

CURRICULUM VITAE



DAVID HEALD

<i>Qualifications</i>	BA, ACMA
<i>Awards</i>	Fellow of the Academy of Social Sciences (FAcSS), 2014 Fellow of the Royal Society of Edinburgh (FRSE), 2016
<i>Academic Posts</i>	Emeritus Professor and Honorary Senior Research Fellow, Adam Smith Business School, University of Glasgow
<i>Address</i>	East Quadrangle, Gilbert Scott Building, University of Glasgow, Glasgow G12 8QQ, Scotland, United Kingdom
<i>Citizenship</i>	British
<i>Email</i>	david.heald@glasgow.ac.uk
<i>Websites</i>	http://www.davidheald.com http://www.gla.ac.uk/schools/business/staff/davidheald/ http://www.impactbexit.com https://scholar.google.co.uk/citations?user=fdPOVfQAAAAJ

BRIEF CURRICULUM VITAE: PROFESSOR DAVID HEALD

[David Heald](#) is Emeritus Professor in the Adam Smith Business School, University of Glasgow, having been Professor of Public Sector Accounting from 2015 to 31 August 2022. His main research interests are: public expenditure; public sector accounting and public audit; the financing of decentralised government; and the financing of public infrastructure. Recent research has concerned the internationalisation of public sector accounting, accounting for government guarantees, and the governance of UK public bodies. He became a Fellow of the Academy of Social Sciences (FACSS) in October 2014 and of the Royal Society of Edinburgh in May 2016.

Born in 1947 and educated at Nunthorpe Grammar School, York, he took a BA in Economics at the University of Leicester and then qualified as a Chartered Management Accountant (ACMA) while working at Raleigh Industries and British Steel. He became a lecturer in economics at Glasgow College of Technology (1972-78), obtaining his further education teaching qualification at Jordanhill College, Glasgow. He taught at the University of Glasgow (1978-90), briefly in the Department of Social and Economic Research and then in the Department of Management Studies.

At the University of Glasgow he taught, inter alia, taxation and public sector accounting to undergraduate Honours and public sector financial management on postgraduate degrees. Previously, he held chairs at the University of Aberdeen over two discrete time periods. From April 1990 to August 2003 he was Professor of Accountancy, a post to which he returned in the Business School in August 2007. From September 2003 until October 2007 he was Professor of Financial Management at the University of Sheffield Management School, where he completed his three-year term as Head of the Accounting & Financial Management Division in September 2006. From September 2005 to October 2007 he was Associate Dean of the Management School, with special responsibility for RAE 2008. At Sheffield, he taught auditing, management accounting and public sector accounting, and also supervised doctoral work.

High profile journal outlets for his research include *Abacus*, *Accounting & Business Research*, *Accounting, Auditing & Accountability Journal*, *British Accounting Review*, *Economic Journal*, *Financial Accountability & Management*, *Fiscal Studies*, *International Review of Administrative Studies*, *Journal of Public Budgeting, Accounting and Financial Management*, *Management Accounting Research*, *Political Studies*, *Public Administration*, *Public Money & Management* and *Regional Studies*. He co-edited the landmark ['Transparency: The Key to Better Governance?'](#) (Proceedings of the British Academy 135, OUP, 2006) with Christopher Hood (Gladstone Professor of Government, All Souls College, Oxford). Later, he published ['When the Party's Over: The Politics of Fiscal Squeeze in Perspective'](#), Proceedings of the British Academy 197, OUP, 2014), with Christopher Hood and Rozana Himaz (then Oxford Brookes).

His research has been funded, inter alia, by: the Association of Chartered Certified Accountants; the British Academy; Chief Scientist Office of the (then) Scottish Office Department of Health; the Economic and Social Research Council; HM Treasury; the Leverhulme Trust; the Ministry of Defence; the Northern Ireland Economic Council; the Nuffield Foundation; the Royal Society of Edinburgh; and the Scottish Foundation for Economic Research.

From 1989 to 2010 he was specialist adviser on public expenditure and government accounting to the Treasury Committee of the House of Commons, having earlier worked for this Committee's predecessor on the financing of nationalised industries (1981). In that capacity, he was heavily involved in inquiries into Estimates reform, Resource Accounting and Budgeting, and the Private Finance Initiative. From 2003 to 2010 he was a member of the Technical Advisory Group of the Audit Commission. He was a member of the Research Advisory Board of the Institute of Chartered Accountants in England and Wales from 2003-09. For a five-year term beginning 1 August 2004 and ending on 31 July 2009, he was a member of the Financial Reporting Advisory Board which advises HM Treasury on the application of commercial accounting standards to governmental bodies.

He was also specialist adviser on public expenditure to the Scottish Affairs Committee (1980; 1982-83; 1993-96). He was a public witness at Procedure Committee and Treasury Committee evidence sessions and assisted the Health Committee in private session with revisions to the form of the Department of Health's Estimates; and presented at a private seminar in January 2009 held for the House of Lords Select Committee on the Barnett Formula. He was a member of the NHS Executive's Market Forces Factor Sub-Group (1997) and of its NHS Accounting Review Group (1999). He was a member of the Financial Issues Advisory Group, which proposed financial procedures for the Scottish Parliament (1998). From July 2002 to July 2008, he acted as specialist adviser to the Public Accounts Commission of the House of Commons on the Corporate Plan and Supply Estimates of the National Audit Office. From 2020, he is a member of the UK Treasury's User-Preparer Advisory Group on government financial reporting.

He has consulted for many organisations, both in the United Kingdom and overseas: Audit Scotland (Schools' PFI Expert Group, 2001-02); Convention of Scottish Local Authorities (public expenditure framework of local government finance, 1981-82); Electricity Consumers' Council (investment and pricing policies, 1981-89); National Audit Office (sponsoring arrangements for nationalised industries, 1984-85; and value-for-money strategy in Scotland, 1996-97); Asian Development Bank (academic organiser of conference on the relevance of privatisation to six member countries, 1984-85); Overseas Development Administration (privatisation in Sri Lanka, 1986-87); National Association of Health Authorities (RAWP funding formula, 1986); Australian Council of Trade Unions (public sector reform and privatisation, 1986); United Nations Development Programme (privatisation in Pakistan, 1989); World Bank (review of privatisation experience in monopolistic sectors, 1990); the European Commission (communication under the 1980 transparency Directive, 1991; cross subsidies in public utilities, 1992-94; and employment-related public expenditure in Eastern Europe, 1992-93); and the French Government's Commissariat Général du Plan (utility regulation, 1993-94).

FULL CURRICULUM VITAE: PROFESSOR DAVID HEALD

I PERSONAL DETAILS

Qualifications

BA Economics (II.i), University of Leicester, 1969

Associate Member of the Chartered Institute of Management Accountants, 1972

Teaching qualification, with merit, Jordanhill College of Education, 1974

Diplôme Supérieur de Français Commercial et Economique, Chambre de Commerce et d'Industrie de Paris, 1990

Awards

Fellow of the Academy of Social Sciences (FACSS), 2014

Fellow of the Royal Society of Edinburgh (FRSE), 2016

Present Status

Emeritus Professor and Honorary Senior Research Fellow, Adam Smith Business School, University of Glasgow (from September 2022)

Public-service Commitments

Specialist adviser, Treasury Committee of the House of Commons (1989-2010)

Specialist adviser, Public Accounts Commission of the House of Commons (July 2002-July 2008)

Member, Technical Advisory Committee to the Audit Commission (2003-10)

Member, Financial Reporting Advisory Board to HM Treasury (1 August 2004-31 July 2009)

Member, HM Treasury's User-Preparer Advisory Group on Government Financial Reporting (January 2020 - present)

Previous Employment

2015-22 Professor of Public Sector Accounting, Adam Smith Business School, University of Glasgow

2007-15 Professor of Accountancy, University of Aberdeen

2007-13 Visiting Professor of Financial Management, University of Sheffield

2003-07 Professor of Financial Management, Management School, University of Sheffield (also Head of Accounting & Financial Management Division (2003-06) and Associate Dean of the Management School (2005-07))

1990-2003 Professor of Accountancy, University of Aberdeen

1996-98 Honorary Visiting Associate, International Social Sciences Institute, University of Edinburgh

1990-92 Visiting Fellow, Department of Government, London School of Economics

1986-90 Lecturer, Department of Management Studies, University of Glasgow

1984-86 Half-time Lecturer, Department of Management Studies, University of Glasgow (balance of time devoted to freelance consultancy)

1979-84 Lecturer, Department of Management Studies, University of Glasgow

1978-79 Temporary Lecturer, Department of Social and Economic Research, University of Glasgow

1972-78 Lecturer in Economics, Glasgow College of Technology

1971-72 Accountant, British Steel Corporation, Ilkeston

1969-71 Divisional Cost Accountant, Raleigh Industries, Nottingham

II SUMMARY OF EXPERIENCE (in reverse chronological order)

