework covered by this guidance, and include in that annual report information on staff numbers and administration costs. In making such exemptions, departments must ensure that the relevant Select Committee is content and clear their exemption with .

4.) Contacts General questions about this guidance should be addressed to:
Zafar Noman, tel GTN 270 5978, e-mail Zafar.Noman@hm-treasury.x.gsi.gov.uk and departmental.reports@hm-treasury.gov.uk

Enquiries about the efficiency reporting requirements should be addressed to:
Matthew Gould, tel GTN 270 5393, e-mail Matthew.Gould@hm-treasury.x.gsi.gov.uk

General questions about common core tables should be addressed to:
Iain Steel, tel GTN 270 4820, e-mail Iain.Steel@hm-treasury.x.gsi.gov.uk

For questions relating to a specific core table see Core Tables section below for contacts.

5.) Background
Departmental reports are the main vehicle for departments to explain to Parliament and the public how they are organized, what they are spending their money on, what they are trying to achieve, and how they are performing. They are an important part of the accountability process and should broadly aim to address the following issues:

Who we are
How we are organised
What we are aiming to achieve
What we spend our money on
How we are doing

6.) Core Contents

This section sets out the core contents that must be included in all reports. This is the **minimum** level of reporting required, and departments should add to it as they see fit to in order to ensure effective reporting and full accountability. Departments should note that Parliament has previously commented on the need for transparency of reporting against PSA targets, and the need for information to be given on a comparable basis and be capable of reconciliation with previous years. Departments should keep in mind the requirements of Parliament and ensure that any comments by their Select Committee on content or format are taken into account.

7.) General

Departments should set out their aims and objectives, as in their Public Service Agreements (and as in Schedule 5 of their Resource Accounts). If those aims and objectives have been altered, e.g. because of changes in departmental roles, explanation should be given. An account of the structure of the department should draw out how the department is organised to deliver its objectives. As a matter of good practice reporting should seek to inform readers about how resources have been divided between the department's differing objectives, and bring out the links between financial performance, spending allocations and service outcomes. In particular, as a matter of good practice departments should aim to link expenditure and resource allocations with areas of business, outputs or outcomes. Reports should give readers a clear idea of how the department manages programmes as a whole. A description of key partnerships and relationships with other bodies (including agencies and NDPBs) and stakeholders should set out the context in which the department operates. It is good practice to report on risks to delivery - this might involve discussion of particular risks and/or the approach to managing risks.

8.) Reporting against PSA targets

One of the key functions of the spring departmental reports is to set out progress against departmental and cross-cutting PSA targets. Clear, transparent, and comprehensive reporting is essential. The following principles reflect lessons identified for good reporting practice from previous years' reports, and put into practice Parliamentary reporting obligations. They should be applied to all PSA reporting. **Reporting must observe the following principles**:

> there is a continuing duty to report objectively against all targets, including joint and cross-cutting targets. The government has a commitment to report against all PSA targets to support accountability to Parliament and this includes any PSA targets from earlier spending reviews which remain outstanding. Where targets have been changed from those previously reported, this should be disclosed and the reasons set out.
>
> where a final assessment is being given for a target, this should be made clear.
>
> targets are considered outstanding unless publication of a final assessment of the target has taken place in a previous departmental report or APR. **Standard terms** should be used in summarising overall progress against each target. **Departments must provide an overall assessment of progress** for each target – providing assessments for each indicator or sub-target is insufficient. See **Annex A** for guidance on the use of standard phrases in making final assessments and providing summaries for ongoing targets. Note: departments may choose to halt reporting of outstanding 'legacy' targets from the 1998 Comprehensive Spending Review and the 2000 Spending Review in future, provided that a) they have secured the agreement of the relevant select committee, b) they make clear in their departmental report that they are reporting an assessment for the last time, c) that they report

an assessment (e.g. ‘on course’), d) provide some commentary about why the target is no longer being reported on, and e) indicate whether any data underpinning the target will continue to be collected, providing a signpost to the reader if the data will continue to be publicly available.

