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Great Britain: Parliament: House of

Commons: Committee of Public

Accounts

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HC 892 - The Effective Management of Tax Reliefs Great Britain. Parliament. House of Commons. Committee of Public Accounts, 2015 Tax and tax reliefs are plainly different and require different accountability arrangements Put simply tax is where you get money in through taxation and a tax relief is where you make a conscious decision to forgo that income Some reliefs are structural parts of the system to ensure a more progressive system or avoid double taxation But other reliefs costing some 100 billion a year are designed to deliver a policy objective that could be met instead through spending programmes HM Treasury and HM Revenue and Customs HMRC do not keep track of those tax reliefs intended to influence behaviour They do not adequately report to Parliament or the public on whether reliefs are working as intended and what they cost and whether they represent good value for money While HMRC is accountable for implementing and monitoring all tax reliefs its statements about the extent of its responsibilities are inconsistent with its actual practices HMRC accepts it has a role to assess evaluate and monitor reliefs but is unable or unwilling to define or to categorise reliefs by their purpose While HMRC accepts the need for reporting the costs of tax reliefs it does not see the merit in assessing the economy efficiency and effectiveness of reliefs or considering their cost effectiveness alongside that of alternative policy instruments such as spending programmes HMRC does not generally assess the effectiveness of reliefs with specific objectives although in a few instances it does consider their impact on taxpayer behaviour HMRC s failure to articulate a set of principles to guide its management and reporting of tax reliefs is a serious omission which it now needs to rectify financial management Great Britain: Parliament: House of Commons: Committee of Public Accounts, 2012-03-20 The Ministry has improved its financial management since the Committee's last report in January 2011 HC 574 ISBN 9780215556042 Many of the Ministry's processes have improved including modelling and forecasting but the Ministry has not achieved significant improvements in the delivery of key financial outcomes and therefore has much still to do The most serious issue is the Ministry s inability to report its financial affairs on a timely and accurate basis The Ministry s own resource accounts for 2010 11 were delivered late and there were significant problems with the accounts produced by two of its major arm s length bodies the Legal Services Commission and HM Courts Service s Trust Statement The Ministry faces significant accounting challenges for the 2011 12 financial year due to the required earlier publication of the accounts The Ministry needs to break the cycle of continuing failure to produce accurate and timely accounts It also faces considerable challenges in meeting its tough spending review commitments but without a full understanding of its costs the Ministry risks unnecessarily cutting frontline services which are critical to the poorest in the community rather than ensuring savings are achieved through genuine efficiencies Maximising the income it obtains will help the Ministry and fine collection is improving but it is being outpaced by the growth in fines outstanding Excellent financial management is critical to the Ministry's future success as it seeks to achieve significant efficiency gains while coping with workload pressures such as increases in the

prison population that are largely outside its control *Management of NHS hospital productivity* Great Britain: Parliament: House of Commons: Committee of Public Accounts, 2011-03-15 Government spending on the NHS has increased by 70% from 60 billion in 2000 01 to 102 billion in 2010 11 with around 40% spent on services provided by acute and foundation hospitals There have been significant improvements in the performance of the NHS particularly in those areas targeted by the Department of Health the Department such as hospital waiting times and outcomes for patients with cancer and coronary heart disease But productivity has actually fallen over the last decade The Office for National Statistics estimates that since 2000 total NHS productivity fell by an average of 0.2% a year and by an average of 1.4% a year in hospitals The trend of falling productivity will need to be reversed if the NHS is to meet the Department's productivity challenge to deliver up to 20 billion of efficiency savings a year by 2014 15 without compromising services The Payment by Results approach a tariff for procedures has driven some improvements but it only covers 60% of hospital activity and there is substantial variation in hospital costs and activity The tariff system could though prioritise price over quality National pay contracts have not yet been used to manage staff performance effectively and consultants productivity has fallen at the same time as they have had significant pay rises There are risks to the NHS being able to deliver up to 20 billion savings annually for reinvestment in healthcare alongside implementing a substantial agenda of reform Productivity improvements will be key to delivering these DfID financial management Great Britain: Parliament: House of Commons: Committee of Public savings Accounts, 2011-10-20 This report examines the Department for International Development's financial management capability its increasing focus on value for money and the challenges it faces in managing its increasing programme budget while reducing its overall running costs DFID is protected from overall expenditure reductions as the Government has committed to increasing the UK s aid spending to 0.7% of gross national income by 2013 The Department faces a substantial challenge to improve its financial management while reducing its administration costs by a third over the next four years The Committee welcomes the planned introduction in 2011 of a finance improvement plan DFID must now keep up the focus on better financial management There is concern that the Department does not quantify the likely level of leakage through fraud and corruption And DFID is only considering fraud risk at the level of delivery method rather than at a country level Management of fraud risk will require a stronger framework for ensuring money is properly spent on the ground with effective monitoring and pro active anti fraud work The likely increase in funding via multilateral organisations which then determine how to distribute the aid worldwide might not ensure value for money as DFID does not have the same visibility over the cost and performance of multilaterals programmes as it does over its own bilateral programmes Finally the Committee is concerned that the Department still has insufficient data to make informed investment decisions based on value for money The Management of Staff Sickness Absence in the National Probation Service Great Britain: National Audit Office, Sir John Bourn, 2006-04-26 This NAO report examines sick leave in the National Probation Service which was running