A INDUSTRIAL

British Steel Corporation, Ilkeston, 1971-72

Management accountant in ironworks/foundry site of Tubes Division

Raleigh Industries, Nottingham 1969-70

Divisional cost accountant in the Cycle Division

B TEACHING

Adam Smith Business School, University of Glasgow (2015-2022)

Having been appointed as Professor Public Sector Accounting in December 2015, I developed, with colleagues, courses in public sector accounting (undergraduate Honours) and public sector financial management (postgraduate). I also made contributions to an undergraduate taxation course and the doctoral programme

University of Aberdeen Business School (2007-2015)

AC1511/12/13 Accounting 1: 1st Year course (course co-ordinator, lecturer and tutor)

AC3536/AC3557 Auditing: 3rd Year course (course co-ordinator, lecturer and tutor)

AC3543 Taxation: 3rd Year course (course co-ordinator, lecturer and tutor)

Doctoral supervisions and undergraduate dissertations

University of Sheffield, Management School (2003-2007)

MGT304: 3rd Year module in Auditing (module leader, lecturer and tutor)

MGT349: 3rd Year module in Public Sector Accounting (module leader, lecturer and tutor)

MGT6002 and 6006: contributions to Research Training Programme/MRes

MGT6054: Public Sector Financial Management (MSc in Management) (module leader, lecturer and tutor)

MGT102: 1st Year module in Management Accounting (module leader and lecturer, 2003-04 to 2005-06)

MGT357: 3rd Year module in Corporate Social Responsibility (tutor) (2003-04 only)

MGT6016: Accounting & Finance (MSc in Human Resource Strategy, 2003-04 only)

Doctoral and MBA supervision

University of Aberdeen, Department of Accountancy & Finance (1990-2003)

MA in Accountancy:

1st Year core course in Management Accounting

2nd Year core course in Management Accounting

3rd Year core course in Management Accounting

3rd Year option in Public Sector Accounting

4th Year option in Financial Control of Public Utilities

Supervision of honours dissertations

Joint Aberdeen/Robert Gordon Universities' Master of Business Administration: Corporate Financial Management

Supervision of dissertations

Director of Aberdeen University's Doctoral Programme in Accountancy (until September 1995); and supervision of doctoral students. Contributor to Faculty of Economic and Social Sciences' Doctoral Training Programme.

London School of Economics, Department of Government, 1990-94 MSc Politics and Public Administration:

'Politics of Public Enterprise and Regulation', joint teaching of 12-week module with Professor Christopher Hood in 1990-91 and 1991-92; this teaching commitment was subsequently scaled down because of workload in Aberdeen. The course was terminated when Professor Hood took a sabbatical in 1994-95.

University of Glasgow, Department of Management Studies, 1979-901986-87 to 1989-90

Master of Business Administration:

Strategic Financial Management (Year 2)

Financial Management (Year 3)

Public Sector Management (Year 3)

Supervision of dissertations

Master of Nursing Studies: Management (Year 3)

Master of University Administration: Financial Management component

Contribution of sessions to MPhil in Urban Policy; MSc in Scottish Government; and Politics Honours course in Scottish Government

1984-85 to 1985-86

Master of Business Administration:

Financial Management (Year 2)

Financial Management (Year 3)

Public Sector Management (Year 3)

Supervision of dissertations

1979-80 to 1983-84

Master of Business Administration:

Financial Management (Year 2)

Financial Management (Year 3)

Public Sector Management (Year 3)

Supervision of dissertations

BSc Engineering: Financial Management component of Engineering Management

MA (undergraduate) Politics/Economics: contributions to Government and Economy Honours option.

University of Glasgow, Department of Social and Economic Research, 1978-79

Teaching on the MPhil in Urban and Regional Economics (this was, however, primarily a research post).

Glasgow College of Technology (now Glasgow Caledonian University), 1972-78

Teaching on a wide variety of economics courses at SHNC, SHND and undergraduate level, latterly specialising in public sector finance and business finance.

C EXAMINERSHIPS

External examiner in accounting (undergraduate), Birkbeck College (1996-98).

External examiner for doctoral theses: Glasgow Caledonian University; University of Canterbury (New Zealand); University of Glasgow; University of Leicester; and University of Manchester.

Internal examiner for doctoral theses: University of Aberdeen and University of Sheffield.

As supervisor, I have nine doctoral completions (seven at Aberdeen and two at Sheffield).

D RESEARCH AND SCHOLARSHIP**Personal Research and Writing:**

Public expenditure: This has been a research specialism throughout my academic career, in part stimulated by my role as specialist adviser to the Treasury Committee (1989-2010) and departmental select committees. Recent projects were on fiscal squeeze (with Professor Christopher Hood, Oxford and Rozana Himaz, Oxford Brookes), and the architecture, governance and substance of UK public audit (funded by the Leverhulme Trust). ESRC funding was secured on Brexit, with the focus being on the UK divorce bill, the European Union's Multi-annual Financial Framework, and the impact on the budgets of the UK Devolved Administrations.

Government accounting reform: This became an interest in the early 1990s, initially stimulated by teaching commitments, then by Treasury Committee involvement in the Resource Accounting and Budgeting project (1994-2002), an ESRC grant on capital charging, and by my former role as specialist adviser to The Public Accounts Commission.

Accounting for large-scale infrastructure: This research evolved out of an ESRC grant (subcontractor to Professor Richard Rose of the Centre for the Study of Public Policy at the University of Strathclyde), and continued with an ESRC Local Governance programme project (infrastructure accounting and financing), and, with regard to accounting for the Private Finance Initiative, was central to my membership of FRAB.

Financing decentralised government: This has been a research specialism throughout my academic career and I have been an influential participant, analyst and commentator on it, having been funded by the ESRC Devolution and Constitutional Change Research Programme [L219252017 - Outstanding] and the Northern Ireland Economic Council.

The governance of public bodies: This stream of work, initially funded by a British Academy small grant, was undertaken jointly with Dr David Steel (University of Aberdeen).

Research Leadership

From 2016-19, I was the Accounting Research Cluster Lead in the Adam Smith Business School, University of Glasgow.

As Head of Accounting & Financial Management (2003-2006) in the Management School, University of Sheffield, I had responsibility for promoting research by members of the AFM Division. I played a wider School role in research, both as a member of the Research Committee and as the Associate Dean with special responsibility for Research Assessment Exercise 2008.

When I was appointed to a personal chair at the University of Aberdeen in 1990, the Dean strongly emphasised my responsibilities to guide the academic development of my new colleagues, many of whom were recent entrants to the research community. I devoted much time to guiding and encouraging colleagues in the development of their own research projects and in the preparation of their first academic publications.

University Management

From 2017 to 2021 I was the Unit of Assessment 17 (Business and Management Studies) Research Excellence Framework (REF) Champion and also the Impact Champion for the REF 2021 submission. In that capacity, I was a member of the College Assessment Panel of the College of Social Sciences.

At Sheffield, my role was principally at Management School level. I was a member of the Management Team in my capacity as Associate Dean for RAE2008. In sessions 2003-04 and 2004-05, I was a member of the Strategy Group (responsible for implementing the University's strategic plans for the School) and the Executive Committee (responsible for day-to-day operations). Because of staff illness, I was Acting Chair of the Teaching Committee from June 2004 to January 2005, at a particularly busy period. I served a term (September 2003 to September 2006) as Head of the Accounting & Financial Management Division within the Management School. From 2004-05 to 2006-07, I was a member of the Faculty Board of the Faculty of Social Sciences. From August 2006 to October 2007, I was a member of the Finance Committee of the University of Sheffield.

During the period 1990-96, I carried extensive management responsibilities at the University of Aberdeen. I had managerial responsibility, delegated from the Head of the Department of Accountancy & Finance, for (i) the doctoral programme, and (ii) the stimulation of staff research and the acquisition of external funding. At Faculty level, I was a member of the Faculty Planning Committee and Chair of the Faculty Research Committee (co-ordinating the RAE1996 submissions). At University level, I was a member of the University Research Committee and of the University Library Committee.

Discharge of Academic Responsibilities to the Wider Research Community

Journal refereeing for:

Accounting and Business Research; Accounting, Organizations and Society; Administration and Society; Annals of Operations Research; Annals of Public and Cooperative Economics; Australian Accounting Review; British Accounting Review; British Journal of Politics and International Relations; Bulletin of Economic Research; Contemporary Accounting Research; Critical Perspectives on Accounting; Economic Journal; Energy Economics; Environment and Planning A: Economy and Space; Environment and Planning C: Government and Policy; European

Accounting Review; Financial Accountability & Management; Fiscal Studies; Governance; International Journal of the Economics of Business; International Review of Administrative Studies; Journal of Accounting & Public Policy; Journal of Business Finance and Accounting; Journal of Legislative Studies; Journal of Public Budgeting, Accounting and Financial Management, Journal of Public Policy; Journal of Risk Research; Journal of the Royal Statistical Society - Series A; Local Government Studies; Managerial and Decision Economics; Organization Studies; Public Administration; Public Administration and Development; Public Administration Review; Public Finance and Management; Public Money & Management; Public Policy and Administration; Regional & Federal Studies; Regional Studies; Scottish Affairs; Scottish Journal of Political Economy; and Urban Studies

Member of the Editorial Board of *Financial Accountability & Management*.