where a target has been rolled forward from SR2002, it remains necessary to report outturn against the original scope and timescales of the target as set out in SR2002 (in addition to covering all indicators specified in the Technical Note for the SR2004 target).

all departments must report **latest outturn data** against their PSA targets and make it clear what period or date is covered by their performance data.

reporting should be clear and informative, eg explaining the factors affecting the performance achieved, and reasons for outturn reported (including where outturn is “not known”). Departments should ensure they give a full and accurate picture of progress by basing reporting on all available measures set out in Technical Notes for the targets.

if reporting against individual PSA targets has been dispersed through the report, eg in text dealing with wider departmental objectives or activities, a **summary table** should be included, eg in an annex or up front, bringing all the PSA reporting together in accessible manner, including latest outturn data for each target. The PSA reporting that is required can be set out solely in a summary table provided that reporting for each target meets the reporting principles set out in this guidance.

departments should briefly describe the quality of their data systems (for example, by setting out the confidence interval or margin of error of their data). Where there are significant limitations in the data system or the data used for a specific target these should be identified and the implications for interpreting progress against the target should be brought out for readers.

departments should identify and explain the impact of any changes in the way in which performance is measured or presented – this includes a change in the indicators used, greater or lesser data accuracy, changes to data collection methods, and so on – for example, in footnotes to performance summaries.

departments are reminded that the NAO take reporting into account when validating PSA data systems, and departments must respond to **all** relevant commentary on PSA reporting in validations that the NAO has previously conducted of the department.

Departments **must** liaise with partner departments to ensure reporting against any **joint targets** is consistent – at a minimum, the relevant departments should agree on an assessment (although the commentary need not be identical).

9.) Reporting against efficiency programmes

Since Spring 2005, departments have been required to provide regular updates on progress towards meeting the efficiency targets set out in the 2004 Spending Review.

Departments are required to list both their agreed SR04 target **and** their gains to end-December 2006 with regard to:

- The headline efficiency target (i.e. the £million target)

- Workforce reductions
- Relocation of posts out of London and the South East

Departments should consider presenting their gains on an initiative-by-initiative basis, consistent with the contents of departmental Efficiency Technical Notes, and providing more detail on their largest efficiency initiatives by value. Departments should also consider if presenting this in tabular format is most appropriate.
Efficiency reporting should be in proportion to the size of the efficiency programme within the department. For most departments, 1-2 pages should suffice. Efficiency reporting should follow the principles established for PSA reporting, namely clear, informative and objective reporting, with supporting information (including any data/statistics) and set in the context of wider policy where appropriate.

With this in mind, departments should follow best practice by:

- Outlining any actions already taking place, initiatives under way, projects completed etc.;
- Reconciling progress to date with planned savings set out in the Efficiency Technical Note and explaining the pace of overall progress;
- Announcements made
- Setting out the efficiency gains achieved to date – i.e. the amount in monetary terms – for all previous years of the efficiency programme, bearing in mind that efficiency gains claimed in previous years must be shown to persist through subsequent years of the spending review;
- Clarify which of the efficiency savings are cashable and which are non-cashable;
- Defining how gains claimed in previous years have been audited, and outlining the auditors' conclusions;
- Ensuring that the information reported is consistent with that provided to OGC/HMT for the purposes of the Budget. Some variance may be acceptable due to the differences in the timing of the two publications. However, if there are any differences be in touch with OGC and HMT;
- Setting out plans and prospects for delivering efficiencies over the coming 6 to 12 month period
- Reporting on the quality measures that underpin the efficiency gains in order to demonstrate clearly that efficiencies have not affected the quality of service delivery
- Describing the quality of relevant data systems, and detailing any significant limitations
- Providing specific updates on workforce reductions and relocation of posts – including specific locations – consistent with measures and methodologies for recording changes set out by Cabinet Office and HMT.
- Reconciling reported progress on workforce reductions against the workforce reductions as published by the ONS in the 'public sector employment' statistics.

In all instances reporting should be consistent with the measures and methodologies set out in published Efficiency Technical Notes.

Departments are reminded of the need to ensure that attention is also paid to reports of progress towards the 2002 vfm PSA targets, where applicable.

