Written evidence from the King’s Fund (IGA 20)

Public Administration and Constitutional Affairs Committee
Inquiry into government accounts

The King’s Fund response to part two of the terms of reference; ‘How both departmental accounts, other accounts and retrospective financial information given to Parliament can be improved to enable both MPs and the public to hold the executive to account. We will be examining the contents and format of the accounts and how far they are transparent to a lay user’.

The King’s Fund is an independent charity working to improve health and care in England. We help to shape policy and practice through research and analysis; develop individuals, teams and organisations; promote understanding of the health and social care system; and bring people together to learn, share knowledge and debate. Our vision is that the best possible care is available to all.

1. As (infrequent) users of annual departmental accounts – primarily those from the Department of Health and associated agencies – we welcome the opportunity to respond to this inquiry.

2. Overall, in our capacity carrying out research and policy analysis, the accounts are of limited use, though certainly of some merit given that they contain information that is not available elsewhere. From our perspective, most of the tables are not overly relevant to policy or in helping to provide a genuine understanding of the Department of Health and NHS finances.

3. Our experience also suggests that many other organisations and individuals are unaware of the existence of the accounts, and would be likely to find them daunting to use.

4. Regarding the tables and sections of narrative that we do use – the format could be improved, and does act as a barrier to the Fund, as an organisation, using more of the information.

5. On format; many of the tables require a considerable investment of time to read through and identify the information that is needed. Often the information we are looking for is buried deep within a document, requiring both perseverance and a prior understanding of the format of the reports and the issues in question (and possibly even someone to guide you through it) to find the relevant information.

6. In addition, none of the tables are provided in Excel or other easily useable formats. Instead they are incorporated into longer documents and published as PDFs, which does not lend itself to secondary analysis or use as a database. This format and presentation may also send a signal to outsiders that the government is not encouraging or perhaps even expecting anyone to use this data.

7. A consistent, annual presentation of the key financial controls and aggregates (to give a time trend) would also be welcome.

8. However, it should be noted that the issues outlined above are made easier by the generally supportive and co-operative nature of the Department of Health in trying to help people understand and navigate the vast amounts of published information. The Department has consulted the Fund in the past when format changes have been proposed, which is welcome.