Refereeing of project applications and final reports for the Economic and Social Research Council; book refereeing for Blackwells, Macmillan and Oxford University Press; and refereeing for the World Bank's research project on privatisation in developing countries.

Book reviewing for *Economic Journal; Economica; Local Government Studies; Manchester School; Public Administration; Urban Studies; and Urban Law and Policy*.

Over the period 1984-2022, lecturing on courses organised by:

- Academy of Government, University of Edinburgh
- British Council
- Cabinet Office
- Constitution Unit
- Institute of Local Government Studies, University of Birmingham
- Institute of Public Administration, Dublin
- Institute for Development Policy and Management, University of Manchester
- NALGO (now UNISON)
- National School of Government (formerly Civil Service College)
- Strathclyde Business School
- World Bank

Over the period 1984-2022, presentation of papers at seminars/conferences organised by:

- All Souls College, Oxford
- Anglo-German Foundation
- Banca d'Italia
- British Academy
- British Academy and Royal Society of Edinburgh
- British Accounting Association
- Centre for Scottish Public Policy
- Comparative International Governmental Accounting Research Network (CIGAR)
- CIRIEC, Université de Liège
- CIPFA Council
- CIPFA Scotland
- Constitution Unit, University College London
- David Hume Institute
- Department of Government, London School of Economics
- Deutsche Vereinigung für Politische Wissenschaft
- Ecole Supérieure de Commerce de Paris (ESCP)
- EIASM Workshop on New Public Accounting
- ESCP Paris
- ESRC Quasi-Markets Group
- ESRC/CIMA workshop on public sector accounting
- ESRC Devolution and Constitutional Change Research Programme
- ESRC Local Governance Programme
- European Court of Auditors
- Financial Reporting and Business Communication Conference, Cardiff Business School
- Free University, Amsterdam

Glasgow Caledonian University
Health Economists Study Group
Institut de Management Public, Paris
Institute of Local Government Studies, University of Birmingham
Institute for Fiscal Studies
Institute for Political & Economic Governance, University of Manchester
Institute for Public Policy Research
Institute for the Study of Government in Scotland, University of Edinburgh
Institute of Latin American Studies, University of Texas at Austin
International Institute of Public Finance
John Wheatley Centre
Local Government Information Unit
Management Accounting Research Group
National Tax Association
Northern Ireland Economic Council
Northern Ireland Economist Group
Northern Ireland Office Transition Programme
Nuffield College, Oxford
OECD Senior Budget Officials Network on Public-Private Partnerships
Overseas Development Institute
Political Studies Association
Public Administration Committee of the Joint University Council
Québec Government (Commission sur le déséquilibre fiscal)
Queen's University, Belfast
Regional Science Association
Regional Studies Association
Royal Economic Society
Royal Flemish Academy of Belgium for Science and the Arts
Royal Institute of Public Administration
Scottish Centre for Public Policy
Scottish Economic Society
Scottish Executive
Scottish Transport Studies Group
Study of Parliament Group
Suntory-Toyota International Centre for Economics and Related Disciplines, LSE
United Nations Development Programme
University of Abertay, Dundee
University of Bath
University of Cardiff
University of Edinburgh
University of Essex
University of Glasgow
University of Greenwich
University of Hull
University of Manchester
University of Newcastle
University of Regina
University of Siena
University of Ulster
Volkswagen Foundation
Woodrow Wilson Center (Washington DC)
World Bank

E EXTERNAL FUNDING

My contribution to the external research funding of my departments is summarised below. These data refer to new awards. Comparable 'spend' data, which would show a more even profile, are not available.

New Awards Obtained (£, not revalued)		
Year	Research Council or Equivalent	Other
2021-22		
2020-21		
2019-20		
2018-19		
2017-18	20,826	
2016-17	36,322	
2015-16		
2014-15		
2013-14		
2012-13		
2011-12	21,960	
2010-11	7,500	
2009-10	74,805	
2008-09		
2007-08		
2006-07		
2005-06		
2004-05		
2003-04		
2002-03		8,600
2001-02	2,470	26,800
2000-01		5,000
1999-00	125,752	
1998-99		
1997-98		21,435
1996-97		4,400
1995-96	74,094	
1994-95	32,075	9,990
1993-94	28,840	4,000
1992-93	16,000	
1991-92	61,770	49,875
1990-91	1,937	20,400
1989-90	11,969	

F CONSULTANCY**Treasury Committee of UK House of Commons**

Specialist adviser on public expenditure and government accounting from 1989 to 2010, having previously worked for the Committee on the preparation of its Report, *Financing the Nationalised Industries* (1981). Areas of responsibility concerned the expenditure side of Budget documents; Departmental Reports; Estimates reform; Resource Accounting and Budgeting; and the Private Finance Initiative. This work involved close liaison with the Treasury, the National Audit Office and departmental select committees.

The Public Accounts Commission of UK House of Commons

Specialist adviser, from July 2002 to July 2008, to The Public Accounts Commission of the House of Commons, in connection with the approval of the Corporate Plan and Estimate of the National Audit Office.

Audit Scotland

Member of Audit Scotland Schools' Private Finance Initiative Expert Group, 2001-02.

Scottish Affairs Committee of UK House of Commons

Specialist adviser on public expenditure from 1993-96, having previously advised in 1980, 1982 and 1983 when the Committee examined the Scottish aspects of the annual public expenditure White Paper.

Commission of the European Union

Expert adviser to DG IV on draft communication on the application of the 1980 Transparency Directive, 1991; consultant to DG IV on cross subsidies in network industries, 1992-94; and consultant to DG V on public expenditure planning in Hungary, Poland and the former Czechoslovakia, 1992-93.

World Bank

Adviser on privatisation, 1990.

Transport Committee of UK House of Commons

Specialist adviser on transport public expenditure programme, 1990.

United Nations Development Programme

Adviser on privatisation in Pakistan, 1989.

Electricity Consumers' Council

Consultant on economic and financial questions: for example, on the implications of the Monopolies and Mergers Commission's Report on the Central Electricity Generating Board (1981-82), and on an evaluation of the Byatt Report on inflation accounting in the nationalised industries, with particular reference to the electricity supply industry and the valuation of electricity assets (1986-89).

Australian Council of Trade Unions

Adviser on public expenditure and privatisation (August to October 1986).

Overseas Development Administration

Consultant on privatisation to the Ministry of Finance and Planning, Government of Sri Lanka (1986, 1987).

National Association of Health Authorities

Preparation of the Association's evidence to the Department of Health and Social Security's 1986 review of the RAWP territorial allocation formula.

National Audit Office

Consultant advising the Director, Scotland, on the development of the value-for-money programme, 1996-97. Previously, consultant on the sponsoring arrangements for nationalised industries, 1984-85, and a member of the National Audit Office briefing team at a Public Accounts Committee meeting.

Asian Development Bank

Consultant academic co-ordinator of conference (1985) on privatisation in Bank member countries, 1984-85, and editor of the resulting book.

Convention of Scottish Local Authorities

Consultant on interface between Public Expenditure Survey and local authority finance, 1981-82.

III PUBLICATIONS: 1974-2022

(in reverse chronological order, within categories; all single author unless stated)

SINGLE AUTHOR BOOK

- 1 *Public Expenditure: Its Defence and Reform*, Oxford, Martin Robertson, 1983.

MONOGRAPHS

- 1 *Funding the Northern Ireland Assembly: Assessing the Options*, Research Monograph 10, Belfast, Northern Ireland Economic Council, 2003, 113 pp.
- 2 *Accounting and Control in Executive Agencies and Executive NDPBs in Scotland* (with N. Geaghan), ACCA Research Report No. 68, London, Certified Accountants Educational Trust, 2001, 149 pp.
- 3 *Cost Allocation and Cross Subsidies*, Luxembourg, Official Publications Office of the European Communities, 1995, iv and 73 pp.
- 4 *Financing Scottish Local Authorities within the Context of Devolved Government*, Glasgow, Scottish Foundation for Economic Research, 1991, vii and 168 pp.
- 5 *Financing a Scottish Parliament: Options for Debate*, Glasgow, Scottish Foundation for Economic Research, 1990, vi and 69 pp.
- 6 *Financing Devolution within the United Kingdom: A Study of the Lessons from Failure*, Research Monograph No. 32, Canberra, Centre for Research on Federal Financial Relations, Australian National University Press, 1980, ix and 142 pp.
- 7 *Making Devolution Work*, Young Fabian Pamphlet 43, London, Fabian Society, 1976, 56 pp.