Enquiries about the requirements in this section for reporting against efficiency programmes should be addressed to: Matthew Gould (020) 7270 5393 Matthew.Gould@hm-treasury.gov.uk

10.) Core tables

The same set of nine common core tables used in the 2006 departmental reports will be used in the

2007 reports. Following a review of DR tables involving departments and Parliament there are some changes to DR common core tables which were communicated in a letter to Finance Directors on 24 August 2006 (MS FD (06) 14 available from http://www.hm-treasury.gsi.gov.uk/psd/pfos/correspondence_with_pfos.htm). The contents, data sources and relevant HMT contacts for each table are summarised below:

Core Table		Source	Contact
Table 1	Public spending, showing a summary of departments' budgets, and any spending by local authorities in the area of the department's responsibility, and, if possible, series on key spending functions	COINS database	Iain Steel GTN 270 4820 Iain.Steel@hm-treasury.x.gsi.go
Table 2	Resource budget, showing most informative breakdown of areas of spending, and what the money is spent on	COINS database	Iain Steel GTN 270 4820 Iain.Steel@hm-treasury.x.gsi.go
Table 3	Capital budget, showing most informative breakdown of areas of spending, and what the money is spent on.	COINS database	Iain Steel GTN 270 4820 Iain.Steel@hm-treasury.x.gsi.go
Table 4	Capital employed	Departments	Somir Ali GTN 270 4538 Somir.Ali@hm-treasury.x.gsi.gc
Table 5	Administration budgets	COINS database	Iain Steel GTN 270 4820 Iain.Steel@hm-treasury.x.gsi.go
Table 6	Staff in post	Consistent with data published by Cabinet Office	Alex Holmes GTN 270 4606 Alex.Holmes@hm-treasury.gsi.g
Table 7	Total spending by country and region (over spread of years)	HMT, Public Expenditure Statistical Analyses branch	Jonathan Driscoll GTN 270 564 Jonathan.Driscoll@hm-treasury.x.gsi.gov.uk
Table 8	Total spending per head by country and region (over spread of years)	HMT, Public Expenditure Statistical Analyses	Jonathan Driscoll GTN 270 564 Jonathan.Driscoll@hm-treasury.x.gsi.gov.uk

		branch	
Table 9	Spending by function or programme, by country and region (for latest outturn year, 03-04)	HMT, Public Expenditure Statistical Analyses branch	Jonathan Driscoll GTN 270 564 Jonathan.Driscoll@hm-treasury.x.gsi.gov.uk

The main budgeting tables (**Tables 1, 2 and 3**) have been expanded since 2006 Departmental Reports to include a split of the main spending controls of DEL and AME; to separately identify Near-cash in Resource Budgets; and to include some new analyses of spending. Departments should ensure that the presentation of spending information in common core tables relates to the output information and the text in the DR to make clear how these elements link up. Departments should agree the activity headings with their Treasury spending team and with their Departmental Select Committee to ensure that the read-across of spending and performance data is transparent to the main user. If the link cannot be made transparent, departments should note the tables to explain what spending relates to what activity/PSA target. To avoid confusion, departments should align the rows of their **administration budgets** table with those of their main budgeting tables where practicable. Departments should align the **staff numbers** table with the numbers used in Departmental Resource Accounts. Where practicable, staff numbers for the department's NDPBs and public corporations should also be provided on a consistent basis. DRs should also contain information on the relationship between staff numbers and the department's workforce reduction taking place under the Efficiency Programme.

There are no changes to the **country and regional analyses** tables since the 2006 Departmental Reports.

Departments should provide surrounding narrative to the core tables explaining what the numbers represent, what they show, and any variances and movements. The narrative should be clearly linked to the tables, either by locating within or near the tables, or if provided in the body of the report then the location of the text flagged up in the tables.

Structural changes to common core tables need to be correctly reflected on the Treasury public spending database (COINS) by Thursday 8 February (see PES (2006) 14) and should be reflected in Main Estimates to provide a clear read-across between the two publications. Further guidance on the production of DR common core tables under COINS will be issued early in the new year.

