



FOREWORD

i *This document sets out the main principles for dealing with resources used by public sector organisations in the UK. Its origin lies in the requirements for departments in central government. Some of the specifics, especially those in the annexes, relate to England only rather than the devolved administrations which have their own detailed rulebooks. But the same basic principles generally apply in all parts of the UK public sector, with adjustments for context as necessary. And everyone working in public services in the UK should be aware of the need to manage and deploy public resources responsibly in the public interest.*

ii *Vital as these principles are, the advice in this document cannot stand forever. The law moves forward; the standards used in business and public life evolve; new techniques emerge; and public expectations change. Through all these shifts, Parliament rightly expects that public funds, whether raised through taxation or public sector charges, will be used properly. And Parliament looks to the Treasury to help the government and its public servants meet these expectations in a transparent, responsible and consistent fashion. So it will expect the guidance and standards in this document to be followed.*

iii *The duty to safeguard public funds is invariant. But how it is carried out will change over time. Public sector organisations can and should innovate in carrying out their responsibilities, using new technology and taking advantage of best practice in business efficiency. This could mean new kinds of organisation, new institutional arrangements or new delivery methods. Each will need to be evaluated and implemented carefully to protect Parliament's rights to authorise and oversee use of public resources.*

iv *Nothing in this document is intended to prevent such healthy developments.*

v *Nor should anything in this document discourage the application of sheer common sense.*