EDITED BOOKS

- 1 *When the Party's Over: The Politics of Fiscal Squeeze in Perspective*, (edited with C. Hood and R. Himaz), Proceedings of the British Academy 197, Oxford, Oxford University Press, 2014
- 2 *Transparency: The Key to Better Governance?* (edited with C. Hood), Proceedings of the British Academy 135, Oxford, Oxford University Press, 2006
- 3 *The Public Expenditure Process: Learning by Doing* (edited with R. Rose), London, Public Finance Foundation, 1987
- 4 *Privatization: Policies, Methods and Procedures*, Manila, Asian Development Bank, 1985 (editorship acknowledged in inside note, not on title page)
- 5 *Privatizing Public Enterprises: Options and Dilemmas* (edited with D.R. Steel), London, Royal Institute of Public Administration, 1984

ARTICLES IN REFEREED JOURNALS

- 1 'Causes, consequences and possible resolution of the local authority audit crisis in England' (with L. Bradley and R. Hodges), *Public Money & Management*, forthcoming 2023
- 2 '[The accounting, budgeting and fiscal impact of COVID-19 on the United Kingdom](#)' (with R. Hodges), *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 32(5), 2020, pp. 785-95
- 3 '[The UK's exit charge from the EU: Insights from modes of accounting](#)' (with I. Wright), *Abacus*, Vol. 55(3), 2019, pp. 557-81
- 4 '[Transparency-generated trust: The problematic theorization of public audit](#)', *Financial Accountability & Management*, Vol. 34(4), 2018, pp. 317-35
- 5 '[Accounting for government guarantees: perspectives on fiscal transparency from four modes of accounting](#)' (with R. Hodges), *Accounting and Business Research*, Vol. 48(7), 2018, pp.782-804
- 6 '[The governance of public bodies in times of austerity](#)' (with D. Steel), *British Accounting Review*, Vol. 50(2), 2018, pp. 149-60 5
- 7 '[Challenges for European public sector accounting](#)', *Accounting, Economics, and Law: A Convivium*, Vol. 7(2), 2017, pp. 131-35

- 8 'Making the governance of public bodies work: chair-chief executive relationships in practice' (with D. Steel), *Public Money & Management*, 35(4), 2015, pp. 257-64
- 9 'Will "austerity" be a critical juncture in European public sector financial reporting?' (with R. Hodges), *Accounting, Auditing & Accountability Journal*, Vol. 28(6), 2015, pp. 993-1015.
- 10 'Auditee perceptions of external evaluations of the Use of Resources by local authorities' (with H. Abu Hasan, J. Frecknall-Hughes and R. Hodges), *Financial Accountability & Management*, Vol. 29(3), 2013, pp. 252-87
- 11 'Why is transparency about public expenditure so elusive?', *International Review of Administrative Sciences*, Vol. 78(1), 2012, pp. 30-49
- 12 'The substance of accounting for Public-Private Partnerships' (with G. Georgiou), *Financial Accountability & Management*, Vol. 27(2), 2011, pp. 217-47 (winner of the John Perrin Prize)
- 13 'The macro-fiscal role of the U.K. Whole of Government Account' (with G. Georgiou), *Abacus*, Vol. 47(4), 2011, pp. 446-76
- 14 'Whole of government accounts developments in the UK: conceptual, technical and implementation issues' (with G. Georgiou), *Public Money & Management*, Vol. 29(4), 2009, pp. 219-27
- 15 'Embeddedness of UK devolution finance within the public expenditure system' (with A. McLeod), *Regional Studies*, Vol. 39(4), 2005, pp. 495-518
- 16 'The implementation of Resource Accounting in UK central government', *Financial Accountability & Management*, Vol. 21(2), 2005, pp. 163-89
- 17 'Revenue-raising by UK devolved administrations in the context of an expenditure-based financing system' (with A. McLeod), *Regional & Federal Studies*, Vol 13(4), 2003, pp 67-90 (David Heald was the guest editor of this special issue, jointly with Professor Charlie Jeffery, Director of the ESRC Devolution and Constitutional Change Research Programme.)
- 18 'Fiscal transparency: concepts, measurement and UK practice', *Public Administration*, Vol. 81(4), 2003, pp. 723-59
- 19 'Value for money tests and accounting treatment in PFI schemes', *Accounting, Auditing and Accountability Journal*, Vol. 16(3), 2003, pp. 342-71
- 20 'The global revolution in government accounting: introduction to theme issue', *Public Money & Management*, Vol. 23(1), 2003, pp. 11-12. (David Heald was the guest editor of a Symposium of the same title in this issue.)
- 21 'Fiscal autonomy under devolution: introduction to symposium' (with A. McLeod), *Scottish Affairs*, No. 41, 2002, pp. 5-27 (David Heald was the guest editor of this issue, dedicated to a Symposium on Fiscal Autonomy.)
- 22 'The regional dimension of public expenditure in England' (with J. Short), *Regional Studies*, Vol. 36(7), 2002, pp. 743-55
- 23 'Consolidation principles and practices for the UK government sector' (with G. Georgiou), *Accounting and Business Research*, Vol. 30(2), 2000, pp. 153-67
- 24 'Capital charging as a VFM tool in public services' (with A. Dowdall), *Financial Accountability & Management*, Vol. 15(3/4), 1999, pp. 229-47
- 25 'Formula-controlled territorial public expenditure in the United Kingdom', *Public Finance/Finances Publiques*, Vol. 51(4), 1996, pp. 534-58 (actually published in April 1999 owing to the journal's delayed publication schedule)
- 26 'Financial arrangements for UK devolution' (with N. Geaghan and C. Robb), *Regional & Federal Studies*, Vol. 8(1), 1998, pp. 23-52
- 27 'Privately financed capital in public services', *Manchester School*, Vol. 65, 1997, pp. 568-98
- 28 'Public policy towards cross subsidy', *Annals of Public and Cooperative Economics*, Vol. 68(4), 1997, pp. 591-623
- 29 'The tartan tax: devolved variation in income tax rates' (with N. Geaghan), *British Tax Review*, No. 5, 1997, pp. 337-48
- 30 'Managerial perceptions of the incentives inherent in NHS capital charging' (with D.A. Scott), *Health Services Management Research*, Vol. 10(3), 1997, pp. 190-201
- 31 'Accounting for the Private Finance Initiative' (with N. Geaghan), *Public Money & Management*, Vol. 17(3), 1997, pp. 11-16
- 32 'Executive agencies within the Scotland territorial programme' (with N. Geaghan), *Financial Accountability & Management*, Vol. 13(2), 1997, pp. 89-116

- 33 'The valuation of NHS hospitals under capital charging' (with D.A. Scott), *Journal of Property Research*, Vol. 13(4), 1996, pp. 299-315
- 34 'Assessing capital charging in the National Health Service' (with D.A. Scott), *Financial Accountability & Management*, Vol. 12(3), 1996, pp. 225-44
- 35 'Lessons from capital charging in the UK National Health Service' (with D.A. Scott), *International Association of Management Journal*, Vol. 8(2), 1996, pp. 29-45
- 36 'Contrasting approaches to the "problem" of cross-subsidy', *Management Accounting Research*, Vol. 57(1), 1996, pp. 53-72
- 37 'Resource Accounting: valuation, consolidation and accounting regulation' (with G. Georgiou), *Public Administration*, Vol. 73(4), 1995, pp. 571-79
- 38 'An evaluation of French concession accounting', *European Accounting Review*, Vol. 4(2), 1995, pp. 325-49
- 39 'Steering public expenditure with defective maps', *Public Administration*, Vol. 73(2), 1995, pp. 213-40
- 40 'Charging for capital in the National Health Service in Scotland' (with D.A. Scott), *Financial Accountability & Management*, Vol. 11(1), 1995, pp. 57-74
- 41 'Formula funding of UK higher education: rationales, design and probable consequences' (with N. Geaghan), *Financial Accountability & Management*, Vol. 10(4), 1994, pp. 267-89
- 42 'Territorial public expenditure in the United Kingdom', *Public Administration*, Vol. 72(2), 1994, pp. 147-75
- 43 'How much privatisation should there be in developing countries?', *Annals of Public and Cooperative Economics*, Vol. 63(2), 1992, pp. 229-69
- 44 'The political implications of redefining public expenditure in the United Kingdom', *Political Studies*, Vol. 39(1), 1991, pp. 75-99
- 45 'Accounting for the Severn Bridge', *Financial Accountability & Management*, Vol. 7(4), 1991, pp. 267-307
- 46 'La privatisation des services publics britanniques: leçons ou mises en garde pour les autres pays membres de la CEE?', *Politiques et Management Public*, Vol. 9(4), 1991, pp. 51-72
- 47 'Foreword' (Guest editor's introduction to symposium on the demutualisation of financial institutions), *Annals of Public and Cooperative Economics*, Vol. 62(3), 1991, pp. 303-07
- 48 'Charging by British Government: evidence from the Public Expenditure Survey', *Financial Accountability & Management*, Vol. 6(4), 1990, pp. 229-62
- 49 'The relevance of privatisation to developing countries', *Public Administration and Development*, Vol. 10(1), 1990, pp. 3-18, reprinted in B. Smith (ed.), *Progress in Development Administration*, Chichester, John Wiley, 1991, pp. 59-74
- 50 'A financial autopsy on the CEGB: lessons for privatization', *Energy Policy*, Vol. 17(4), 1989, pp. 337-50
- 51 'The valuation of power stations by the Modern Equivalent Asset method', *Fiscal Studies*, Vol. 10(2), 1989, pp. 86-108
- 52 'The United Kingdom: privatisation and its political context', *West European Politics*, Vol. 11(4), 1988, pp. 31-49
- 53 'Das Privatisierungskonzept in Grossbritannien' and 'Die Privatisierungsmassnahmen in Grossbritannien 1979-1986', *Zeitschrift für Öffentliche and Gemeinwirtschaftliche Unternehmen*, Vol. 10(1), 1987, pp. 41-9 and 105-16
- 54 'Privatization as theology' (with D. Thomas), *Public Policy and Administration*, Vol. 1(2), 1986, pp. 49-66
- 55 'Will the privatization of public enterprises solve the problem of control?', *Public Administration*, Vol. 63(1), 1985, pp. 7-22
- 56 'Privatization: analysing its appeal and limitations', *Fiscal Studies*, Vol. 5(1), 1984, pp. 36-46
- 57 'The integration of public enterprise and Exchequer finances: unravelling the damaging myths' (with D.R. Steel), *Public Administration*, Vol. 62(3), 1984, pp. 337-48
- 58 'Using Scottish instruments in pursuit of UK objectives', *Local Government Studies*, Vol. 8(3), 1982, pp. 33-46
- 59 'Privatising public enterprise: an analysis of the Government's case' (with D.R. Steel), *Political Quarterly*, Vol. 53(3), 1982, pp. 333-49

