

[INSERT NAME]  
[INSERT DEPARTMENT]  
[Recipient Address]  
[By email]

020 7270 4360 / 5158  
[Tom.scholar@hmtreasury.gov.uk](mailto:Tom.scholar@hmtreasury.gov.uk)  
[www.gov.uk/hm-treasury](http://www.gov.uk/hm-treasury)

XX Month Year

## TEMPORARY ACTING ACCOUNTING OFFICER FOR THE [INSERT DEPARTMENT]

This letter formally records your appointment as Temporary Acting Accounting Officer for the [INSERT DEPARTMENT] ('the department'). In line with Managing Public Money paragraph 3.6.2.<sup>1</sup> When [INSERT NAME OF PAO] is temporarily unable to fulfil their principal accounting officer responsibilities you will take on accounting officer responsibilities. You will therefore be the Temporary Acting Accounting Officer for the department in designated periods of [INSERT NAME OF PAO]'s absence.

[INSERT NAME OF PAO]'s Principal Private Secretary and you should agree when periods of absence arise and confirm that the arrangements set out in this letter will come into force, as well as agreeing and confirming when such periods will end. HM Treasury should be notified when each period commences and ceases.

Your appointment is in accordance with Section 5, subsection 6 of the Government Resources and Accounts Act (GRAA) 2000 and carries with it the responsibility for ensuring that resources authorised by Parliament and sums to be paid out of the Consolidated Fund, in respect of the department, are used for the purposes intended by Parliament.

In essence, as a temporary acting accounting officer, you must be able to assure Parliament and the public of high standards of probity in the management of public funds. This will include the department's governance statement; decision-making and financial management assurances when considering, promoting and safeguarding regularity, propriety, affordability, feasibility, risk, and value for money across the public sector; and accounting accurately and transparently, for your department's financial position and transactions. It is important that you appreciate that if you do not meet the standards required of accounting officers, your designation can be withdrawn.

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<sup>1</sup> <https://www.gov.uk/government/publications/managing-public-money> 3.6.2 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.

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[Managing Public Money](#) sets out the principles and high standards expected for handling public resources and Chapter 3 focuses on the main responsibilities of an accounting officer. Your accountability will be subject to [INSERT NAME OF PAO] overall responsibilities for the department. As part of these responsibilities, the Committee of Public Accounts may invite you to attend as a witness at its evidence sessions. Appearing as a witness before the Committee is not optional. It is only with specific agreement of the Chair of the Committee that an accounting officer may defer his or her attendance or send a substitute.

You should also look at the following Treasury issued handbooks:

- [The accounting officer's survival guide](#) which draws out the main accounting officer's responsibilities,
- [Making an accounting officer assessment](#) which advises accounting officers faced with challenging decisions on policy initiatives,
- [Parliamentary scrutiny of public spending](#) which provides practical guidance on engagement with the National Audit office and the Committee of Public Accounts, and
- [Regularity, Propriety and Value for Money](#) which contains many learning examples for accounting officers.

The Civil Service Leadership Academy provides a full training package for newly appointed accounting officers, namely the "*Accounting Officers' Responsibilities Roundtable*". The roundtables are delivered by and held in the Treasury and cover the concepts of regularity, propriety, value for money and feasibility as they affect public service delivery. I recommend that you contact the Leadership Academy on: [csleadershipacademy@cabinetoffice.gov.uk](mailto:csleadershipacademy@cabinetoffice.gov.uk) to arrange your attendance.

If you think that the Treasury Officer of Accounts team at HM Treasury might also be able to help you further in your accounting officer capacity by providing advice, please do not hesitate to get in touch with them at [TOAEnquiries@hmtreasury.gov.uk](mailto:TOAEnquiries@hmtreasury.gov.uk).

Additionally, [INSERT NAME OF FINANCE DIRECTOR], will be able to talk to you about your role as a temporary acting accounting officer. You should also arrange a discussion with staff at the National Audit Office.

I am copying this letter to the Comptroller and Auditor General, the Clerk of the Committee of Public Accounts, the Treasury Officer of Accounts, [Carrie Griffin](#) at the Civil Service Leadership Academy and to [INSERT DEPARTMENT]'s Finance Director.

Tom Scholar