Supplementary tables outside the suite of common core tables that present additional useful information are welcomed. Departments are invited, if they so wish, to review with their Treasury spending team and their Departmental Select Committee any existing non-common core tables and discuss what best to include.

Production of **Table 4** is departments' own responsibility, subject to the notes and table structure below:

TABLE 4: [DEPT NAME] CAPITAL EMPLOYED							**£000s**
	2000-01 outturn	2001-02 outturn	2002-03 outturn	2003-04 outturn	2004-05 outturn	2005-06 outturn	2006-07 projected
Assets on balance sheet at end of year:							
Fixed assets							
Intangible							
Tangible							
of which:							

Land and buildings Plant and machinery Etc Investments Current assets Creditors (<1 year) Creditors (>1 year) Provisions							
Capital employed within main department							
NDPB net assets							
Total capital employed in dept'l group							

Notes to producing table 4:	The categories adopted for the sub-analysis of Tangible Fixed Assets should the standard categories set out in the FREM (7.4.40). The same categories w for SR04 Forecast Balance Sheet Analyses (FBSA). Departments should ana tangible fixed assets in accordance with these categories, unless other FREM categories (e.g. Infrastructure assets or Single Use Military Equipment) are n which case these categories should also be disclosed, rather than being inclu "other". Outturn numbers for 2000-01 to 2004-05, for the main department must reco figures included in the audited resource accounts (or latest draft for 2004-05 signed off). If provisional numbers were used in the 2005 departmental repo should be restated to reflect the final audited figures with an appropriate expl footnote. Where different fixed asset categories were in use for resource acco purposes prior to 2002-3, then reasonable assumptions should be made (and necessary) in order to restate numbers for these years. Projected year numbers, should reconcile, in total with those in the Forecast Sheet Analyses (FBSA). The first FBSA was for the year ending 31 March 2

-term capital projects table should be given in the body of the report showing the picture for the department's spending on capital projects over time.

11.) Departmental Reporting on Better Regulation

The requirement to report against performance on better regulation was introduced in 2004. Under this requirement departments are expected to give examples of how they are embedding **culture change** within their organisation. This might include how structures and objectives within your department have changed to promote the agenda (for example, reprioritisation of resources), and the delivery of specific outcomes.

Departments should include examples of better regulation initiatives using the following headings and themes as a guide. It is expected that you demonstrate not only good examples of delivery of key objectives and where they have made a real difference, but also give some clarity on how your department is actually behaving, especially in relation to improving engagement with stakeholders.

Departments are also reminded that Hampton form filling commitments are being taken forward as part of the wider drive to reduce administrative burdens.

Improving Policy Development and Regulatory Impact Assessment:

- The steps taken to improve engagement with stakeholders
- Plans to improve RIA quality
- Examples of effective RIA use (e.g. containing sunset clauses and commitments to review, RIA used to inform EU negotiations or avoid gold plating)
- The Department's overall level of compliance with Cabinet Office guidance – "Better Policy Making: A guide to Regulatory Impact Assessment", and details of occasions when an RIA was not produced when required.
- Examples of good risk assessment
- Transparency of implementation plans for European legislation
- Progress on making annual rolling statements and sectors covered by CCDs
- Consultation
    - Total number of consultations started during the year;
    - Number of consultations lasting 12 weeks or more;
    - Number of consultations that lasted for less than 12 weeks that were authorised
    - by the appropriate Minister, and, against each, the reasons for shortening.
    - Best practice: for example how good quality consultation documents and methodology have positively influenced policy formation.

Simplification and Administrative Burdens Reductions:

- How departments are engaging their independent regulators in the Better Regulation Agenda
- The steps taken to ensure a risk based approach to regulation.
- Progress on producing and publishing a rolling simplification plan
- Examples of simplification measures that have already been delivered, not just for the stock of regulation, but also compensatory deregulation for proposed new measures and proposals to reduce burdens on front line staff
- Number of Regulatory Reform Orders delivered, giving examples

Best Practice Examples:

Examples of where positive outcomes in other areas of better regulation have been delivered. As part of this, you should consider providing examples under the following areas, or others that you feel are relevant.