- 60 'Nationalised industries: the search for control' (with D.R. Steel), *Public Money*, Vol. 1(1), 1981, pp. 13-19
- 61 'Privatization of UK public enterprises' (with D.R. Steel), *Annals of Public and Cooperative Economics*, Vol. 52(3), 1981, pp. 351-67
- 62 'UK energy policy: the economic and financial control of the nationalised energy industries', *Energy Policy*, Vol. 8(2), 1981, pp. 99-112
- 63 'The economic and financial control of the UK nationalised industries', *Economic Journal*, Vol. 90, Part 358, 1980, pp. 243-65
- 64 'The Scottish Rate Support Grant: how different from the English and Welsh?', *Public Administration*, Vol. 58(1), 1980, pp. 25-46
- 65 'The impact of the devolution commitment on the Scottish body politic' (with M.J. Keating), *Australian Journal of Politics & History*, Vol. 26(3), 1980, pp. 386-402
- 66 'Restructuring the electricity supply industry' (with J.H. Charlton), *Public Administration Bulletin*, No. 29, 1979, pp. 43-60
- 67 'Public expenditure and accountability', *Omega*, Vol. 7(5), 1979, pp. 469-79
- 68 'Cost benefit analysis of the New Covent Garden Market: a comment', *Public Administration*, Vol. 57(1), 1979, pp. 105-08

REFEREED BOOK CHAPTERS

- 1 'The uses and abuses of transparency', in E. Alloa (ed.) *This Obscure Thing Called Transparency: Politics and Aesthetics of a Contemporary Metaphor*, Leuven University Press, Chapter 3, 2022, pp. 37-66
- 2 'The politics of Scotland's public finances', in M. Keating (ed.) *The Oxford Handbook of Scottish Politics*, Oxford University Press, Chapter 28, 2020, pp. 512-42
- 3 'The politics of fiscal squeeze' (with C. Hood), in C. Hood, D. Heald and R. Himaz (eds) *When the Party's Over: The Politics of Fiscal Squeeze in Perspective*, Proceedings of the British Academy 197, Oxford, Oxford University Press, 2014, pp. 3-25
- 4 'Politics in and after fiscal squeeze' (with R. Himaz and C. Hood), in C. Hood, D. Heald and R. Himaz (eds) *When the Party's Over: The Politics of Fiscal Squeeze in Perspective*, Proceedings of the British Academy 197, Oxford, Oxford University Press, 2014, pp. 257-73
- 5 'Strengthening fiscal transparency', in R. Allen, R. Hemming and B. Potter (eds) *Handbook of Public Financial Management*, New York, Palgrave Macmillan, 2013, pp. 711-41
- 6 'Rethinking public expenditure from a social democratic perspective', in M. Keating and D. McCrone (eds) *The Crisis of Social Democracy in Europe*, Edinburgh, Edinburgh University Press, 2013, pp. 68-86
- 7 'Using management research to influence policy-makers', in C. Cassell and W.J. Lee (eds) *Challenges and Controversies in Management Research*, Abingdon, Routledge, 2011, pp. 275-91
- 8 'Accounting for PPPs in a changing world' (with G. Georgiou), in G. Hodge, C. Greve and A. Boardman (eds), *International Handbook on Public-Private Partnerships*, Cheltenham, Edward Elgar, 2010, pp. 237-61
- 9 'Varieties of transparency', in C. Hood and D. Heald (eds), *Transparency: The Key to Better Governance?*, Proceedings of the British Academy 135, Oxford, Oxford University Press, 2006, pp. 25-43
- 10 'Transparency as an instrumental value', in C. Hood and D. Heald (eds), *Transparency: The Key to Better Governance?*, Proceedings of the British Academy 135, Oxford, Oxford University Press, 2006, pp. 59-73
- 11 'Scotland's fiscal relationships with England and the United Kingdom' (with A. McLeod), in W. Miller (ed.), *Anglo-Scottish Relations Since 1900*, Proceedings of the British Academy 128, Oxford, Oxford University Press, 2005, pp. 95-112
- 12 'Public expenditure' (with A. McLeod), *The Laws of Scotland: Stair Memorial Encyclopaedia – Constitutional Law volume*, Edinburgh, LexisNexis Butterworths, 2002, paras 480-551

- 13 'Beyond Barnett? Funding devolution' (with A. McLeod), in J. Adams and P. Robinson (eds), *Devolution in Practice: Public Policy Differences within the UK*, London, IPPR, 2002, pp. 147-75
- 14 'The fiscal arrangements for devolution' (with N. Geaughan), in J. McCarthy and D. Newlands (eds) *Governing Scotland: Problems and Prospects*, Aldershot, Avebury, 1999, pp. 43-61
- 15 'The private financing of public infrastructure' (with N. Geaughan), in G. Stoker (ed.), *The New Management of Local Governance: Audit of an Era of Change in Britain*, London, Macmillan, 1999, pp. 222-36
- 16 'Fiscal opportunities', in R. Wilson (ed.) *Hard Choices: Policy Autonomy and Priority-Setting*, Belfast, Democratic Dialogue, Eastern Health and Social Services Board, and Northern Ireland Economic Council, 1998, pp. 71-87
- 17 'Fiscal implications' (with N. Geaughan) in P. Norton (ed.), *The Consequences of Devolution*, KingHall Paper No 6, London, Hansard Society, 1998, pp. 11-13
- 18 'Public enterprise developments: an international perspective', in J. Allan (ed.), *Public Enterprise in an Era of Change*, Regina, Canadian Plains Research Center, University of Regina, 1998, pp. 6170
- 19 'Controlling public expenditure', in D. Corry (ed.), *Public Expenditure: Effective Management and Control*, London, Institute for Public Policy Research, 1997, pp. 167-91
- 20 'Accounting and accountability for infrastructure', in I. Lapsley and R.M.S. Wilson (eds), *Explorations in Financial Control*, London, International Thomson Press, 1997, pp. 214-39
- 21 'NHS capital charging after five years' (with D.A. Scott), in A. Harrison (ed.), *Health Care UK 1995/96*, London, King's Fund, 1996, pp. 131-40
- 22 'Financing a Scottish Parliament' (with N. Geaughan), in S. Tindale (ed.), *The State and the Nations: The Politics of Devolution*, London, Institute for Public Policy Research, 1996, pp. 167-83
- 23 'The valuation of NHS hospitals under capital charging' (with D.A. Scott), in S. Brown (ed.), *Cutting Edge 1995: Part 2*, London, Royal Institution of Chartered Surveyors, 1995, pp. 1-15
- 24 'Scotland' (with N. Geaughan), in A. Gillie (ed.), *The Big Spenders: A Review of the Government's Departmental Reports and Major Spending Programmes*, London, CIPFA/PFF, 1995, pp. 23-34
- 25 'Some implications of expenditure planning, grant systems and governmental structures', in A.A. Summers, P.C. Cheshire and L. Senn (eds), *Urban Change in the US and Western Europe: Comparative Analysis and Policy*, Washington DC, Urban Institute, 1993, pp. 437-64
- 26 'Financing an Assembly', in D. McCrone (ed.), *Financing Home Rule*, Edinburgh, Unit for the Study of Government in Scotland, University of Edinburgh, 1990, pp. 16-38
- 27 'Performance measurement of public enterprises: resolving conceptual issues', in K.W. Roskamp and M. Neumann (eds), *Public Finances and the Performance of Enterprises*, Detroit, Wayne State University Press for the International Institute of Public Finance, 1989, pp. 307-24
- 28 'The relevance of UK privatisation for LDCs', in P. Cook and C. Kirkpatrick (eds), *Privatisation in Less Developed Countries*, Brighton, Wheatsheaf, 1988, pp. 68-90
- 29 'Results of simulation: a Treasury view' (with M.V. Posner), in D.A. Heald and R. Rose (eds), *The Public Expenditure Process: Learning by Doing*, London, Public Finance Foundation/Price Waterhouse, 1987, pp. 19-35
- 30 'Privatizing public enterprise: the record of the UK Conservative Government, 1979-1983' (with D.R. Steel), in W.P. Glade (ed.), *State Shrinking: A Comparative Inquiry into Privatization*, Austin, Institute of Latin American Studies, The University of Texas at Austin, 1986, pp. 282-306
- 31 'Grossbritannien: von der Offentlichen Kontrolle zur Privatisierung', in H. Abromeit, G. Himmelmann and U. Jurgens (eds), *Steuerungsinstrument Offentliche Wirtschaft?* Forschungsschwerpunkt Arbeitspolitik, Berlin, Wissenschaftszentrum Berlin für Sozialforschung, 1986, pp. 85-121
- 32 'Privatization: policies, methods and procedures', in Asian Development Bank, *Privatization: Policies, Methods and Procedures*, Manila, 1985, pp. 57-95
- 33 'The privatization of public enterprises 1979-83' (with D.R. Steel), in P.M. Jackson (ed.), *Implementing Government Policy Initiatives: The Thatcher Administration 1979-83*, London, Royal Institute of Public Administration, 1985

