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**DAO (DoF) 04/23**

**8 November 2023**

Dear Accounting Officer

## **MANAGING PUBLIC MONEY NORTHERN IRELAND (MPMNI) – 2023 UPDATE**

### ***Purpose***

1. The purpose of this DAO letter is to advise that Managing Public Money Northern Ireland (MPMNI), originally issued in June 2008, has now been updated and published. The revised MPMNI is based on the updated 2023 HM Treasury MPM guidance, but appropriate changes/additions have been made in the Northern Ireland guidance to reflect the local context where required. A copy of MPMNI is available on the Accountability and Financial Management section of the DoF website.

### ***Background***

2. MPMNI is the key document setting out the principles for dealing with resources used by NI Central Government departments. It was originally issued in 2008 and in 2013, while a lot of the key principles of the document remained sound, a number of the Annexes were revised in line with developments and best practice at that time.
3. An extensive review has been carried out against the most recent updates to HM Treasury's MPM (May 2023) and other recent developments/best practice. We have also consulted with subject matter experts where necessary.

## **The Guidance**

4. It is worth highlighting that a lot of the principles and guidance contained within the original 2008 version of MPMNI remain unchanged. However, with the passage of time, some areas have moved on and I would like to draw your attention in particular to some of the key changes which are outlined in Annex A.
5. While the changes outlined in Annex A identify what are considered to be some of the key changes, I would wish to highlight that this is not exhaustive and that staff in departments and ALBs should take time to familiarise themselves with the new document which is available at [Managing Public Money NI \(MPMNI\) | Department of Finance \(finance-ni.gov.uk\)](#).

## **Action**

6. This DAO and the new version of MPMNI should be brought to the attention of staff and Board Members within your department and ALBs.

## **Queries**

7. Any queries regarding the main elements of the guidance should be addressed to [Julie.Sewell@finance-ni.gov.uk](mailto:Julie.Sewell@finance-ni.gov.uk) or myself ([Stuart.Stevenson@finance-ni.gov.uk](mailto:Stuart.Stevenson@finance-ni.gov.uk)).

Yours sincerely



**STUART STEVENSON**

Distribution List  
Joanne McBurney  
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## Key Updates to MPMNI

### Chapter 1

- The addition of “feasibility” to the requirements to ensure regularity, propriety and value for money. Feasibility being defined as “the principle that proposals with public expenditure implications should be implemented accurately, sustainably and to the intended timetable” - Chapter 1 section 1.4.3 and Chapter 3 Box 3.2.

### Chapter 2

- Enhanced clarity around conditions for using the authority of the Budget Act – section 2.6.

### Chapter 3

- The requirement that Accounting Officers should personally approve and confirm their agreement to all Executive papers and major project or policy initiatives before they proceed – this is in the context of the individual’s Accounting Officer responsibilities – section 3.3.
- Some further detail has been added around the process for appointing Accounting Officers and clarification added that departments should ensure that there are no occasions when more than one person is designated with the personal responsibilities of an Accounting Officer – section 3.2.
- New section added on ‘Working with Others’ – section 3.4.
- Further detail added in respect of Ministerial Directions to clarify process and new requirement on publication of directions in line with detailed guidance issued in 2022 – section 3.5.
- Further detail added on PAC process regarding procedures following PAC evidence sessions – section 3.7.
- Changes in relation to relationships with Arm’s Length Bodies (ALBs) and the principle of working in partnership with ALBs, references to the Partnerships NI Code of Good Practice and Partnership Agreements – section 3.9.
- Governance statement – requirements around leadership and board’s compliance with S75 – Annex 3.1 Box A3.1A.

#### Chapter 4

- Further detail added and updated throughout to bring it in line with current position on 'Insurance' - Annex 4.4.
- New section has been added on 'Senior Responsible Owner Accountability' - Annex 4.5.
- The previous guidance in relation to State Aid has been updated to include the latest position and advice on Subsidy Control – Annex 4.7.
- Further detail added and guidance has been updated to reflect the NI Executive Asset Management processes - Annex 4.15.

#### Chapter 5

- Chapter 5 and its associated annexes have been updated to reflect the implementation of Review of Financial Processes in 2022-23.
- Additional guidance added in relation to 'Tax' – section 5.6.
- Additional guidance provided in relation to clawback provisions on the sale of surplus property assets – Annex 5.2.
- Previous Annex titled 'Estimates and Budgets Relationships' deleted as no longer relevant following Review of Financial Processes.
- Additional guidance added on voted loans and lending to competitive organisations – Annex 5.5.

#### Chapter 6

- Some further detail and clarification added in relation to the policy around charging – sections 6.1 and 6.2.
- Additional guidance added on setting charges – sections 6.3 and 6.4.
- Previous Annex titled 'Checklist for Setting Up New Services' deleted as principles covered elsewhere.
- Additional and updated guidance added in relation to charging for information – Annex 6.2.

## Chapter 7

- References to Partnerships NI Code of Good Practice – section 7.1.4.
- Partnership Agreements – Box 7.1, section 7.3.2 and Annex 7.2.
- Some detail on classification of ALBs - section 7.2.
- Agency relationship document – Box 7.2.
- New section and models for joined up working – section 7.6 and Box 7.4.
- Clarification regarding sponsor department's report and accounts consolidating its NDPBs financial performance – section 7.7.
- Additional guidance on 'Local Government' – section 7.11.