- Examples of effective use of alternatives to classic regulation
- Examples of post-implementation reviews, either of individual regulations or areas of regulation, which have been carried out, including the action taken or lessons learnt as a result of the review.

Guidance for policymakers is available on Regulatory Impact Assessments at www.cabinet-office.gov.uk/regulation/

The Better Regulation Task Force Report, Less is More, is available at Regulation - Less is More. Reducing Burdens, Improving Outcomes

The Hampton Report is available at http://www.hm-treasury.gov.uk/budget/budget_05/other_documents/bud_bud05_hampton.cfm

It is expected that departmental Better Regulation Units (BRUs) will help to co-ordinate drafting of this section of reports. If you are unsure who your Department BRU is please contact the Cabinet Office Better Regulation Executive (BRE) at regulation@cabinet-office.x.gsi.gov.uk . Departments should send the better regulation section of their reports to this address.

12.) Public Bodies

The Cabinet Office will no longer produce a single Public Bodies directory. Departments should provide data on their public bodies consistent with the requirements of Cabinet Office guidance on public bodies, which will be issued shortly to departmental public bodies co-ordinators. Alternatively, departments may publish this information on their website, amalgamated with another suitable publication e.g. the Appointment Plan, at departmental discretion, and provide DR readers with a URL, provided that all the required data on public bodies is set out and the web link is **clearly signposted** in the DR. If the data will not be available concurrent with the publication of the DR a proposed date of website publication should be indicated.

Questions on this section of the guidance should be addressed to apbt@cabinet-office.gsi.gov.uk

13.) Public Accounts Committee recommendations
Departments should report on any Public Accounts Committee recommendations made during the year, and their responses.

14.) Monitoring spending on consultancy and professional services
The Treasury is considering how best to collect and report data on the purchase of professional services by central government. As a first step, departments should include details of their department's 2006-7 spending on consultancy and staff substitution/interim management in departmental reports, including expenditure by executive agencies. Published data should be on the basis of the OGC-led Professional Services Forum definitions of the terms professional services and consultancy. These were circulated to departmental Accounting Officers as an annex to a letter from John Kingman dated 24 November 2006 and are also available on the Treasury GSI website.

15.) Protocols on presentation of data
Expenditure figures will normally be presented in nominal terms. However, figures in real terms may also be included. If so, the latest available series for the GDP deflator should be used. The GDP deflator forecasts for future years will be announced as part of the 2006 Budget, available once the Budget speech has finished.
Departments should not publish assumptions about future price/pay movements in particular areas. In the case of pay, the publication of future staffing and pay plans would reveal the pay assumptions of departments and could compromise pay negotiations.

16.) Other information in the public interest
Departments should publish any further information in which there is public interest, or which is necessary to ensure accurate, full, and meaningful reporting. Departments will need to come to their own judgement on exactly what this involves, taking into account the views of stakeholders of their report (including Parliament and in particular the relevant select committee).. Topics that will normally need to be covered (but are not requirements for all departments) include:

- Numbers of Senior Civil Service staff by payband
- Performance in responding to correspondence from the public
- Recruitment practice
- Health and Safety reporting: departments are reminded of the commitment under the Revitalising Strategy for health and safety in the workplace to summarising health and safety performance in annual reports
- Reporting progress towards sustainable development: sustainable development means developing and implementing policy that will simultaneously deliver social, economic and environmental progress at home and overseas. In the 2004 Spending Review all departments were asked to consider the economic, social and environmental implications of their programmes and objectives, and to integrate these into their spending programmes and policies. Departments should account for the way in which their activities contribute to the Government's overarching commitment to

sustainable development.
- Publicity and advertising
- Sponsorship details of sponsorship amounts over £5,000. Sponsorship is defined as "The payment of a fee or payment in kind by a company in return for the rights of public association with an activity, item, person or property for mutual commercial benefit". The outline parameters for sponsor involvement in the public sector are: companies' support should be seen as adding significant benefit to an existing government message or campaign; there should be no overt commercial advantage to the sponsor in terms of the direct sale of products or brands as a result of their association with the government; the project should not be entirely dependent on sponsorship support for its funding.