- 34 'Privatization of public firms: the experience during the Thatcher Government', in J. Pelkmans and M. van Nie (eds), *Privatization and Deregulation: the European Debate*, Maastricht, European Institute of Public Administration, 1985, pp. 121-43
- 35 'The new agenda' and 'Privatization and public money' (with D.R. Steel), in D.R. Steel and D.A. Heald (eds), *Privatizing Public Enterprises: Options and Dilemmas*, London, Royal Institute of Public Administration, 1984, pp. 13-19 and pp. 21-43
- 36 'Local authorities', in M. Cuthbert (ed.), *Public Expenditure in Scotland: A Critical Appraisal*, Edinburgh, Paul Harris Publishing on behalf of the Scottish Centre of Political Economy, 1982, pp. 145-69
- 37 'Braking Mr. Younger's runaway train: the conflict between the Scottish Office and the local authorities over local government expenditure' (with C.A. Jones and D.W. Lamont), in H.M. Drucker and N.L. Drucker (eds), *The Scottish Government Yearbook 1982*, Edinburgh, Paul Harris Publishing, 1981, pp. 12-56
- 38 'Public employment' (with P.B. Beaumont), in P.M. Jackson (ed.), *Government Policy Initiatives 1979-80: Some Case Studies in Public Administration*, London, Royal Institute of Public Administration, 1981
- 39 'Scotland's public expenditure "needs"', in H.M. Drucker and N.L. Drucker (eds), *The Scottish Government Yearbook 1981*, Edinburgh, Paul Harris Publishing, 1980, pp. 12-56
- 40 'The rehabilitation of the market in social policy', in N. Timms (ed.), *Social Welfare: Why and How?*, London, Routledge and Kegan Paul, 1980, pp. 55-92

CONTRIBUTIONS TO PARLIAMENTARY AND GOVERNMENT PUBLICATIONS

- 1 'Scotland's public finances in 2023-24: the impact of the cost of living and public service reform', [submission](#) to Finance and Public Administration Committee of the Scottish Parliament on 20 August 2022
- 2 [Resource Spending Review](#), written evidence on 21 January 2022 to the Finance and Public Administration Committee of the Scottish Parliament on the Scottish Government's proposed multi-year spending review scheduled for May 2022, on which [oral evidence](#) was given on 8 March 2022
- 3 '[The Future Governance of the Northern Ireland Audit Office](#)', written evidence to the Audit Committee of the Northern Ireland Assembly, 29 January 2021
- 4 '[The Scope and Terms of Reference for the Independent Report and Review of the Fiscal Framework, pp. 33-37](#)', Memorandum to the Finance and Constitution Committee and Social Security Committee of the Scottish Parliament and Scottish Government, 2020
- 5 '[COVID-19 and the devolved fiscal settlement](#)', written evidence to the Finance and Constitution Committee of the Scottish Parliament, 29 May 2020
- 6 '[Written evidence to the Public Accounts Committee's Inquiry into funding for Scotland, Wales and Northern Ireland](#)', 17 June 2019
- 5 '[Response to the Procedure Committee's follow-up questions](#)', 25 January 2019
- 6 '[The Case for a Spending and Tax Committee](#)', written evidence to the House of Commons Procedure Committee's Inquiry into the case for a Budget Committee, 2 November 2018
- 7 '[The Impact of UK Common Frameworks on the Devolution Settlement](#)' (with Iain Wright), memorandum to the Finance and Constitution Committee of the Scottish Parliament, 31 August 2018
- 8 '[The impact of Brexit on the Scottish Budget](#): Memorandum to the Finance and Constitution Committee of the Scottish Parliament', 22 August 2017
- 9 '[Uses of government accounts](#)', Written Evidence to the House of Commons Public Administration and Constitutional Affairs Committee's Inquiry into government accounts, 18 May 2016
- 10 [Oral Evidence](#) to the House of Commons Procedure Committee's Inquiry into Scrutiny of the Government's Supply Estimates, 10 May 2016
- 11 '[Reforming Supply](#)', Written evidence submitted by Professor David Heald to the House of Commons Procedure Committee's inquiry on Scrutiny of the Government's Supply Estimates, 2016
- 12 'Alignment of budgetary processes of UK and Scottish Parliaments', written evidence to the Scottish Parliament's Devolution (Further Powers) Committee, 25 March 2016

