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Guidance on Temporary Acting Accounting Officers

Dear Accounting Officer

Contact

Please address enquiries to TOAEnquiries@hmtreasury.gov.uk

Action

All Principal Accounting Officers should be aware of the following guidance.

Context

[Managing Public Money](#) includes guidance on ensuring that there is always Accounting Officer cover in Departments.

Managing Public Money 3.6.2 states that:

'When the accounting officer is absent and cannot readily be contacted, another senior official should deputise. If a significant absence is planned, the accounting officer may invite the Treasury (or the sponsor department, as the case may be) to appoint a temporary acting accounting officer.'

Reflecting *Managing Public Money*, some Departments have appointed Second Permanent Secretaries or other senior officials to act as a Temporary Acting Accounting Officer when they expect the PAO to have a significant absence. In these circumstances, a Temporary Acting Accounting Officer stands in the shoes of the Principal Accounting Officer. They are not acting on behalf of the PAO but are personally responsible to Parliament in their own right. Their decisions are not subject to ratification by the Principal

Accounting Officer and their role should only be activated if the Principal Accounting Officer is unable to fulfil their obligations. To all intents and purposes the Temporary Acting Accounting Officer replaces the Principal Accounting Officer.

The important principles of Clear Line of Sight remain. Lines of accountability should be simple and easy to follow to ensure that the Principal Accounting Officer is held responsible for the activities of their Department. Following their return the PAO may well be required to attend any relevant PAC hearings and will still be personally responsible for ensuring that the requirements of *Managing Public Money* section 3.3 are met. The PAC may also ask the Temporary Acting Accounting Officer to attend if doing so would be helpful to their deliberations.

It is therefore essential that the responsibilities of the Temporary Acting Accounting Officer are set out clearly in an Appointment Letter. Before appointing a Temporary Acting Accounting Officer, HM Treasury advice should be sought – HMT will be responsible for appointing a temporary PAO. A similar logic can also apply for an AO in an ALB, whereby the arrangement must be agreed and formalised between the Department and the ALB.

The Appointment Letter will describe the arrangements for activating the Temporary Acting Accounting Officer role.

Alongside this DAO letter we have published a template letter for the appointment of Temporary Acting Accounting Officers. For appointments of deputies to PAOs, this letter should be completed and sent to TOAenquiries@hmtreasury.gov.uk for approval and signature by the Permanent Secretary to the Treasury. For all other AO appointments, this template can be used as guidance by the relevant Department.

For the avoidance of doubt, there is a distinction between a Temporary Acting Accounting Officers as set out above and Additional Accounting Officers. Additional Accounting Officers can be appointed to defined part(s) of the Department's business at the discretion of the PAO. The relationship between additional Accounting Officers and the PAO functions in the same manner as the PAO to the Accounting Officers of their ALBs and does not lessen the personal responsibility of the Principal Accounting Officer.

A handwritten signature in dark ink, appearing to read 'RDBrown', with a horizontal line underneath.

Richard Brown

Treasury Officer of Accounts