17.) Clearance with the Treasury
The reports will no longer be presented jointly to Parliament by the Chief Secretary to the Treasury. The reports should, however, be cleared by the relevant Treasury spending team. Accordingly, they should not be published before that clearance has been obtained. The Treasury spending team will do its best to ensure approval is given as quickly as possible.
To help the process work efficiently, the department should provide their Treasury spending team with an outline of their report as early as possible, and send the first drafts by the end of February 2007, giving prompt notification of subsequent significant redrafts.

18.) Clearance with others
Departments should also liaise with Paul Brown at the Strategic Communications Unit at No 10 regarding their publication date. Paul Brown can be contacted at pbrown@no10.x.gsi.gov.uk or on 020 7343 0424.
Departments should send copies of their draft reports to the Policy Unit at No 10. Drafts should be sent electronically to Tom Ellis at tellis@no10.x.gsi.gov.uk;
Clearance with others, e.g. other departments where content refers to cross cutting areas or other instances of joint activity, is the responsibility of the department concerned.

19.) Publication as command papers
The reports must be published as command papers. Departments should refer to Cabinet Office guidance "How to publish a Command Paper", available from HMSO or on the GSI at: http://www.cabinet-office.gsi.gov.uk/hmso/default.htm for full information.
Points on format to note are that reports must be printed A4 size and in portrait presentation. There are strict conventions about the format of title pages (i.e. the first right-hand page when the cover is turned). Starting at the top of the page, the title page of a departmental report should include:

- the Royal Arms
- the department's formal name together with other departments covered in the report the title
- the presentation line: "Presented to Parliament by the Secretary of State for [department concerned] by Command of Her Majesty [month] 2007
- the Command number and the price

The reverse of the front cover should include a statement along the following lines:
"This is part of a series of departmental reports which, along with the Main Estimates, the document
Public Expenditure: Statistical Analyses 2006-07, and the Supply Estimates 2006-07: Supplementary Budgetary Information, present the Government's expenditure plans for 2005-2008."

20.) Printing
Departments are not obliged to use TSO for printing and publishing if they are satisfied that an alternative publisher can provide better value for money, taking into account the full range of relevant services provided by TSO. Departmental publishing units can advise. Hitherto, reports have been published by TSO. Departments should advise their spending team in advance if they intend to use a different publisher, and ensure the arrangements comply with the guidance on publishing Command Papers. TSO will not be able to assemble and offer a reduced-cost full set of departmental

reports if other publishers are involved. Departments intending to use TSO should contact Pete Christopher (0207 394 4271; Pete.Christopher@tso.co.uk) to arrange printing and publishing.

21.) Publication

The reports **must be published by 17 May 2007 at the latest.** Parliament has indicated that it attaches great importance to publication deadlines being met. Departments are reminded of the need to allow ample time for Ministerial and Treasury clearance, and should take account of this in their forward planning. Departments who fail to meet the deadline should write to their select committee in advance of May 17 setting out the reasons why publication has been delayed and providing an indicative publication date.

Departments will need to liaise with the Treasury and Strategic Communications Unit (see section 18 above) over the intended publication dates of their reports.

22.) Electronic publication

Publishing in electronic format only is not yet an option. Departments should, however, make every effort to take advantage of electronic publication for clear presentation and improved access to their reports. As a minimum, they need to ensure that a copy of their report is available on their website. Additionally, departments should at a minimum break down their report by chapter and/or section on their website so that users have the option to download a portion rather than the entirety of their report.

In placing the 2007 reports on their websites, departments are reminded of the importance of ensuring that previous reports are archived, including autumn performance reports, and remain linked and easily accessible on the website so that the record is preserved and reference to earlier years is possible.

The Treasury has established a page of links to all departmental reports and other key performance documents on its website at http://www.hm-treasury.gov.uk/documents/public_spending_and_services/publicservice_performance/pss_perf_inde and this page will be updated to refer to the spring 2007 reports as they are published.

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This paper expires on: 1st June 2007