- 13 ‘Cultivating illusions, while kicking fundamentals into the long grass’, written evidence to the Scottish Parliament’s Devolution (Further Powers) Committee, 2016
- 14 ‘The future financing of the Scottish Parliament’, in Scottish Parliament Finance Committee, *Agenda 27th Meeting, 2014 (Session 4) Wednesday 5 November 2014 - Further Fiscal Devolution*, Scottish Parliament, Edinburgh, 2014
- 15 ‘The Barnett formula within the devolved financing system’, in Scottish Parliament Finance Committee, *21st Meeting, 2014 (Session 4), Wednesday 25 June 2014: Scotland’s Public Finances Post-2014*, Scottish Parliament, 2014
- 16 ‘The implications for public spending of fixed-term parliaments’, in House of Commons Political and Constitutional Reform Committee, *Fixed-term Parliaments: The Final Year of a Parliament*, Thirteenth Report of Session 2013-14, HC 976. Stationery Office, 2014
- 17 *The Public Audit (Wales) Bill: Memorandum by Professor David Heald to the Public Accounts Committee*, Cardiff, Public Accounts Committee, Public Audit (Wales) Bill PA10, 2012
- 18 ‘Written evidence submitted by Professor David Heald’, Treasury Committee, *Private Finance Initiative*, Seventeenth Report of Session 2010-12, Volume II – Additional Written Evidence, 2011, pp. Ev 131-35
- 19 ‘The implications for public audit of the abolition of the Audit Commission’, Communities and Local Government Committee, *Audit and Inspection of Local Authorities*, Fourth Report of Session 2010-12, Volume 1, HC 763, London, Stationery Office, 2011, pp. Ev 124-27
- 20 ‘Memorandum’, in House of Lords Select Committee on Economic Affairs Committee, *Private Finance Initiative and Off-balance Sheet Debt*, Volume II: Evidence, HL Paper 63-II of Session 2009-10, 2010, pp. 306-10
- 21 ‘The accounting treatment of Private Finance Initiative projects’, in Treasury Committee, *Pre-Budget Report 2009*, Fourth Report of Session 2009-10, HC 120, London, Stationery Office, 2010, pp. Ev 50-2
- 22 ‘Pre-Budget Report 2009: A holding statement’, in Treasury Committee, *Pre-Budget Report 2009*, Fourth Report of Session 2009-10, HC 120, London, Stationery Office, 2010, pp. Ev 78-80
- 23 ‘Budget 2009: The future consideration of public expenditure’, in Treasury Committee, *Budget 2009*, Eighth Report of Session 2008-09, HC 438-II, London, Stationery Office, 2009, pp. Ev 55-7
- 24 ‘Memorandum’, in House of Lords Select Committee on the Barnett Formula, *The Barnett Formula*, First Report of Session 2008-09, HL 139, 2009, pp. 316-24
- 25 ‘Budget 2009: The future consideration of public expenditure’, in Treasury Committee, *Budget 2009*, Eighth Report of Session 2008-09, HC 438-II, London, Stationery Office, 2009, pp. Ev 55-7
- 26 ‘Pre-Budget Report 2008: The return of hard times’, in Treasury Committee, *The Pre-Budget Report 2008*, Second Report of Session 2008-09, H27, London, Stationery Office, 2009, pp. Ev 64-70
- 27 ‘The implications of the delayed switch to IFRS’, in Treasury Committee, *The 2008 Budget*, Ninth Report of Session 2007-08, HC 430 of Session 2007-08, London, Stationery Office, pp. Ev 65-71
- 28 ‘The Pre-Budget Report 2007 and Comprehensive Spending Review: a catalogue of missed opportunities’, in House of Commons Treasury Committee, *The 2007 Comprehensive Spending Review*, First Report of Session 2007-08, HC 55, 2007, London, Stationery Office, pp. Ev 38-42
- 29 ‘Comprehensive Spending Review 2007: urgent issues for Parliament’, in House of Commons Treasury Committee, *The 2007 Comprehensive Spending Review: Prospects and Processes*, Sixth Report of Session 2006-07, HC 279, 2007, London, Stationery Office, pp. Ev 117-20
- 30 ‘Budget 2006: the public expenditure dimension’, in House of Commons Treasury Committee, *The 2006 Budget*, Fourth Report of Session 2005-06, HC 994-II, 2006, London, Stationery Office, pp. Ev 79-82
- 31 ‘Budget Report 2005: the need to reform fiscal institutions’, in House of Commons Treasury Committee, *The 2005 Budget: Oral and Written Evidence*, Volume II, HC 482-II of Session 200405, 2005, London, Stationery Office, pp. Ev 48-50
- 32 ‘Pre-Budget Report 2004: testing the fiscal rules’, in House of Commons Treasury Committee, *The 2004 Pre-Budget Report*, First Report of Session 2004-05, HC 138, 479-II, 2005, London, Stationery Office, pp. Ev 71-74
- 33 ‘Budget 2004: A limited window on SR 2004’, in House of Commons Treasury Committee, *The 2004 Budget*, Sixth Report of Session 2003-04, Volume II, HC 479-II, 2004, London, Stationery Office, pp. Ev 69-70

- 34 'Spending Review 2004: more difficult times ahead', in House of Commons Treasury Committee, *Spending Review 2004: Oral and Written Evidence*, Volume II, HC 906-II of Session 2003-04, 2004, London, Stationery Office, pp. Ev 44-6
- 35 'Parliament's information needs on public expenditure', in House of Commons Treasury Committee, *The 2002 Pre-Budget Report*, Second Report of Session 2002-03, HC 159, 2003, London, Stationery Office, pp. Ev 87-8
- 36 'The public finances in the 2003 Financial Statement and Budget Report', in House of Commons Treasury Committee, *The 2003 Budget*, Seventh Report of Session 2002-03, Volume II, HC 652-II, 2003, pp. Ev 87-9
- 37 'Memorandum', in House of Lords Select Committee on the Constitution, *Devolution: Interinstitutional Relations in the United Kingdom – Evidence complete to 10 July 2002*, HL Paper 147 of Session 2001-02, 2002, London, Stationery Office, pp. 144-47 (oral evidence given on 16 May 2002 appears at pp. 148-57)
- 38 'Decentralization in some non-federal countries: the case of the United Kingdom', in Commission on Fiscal Imbalance, *Report: Supporting Document 3 – Texts Submitted for the International Symposium on Fiscal Imbalance*, Montreal, Quebec Commission on Fiscal Imbalance, 2002, pp.265-86. (The original French version was published as: 'La décentralisation dans certains pays non fédéraux: L'exemple du Royaume-Uni', in Commission sur le déséquilibre fiscal, *Rapport: Annexe 3 – Recueil des textes soumis au Symposium international sur le déséquilibre fiscal*, Montreal, Québec Commission sur le déséquilibre fiscal, 2002, pp. 285-302)
- 39 'The first steps to resource-based Supply', in Treasury Committee, *Resource Accounting and Budgeting, Minutes of Evidence, Tuesday 7 March 2000*, HC 308-i of Session 1999-2000, London, Stationery Office, 2000, Appendix 4, pp. 140-42
- 40 'Views on Whole of Government Accounts', in Treasury, *Whole of Government Accounts*, London, HM Treasury, 1998, Appendix III, pp. 84-6
- 41 'The new fiscal framework', in Treasury Committee, *The New Fiscal Framework and the Comprehensive Spending Review*, Eighth Report of Session 1997-98, HC 960-II, London, Stationery Office, 1998, pp. 2-6
- 42 'The reform of Supply and financial reporting to Parliament', in Procedure Committee, *Resource Accounting and Budgeting*, Second Report of Session 1997-98, HC 438, London, Stationery Office, 1998, pp. 50-4
- 43 'Transparency about public expenditure numbers', in Treasury Committee, *Pre-Budget Report*, HC 420-i & ii, Session 1997-98, London, Stationery Office, 1998, pp. 38-44
- 44 'Resource Budgeting and Parliament', in Treasury Committee, *Resource Accounting and Budgeting*, HC 186 of Session 1996-97, London, Stationery Office, 1996, Appendix 1, pp. 34-40
- 45 'Read across from the Departmental Reports to the Main Estimates', in Treasury Committee, *Resource Accounting and Budgeting*, HC 186 of Session 1996-97, London, Stationery Office, 1996, Appendix 4, pp. 53-6
- 46 'The Private Finance Initiative: value for money and public expenditure control', in Treasury Committee, *The Private Finance Initiative*, HC 146 of Session 1995-96, London, HMSO, 1996, Appendix 17, pp. 160-71
- 47 'Serving Scotland's needs: 1995-96 to 1997-98', in Scottish Affairs Committee, *The Government's Expenditure Plans 1995-96 to 1997-98: Minutes of Evidence of 21 June 1995*, HC 541 of Session 1994-95, London, HMSO, 1995, Appendix, pp. 16-49
- 48 'The outcome of consultation on Estimates reform', in Treasury and Civil Service Committee, *Simplified Estimates and Resource Accounting*, HC 212 of Session 1994-95, London, HMSO, 1995, Appendix 3, pp. 28-38
- 49 *Régulation des Réseaux au Royaume-Uni*, Rapport-pays pour le groupe < Réseaux 2010 > réuni auprès du Commissariat Général du Plan, Paris, Commissariat Général du Plan, 1994, 35 pp.
- 50 'Public expenditure within the Scotland programme: the Government's plans for 1994-95 to 1996-97', in Scottish Affairs Committee, *The Government's Expenditure Plans 1994-95 to 1996-97: Minutes of Evidence of 4 May 1994*, HC 383 of Session 1993-94, London, HMSO, 1994, Appendix 1, pp. 16-38
- 51 'The Government's public expenditure plans, 1994-95 to 1996-97: core documents and two departmental reports', in Treasury and Civil Service Committee, *Departmental Reports of the*