at 12 3 days per person in the 2004 05 period at a cost of 31 6 million A number of recommendations have been set out as follows That the National Probation Directorate should agree with the Chief Probation Officer a consistent minimum standard for collecting and reporting sickness absence data in their areas This in turn could be used to produce comparative analyses and offer a basis to diagnose the causes of sickness absence An upgrade in some areas of their information technology systems should occur so that better management information can be compiled All probation areas should implement the mandatory elements of the national policy on sickness absence All Chief Officers should review their action plans for reducing sickness absence Sickness absence should be managed effectively but sympathetically by including return to work interviews along with a means of distinguishing between avoidable and unavoidable sickness absences and addressing the culture of absenteeism Long term sickness absence should be reviewed as a matter of urgency Policies relating to work life HC 737 - Strategic Flood Risk Management Great Britain. Parliament. House balance should be implemented nationally of Commons. Committee of Public Accounts, 2015 Given financial constraints the Department for Environment Food and Rural Affairs and the Environment Agency have done a good job in improving the cost effectiveness of their approach to flood risk management They have adopted rational methods to prioritise spending on both new capital flood defences and maintaining existing ones However risks remain to the sustainability of current levels of flood protection The Agency will need to make difficult decisions about how it prioritises its maintenance budget including some defences where it will need to reduce or stop maintenance In these cases there is a risk that lack of maintenance will mean that capital costs are incurred sooner when defences require replacement earlier Since our evidence session the Agency has published a long term investment strategy which presents a number of flooding scenarios and outlines how much funding would be needed to protect against these The management of staff sickness absence in the Department for Transport and its agencies Great Britain: Parliament: House of Commons: Committee of Public Accounts, 2007-11-20 The Department of Transport and its seven executive agencies average 10 4 days of sickness for each full time employee compared to a Civil Service average of 9 8 days However the performance is varied The central Department and four agencies have sickness levels at or below comparable organisations but the Driving Standards Agency and the Driver and Vehicle Licensing Agency have absence rates of 13 1 and 14 day respectively On the basis of a Comptroller and Auditor General's report the Committee have examined current sickness levels in the Department and actions being taken to meet their 2010 targets They conclude that the Agencies need a better understanding of why some staff take so much sick leave Although there appears to be a correlation with low paid repetitive administrative jobs there are also concerns about leadership within the Department Measures have therefore been taken to strengthen management in areas involving repetitive work Flood risk management in **England** Great Britain: Parliament: House of Commons: Committee of Public Accounts, 2012-01-31 Flood protection is a national priority and features on the National Risk Register of Civil Emergencies Recently the annual cost of flood damage