- Chancellor of the Exchequer's Departments: Minutes of Evidence, Tuesday 12 July 1994*, HC 593 of Session 1993-94, London, HMSO, 1994, pp. 1-9
- 52 'The objectives and uses of the Supply Estimates: an assessment of the Treasury's proposals for reformatting', in Treasury and Civil Service Committee, *The Form of the Estimates*, Third Report of Session 1993-94, HC 192, London, HMSO, 1994, pp. 38-43
- 53 'Private finance in the UK public sector: escaping from the dilemmas of the Ryrie rules?', in Treasury and Civil Service Committee, *Private Finance for Public Projects*, HC 508-i, Session 1992-93, London, HMSO, 1993, Annex 3, pp. 15-25
- 54 'The Scotland Programme, 1993-94 to 1995-96', in Scottish Affairs Committee, *The Government's Expenditure Plans 1993-94 to 1995-96*, HC 618, Session 1992-93, London, HMSO, 1993, Appendix 1, pp. 22-48
- 55 'The Scotland Programme family of organisations', in Scottish Affairs Committee, *The Government's Expenditure Plans 1993-94 to 1995-96*, HC 618, Session 1992-93, London, HMSO, 1993, Appendix 5, pp. 57-60
- 56 'The Public Expenditure Survey in a state of crisis', in Treasury and Civil Service Committee, *The 1991 Autumn Statement*, First Report of Session 1991-92, HC 58, London, HMSO, 1991, Appendix 8, pp. 37-47
- 57 'Core data on public expenditure: the role of the Statistical Supplement to the Autumn Statement', in Treasury and Civil Service Committee, *The New System of Departmental Reports*, Fifth Report of Session 1990-91, HC 290, London, HMSO, 1991, Appendix 4, pp. 34-6
- 58 'The public expenditure dimension of the Autumn Statement', in Treasury and Civil Service Committee, *The 1991 Autumn Statement*, First Report of Session 1990-91, HC 41, London, HMSO, 1990, Appendix 1, pp. 30-7
- 59 'Territorial expenditure, asset sales and the new planning total', in Treasury and Civil Service Committee, *The Government's Expenditure Plans: 1989-90 to 1991-92*, Sixth Report of Session 1988-89, HC 217, London, HMSO, 1989, Appendix 1, pp. 30-6
- 60 'Memorandum', in Treasury and Civil Service Committee, *Civil Service Recruitment Training and Career Management, and Public Sector Manpower*, HC 358-i of Session 1986-87, London, HMSO, 1987, Appendix 19, pp. 134-37
- 61 'Memorandum by the specialist adviser', in Committee on Scottish Affairs, *Scottish Aspects of the Government's Public Expenditure Plans 1983-84 to 1984-95*, HC 354 of Session 1982-83, London, HMSO, 1983, Appendix 3, pp. 58-82
- 62 *The Monopolies and Mergers Commission's Verdict on the CEBG's Investment Appraisals*, Occasional Paper 5, London, Electricity Consumers Council, 1982
- 63 'Public expenditure in Scotland', in Committee on Scottish Affairs, *Scottish Aspects of the 1982-85 Public Expenditure White Paper*, HC 413 of Session 1981-82, London, HMSO, 1982, Appendix 1, pp. 75-92
- 64 'Memorandum by specialist adviser', in Committee on Scottish Affairs, *Scottish Aspects of the 1980-84 Public Expenditure White Paper: Minutes of Evidence*, HC 689 of Session 1979-80, pp. 91113, London, HMSO, 1980
- 65 'The re-organisation of the electricity supply industry' (with J.H. Charlton), in Select Committee on Nationalised Industries, *Re-organising the Electricity Supply Industry: Pre-Legislative Hearings*, Ninth Report of Session 1977-78, HC 636, London, HMSO, 1978, pp. 370-5
- 66 'A critique of HM Treasury's proposal to integrate cash limits and the supply estimates', in Select Committee on Expenditure (General Sub-Committee), *Financial Accountability to Parliament*, Fourteenth Report of Session 1977-1978, HC 661, London, HMSO, 1978, pp. 84-8
- 67 'The control of public expenditure', in Expenditure Committee, *The Financing of Public Expenditure*, First Report of Session 1976-77, HC 69-II, London, HMSO, 1976, pp. 199-205

OTHER PUBLICATIONS

- 1 [*Surmounting Obstacles to Fiscal Transparency*](#), Global Initiative for Fiscal Transparency, Washington DC, 2015
- 2 'Comments on 'Towards a (semi-)narrative analysis of fiscal policy in EU member states'', in Banca d'Italia, *Public Finances Today: Lessons Learned and Challenges Ahead*, Proceedings of the 2014 Research Department Public Finance Workshop, Rome, Banca d'Italia, 2015, pp. 517-9

- 3 'Comments on Section 4: Fiscal tools to control macroeconomic risks and imbalances: experiences and prescriptions', in Banca d'Italia, *Fiscal Policy and Macroeconomic Imbalances*, Proceedings of the 2013 Research Department Public Finance Workshop, Rome, Banca d'Italia, 2014, pp. 785-8
- 4 'Comments on Session 4: Policies to promote sustainable growth', in Banca d'Italia, *Fiscal Policy and Growth*, Proceedings of the 2012 Research Department Public Finance Workshop, Rome, Banca d'Italia, 2013, pp. 699-702
- 5 'Comment: national fiscal frameworks – the experience', in Banca d'Italia, *Rules and Institutions for Sound Fiscal Policy after the Crisis*, Proceedings of the 2011 Research Department Public Finance Workshop, Rome, Banca d'Italia, 2012, pp. 199-202
- 6 'Comment: fiscal policy and fiscal rules', in Banca d'Italia, *Fiscal Policy: Lessons from the Crisis*, Proceedings of the 2010 Research Department Public Finance Workshop, Rome, Banca d'Italia, 2011, pp. 613-17
- 7 'Comment: fiscal policy and budgetary institutions', in Banca d'Italia, *Fiscal Policy: Current Issues and Challenges*, Proceedings of the 2007 Research Department Public Finance Workshop, Rome, Banca d'Italia, 2007, pp. 733-35
- 8 'Reforming the governance of the NAO', *Public Money & Management*, Vol. 29(2), 2009, pp. 8385
- 9 'A reform too far', *Public Finance*, 21-27 November 2008, pp. 22-3
- 10 'Balance of power left hanging', *Guardian Public*, December 2008, p. 41
- 11 'Comment: tax competition and tax harmonisation', in Banca d'Italia, *Tax Policy*, Proceedings of the 2003 Research Department Public Finance Workshop, Rome, Banca d'Italia, 2003, pp. 417-20
- 12 *Financing UK Devolution in Practice*, Aberdeen Papers in Accountancy, Finance and Management, Working Paper 01-8, Aberdeen, University of Aberdeen, 2001
- 13 *Capital Charging in Public Healthcare*, Aberdeen Papers in Accountancy, Finance and Management, Working Paper 00-16, Aberdeen, University of Aberdeen, 2000
- 14 *Formula-based Territorial Public Expenditure in the United Kingdom*, Aberdeen Papers in Accountancy, Finance and Management, Aberdeen, Department of Accountancy, University of Aberdeen, 1992, pp. ii and 78
- 15 *Accounting for the Severn Bridge*, Studies in Public Policy No. 189, Glasgow, University of Strathclyde, 1991, iv and 93 pp.
- 16 *Charging by British Government: Evidence from the Public Expenditure Survey*, Studies in Public Policy No. 173, Glasgow, University of Strathclyde, 1989, 73 pp.
- 17 *The Control of Public Expenditure: Searching for a New Consensus*, Manchester, Manchester Statistical Society, 1986
- 18 'Spending cuts, centralisation, and the threat to local democracy', *SLA News*, No. 184, November/December 1984, pp. 13-9
- 19 'Why public sector unions are on the defensive' (with G.S. Morris), *Personnel Management*, 1984, pp. 30-4
- 20 'Accountability: the public spending miasma', *Management Today*, March 1984, pp. 88-92 and 94
- 21 'Checking out the CEGB's sums', *Accountant*, Vol. 188, No. 5639, 21 April 1983, pp. 11-14
- 22 'Public sector decline', *Local Government Manpower*, Vol. 27, No. 6, 1983, pp. 16-17
- 23 'The public spending crisis', *Management Accounting*, Vol. 61, November 1983, pp. 20-22
- 24 'Public concern vs. private benefit', *Times Higher Educational Supplement*, Vol. 568, 23 September 1983, p. 11
- 25 'Improving financial management in the public sector', *Accountant*, Vol. 189, No. 5660, 22 September 1983, pp. 11-13
- 26 'Spesa pubblica e responsabilita pubblica', *Economia Pubblica*, Vol. 10, 1980, pp. 102-03
- 27 'Controllo delle imprese pubbliche', *Economia Pubblica*, Vol. 10, 1980, pp. 188-90
- 28 'Programmi de denazionalizzazione del governo conservatore', *Economia Pubblica*, Vol. 10, 1980, pp. 247-49
- 29 *Territorial Equity and Public Finances: Concepts and Confusion*, Glasgow, Centre for Study of Public Policy, University of Strathclyde, 1980
- 30 'Collective bargaining in the public corporation' (with A.W.J. Thomson), *Personnel Management*, September, 1979
- 31 'Tory policies towards the public sector', *Scottish Trade Union Review*, No. 7, 1979, pp. 4-10

- 32 'Reviewing the Post Office', *Public Enterprise*, No. 15, 1978, pp. 4-5
- 33 'Giving the Scottish Assembly financial teeth', *Scottish Fabian Research Paper 1*, mimeo, Glasgow, Scottish Council of Fabian Societies, 1977
- 34 'Whatever happened to devolved taxes?', *Public Finance and Accountancy*, November, 1977
- 35 'Devolution and the control of public enterprises', *Public Enterprise*, No. 13, August, 1977
- 36 *Towards a Concept of Territorial Justice*, Occasional Paper No. 3, Glasgow, Policy Analysis Research Unit, Glasgow College of Technology, April, 1977
- 37 'Financing the new Scottish local authorities', 3-part article in *Telescope* of February, March and April, 1976
- 38 'Financing devolution', *National Westminster Bank Review*, November, 1975
- 39 'The impact of Kilbrandon on local government', *Municipal Journal*, 25 August, 1974

David Heald, Glasgow, September 2022