has been 1 1 billion and 5 2 million homes are at risk of flooding In 2010 11 the Department for Environment Food and Rural Affairs the Department spent 664 million on flood and coastal risk management 95% of which went to the Environment Agency the Agency In 2009 the Agency projected that its flood risk management budget needed to rise by 9% during the spending review period 2011 12 to 2014 15 to sustain current levels of protection However during the same period the Agency s flood risk management budget has been reduced by over 10% The Department wants to increase local authority and private contributions but expecting an increase in local authority contributions when their resources are reducing may well be over optimistic The Committee was very concerned that the Department did not accept ultimate responsibility for managing the risk of floods The Department also needs more reliable information to inform its decisions on when and where to intervene if local risk management plans are inadequate The Agency needs to improve how it involves local communities in the decision making process The agreement between the Department and the insurance industry that insurance cover will be provided to households at risk of flooding ends in 2013 In some areas premiums appear to have risen as a result of growing uncertainty over local levels of protection so an early revised agreement is needed Management of the Typhoon project Great Britain: Parliament: House of Commons: Committee of Public Accounts, 2011-04-15 This report examines the past decisions taken on the Typhoon fighter aircraft and looks at improvements that the Department can make to its delivery model to get more from industry in terms of reduced costs and better performance in the future The Department originally planned to buy 232 aircraft However in light of changed operational requirements and significant funding constraints arising from the pressures of the defence budget it is now ordering 160 aircraft and will retire the 53 oldest aircraft by 2019 leaving a long term fleet of 107 aircraft Overall it is costing the Department 20 2 billion 3 5 billion more than it first expected to buy a third fewer aircraft This is equivalent to the purchase cost of each aircraft rising by 75% from 72 million to 126 million Problems with the availability of spares mean that Typhoons are not flying the hours required and the Department is forced to cannibalise parts from other aircraft to maximise the number of aircraft available on a given day As a result it is not fully training all its pilots Support costs are budgeted at 13 1 billion but could be as high as 16 6 billion across the life of the aircraft The Department has identified potential savings of 3 5 billion to keep support costs within budget The Department will need to both reduce the cost and increase the timeliness of future collaborative spares and repairs contracts At present the contracts do little to incentivise better industry performance and to penalise failure The BBC's management of digital media initiative Great Britain: Parliament: House of Commons: Committee of Public Accounts, 2011-04-07 This report examines the management of the contract with Siemens and the BBC s in house development of the Digital Media Initiative Programme The Programme is designed to transform the way in which BBC staff create use and share video and audio material It involves the development of new technology to allow staff to manage content efficiently on their desktops in order to give greater accessibility of digital content for audiences on TV online and radio The BBC has made good progress in

delivering the programme in house since it terminated its contract with Siemens It is now on course to deliver the complete technology by summer 2011 With hindsight the BBC should not have let the contract for its Digital Media Initiative to Siemens without testing the contractor against other suppliers especially as there was a high degree of innovation involved The Programme is no longer expected to deliver the overall net financial benefit of 17 9 million originally anticipated The BBC approved the Programme on the basis that it would cost 81 7 million and deliver benefits of 99 6 million but now forecasts costs of 133 6 million and benefits of 95 4 million a net cost of 38 2 million The Committee welcomes the Trust s assurance that it would now take a more challenging approach when considering procurements but are concerned with the ease with which the BBC found over 50 million in savings to make up for the losses it suffered through late delivery of the project and its own increased delivery costs This suggests the need for a more vigilant approach to value for money

Public Management in the United Kingdom June Burnham, Sylvia Horton, 2012-10-03 From the Third Way reforms of the 1990s to today s prospect of a post bureaucracy era the management of the UK s public services has been radically overhauled in recent decades This important new text provides a complete introduction to the key themes and developments in public management and the changing relationship between governments public service providers and the public June Burnham and Sylvia Horton examine the key components of public management in the UK including strategic management and the introduction of new performance management techniques as well as financial and human resources management The book assesses how wider forces such as Europeanization globalization and the global economic crisis have affected both the structure and role of the state and the way public services are managed It also looks back to examine the transition from public administration to public management and considers how different ideologies have influenced and driven reform Distinctively the authors provide a full assessment of how devolution has affected public services across all parts of the UK Providing an insightful and accessibly written introduction this book will be ideal reading for all students of public Nursing Management and Education Michael P. Bowman, 2025-09-17 Originally published in 1986 this book management examines the nature of management in nursing and discusses the relevance of management education to the job of the nurse It examines key reports and legislation of the day as they affected the health service in general and nursing in particular It aims to assist senior nurses in their teaching of management education and to assist first line nurses in understanding and applying the principles of management to their own practice to improve patient care Learning objectives are given throughout the book to ensure that the nurse can check their own understanding and apply the theory to real situations

Public Sector Management Norman Flynn, Alberto Asquer, 2016-12-05 The seventh edition of the bestselling Public Sector Management is a rich and insightful description analysis and critique of the management of the public sector by the UK government NEW to the seventh edition Now set in an international context with comparative global examples throughout Three new chapters covering strategy and planning in the public sector transparency accountability and ethics

and non profit management including the role of social enterprise and the voluntary sector Examines the impact of the continuing financial crisis on public spending An updated companion website with tutorial videos free access to full text journal articles policy documents links to useful websites and social media resources Public Sector Management is essential reading for undergraduate and postgraduate students studying public sector management as part of a business management Healthcare Knowledge Management Rajeev Bali, Ashish Dwivedi, 2010-05-30 Healthcare practitioners and managers increasingly find themselves in clinical situations where they have to think fast and process myriad diagnostic test results medications and past treatment responses in order to make decisions Effective problem solving in the clinical environment or classroom simulated lab depends on a healthcare professional s immediate access to fresh information Unable to consult a library for information the healthcare practitioner must learn to effectively manage knowledge while thinking on their toes Knowledge Management KM holds the key to this dilemma in the healthcare environment KM places value on the tacit knowledge that individuals hold within an institution and often makes use of IT to free up the collective wisdom of individuals within an organization Healthcare Knowledge Management Issues Advances and Successes will explore the nature of KM within contemporary healthcare institutions and associated organizations It will provide readers with an understanding of approaches to the critical nature and use of knowledge by investigating healthcare based KM systems Designed to demystify the KM process and demonstrate its applicability in healthcare this text offers contemporary and clinically relevant lessons for future organizational implementations. The editors of this book have assembled a group of international contributors that reflects the diversity of KM applications in the healthcare sector While many KM texts suffer from pitching theoretical issues at too technical a level Healthcare Knowledge Management approaches the topic from the more versatile twin perspectives of both academia and commerce This unique text is integrative in nature a practical guide to managing and developing KM that is underpinned by theory and research The Specialist Registrar Handbook John Gatrell, Tony White, 2001 This edition will support the professional and personal development of every doctor involved in training Three Rivers Resource(s) Management Plan (RMP) ,1991

Appeals from the Bureau of Land Management United States Department of the Interior. Office of the Solicitor,1965

Lakeview Resource Management Plan ,2001 ISO 9001:2000 Quality Management System Design Jay J.

Schlickman,2003 Provides a set of design rules for creating a quality management system that will naturally translate into successful ISO 9001 2000 certification The book identifies the key documentation components and supplies guidelines for outlining and writing the quality manual standard operating procedures work instructions forms and records Two case studies illustrate the upgrade and recertification of a corporation from ISO 9001 1994 to ISO 9001 2000 and the creation of a company s first quality management system The author is an auditor certified by the ASQ ANSI registrar accreditation board Annotation copyrighted by Book News Inc Portland OR

Nordic eHealth Benchmarking Hyppönen, Hannele, Kangas,

Maarit, Reponen, Jarmo, Nøhr, Christian, Villumsen, Sidsel, Koch, Sabine, Hardardottir, Gudrun Audur, Gilstad, Heidi, Jerlvall, Lars, Pehrsson, Thomas, Faxvaag, Arild, Andreassen, Hege, Brattheim, Berit, Vimarlund, Vivian, Kaipio, Johanna, 2015-06-15 The report presents results of the Nordic eHealth Research Network a subgroup of the eNordic Council of Ministers Health group The network defined and collected data for altogether 49 common eHealth indicators from the Nordic Countries Health information was quite comprehensively electronically available from other organisations in all the Nordic countries by end of 2014 Intensity of use of nationally stored data remained low except in Denmark Sweden had best availability of the Patient portal functionalities Patients used patient portal functionalities rarely except in Denmark Doctors in Iceland had most positive experiences of their health information systems Even with limitations the current work presents a solid basis for working towards the goal of the eHealth network generating comparable information to support development of Nordic welfare

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