

**ACCOUNTING OFFICER APPOINTMENT LETTER  
FOR USE BY ACCOUNTING OFFICERS OF  
NON-DEPARTMENT PUBLIC BODIES (NDPBs)**

[Appointee]

[Department / Agency]

[Address]

[Town / City, Postcode]

[Date]

**ACCOUNTING OFFICER FOR [Name of NDPB]**

I am writing in my capacity as Principal Accounting Officer to designate you as Accounting Officer for [named NDPB] [in succession to] with effect from [Day, Month, Year].

As Principal Accounting Officer, I am accountable in respect of the Department's Resource Estimate. This includes the monies paid from that Resource Estimate in respect of the [named NDPB]. I must satisfy myself that the funds authorised by Parliament are used for the purposes intended by Parliament and that these funds and any receipts are properly accounted for. Your accountability is subject to mine as Principal Accounting Officer. Our separate responsibilities and accountabilities are set out in more detail in the [named NDPB framework document / Management Statement and Financial Memorandum].

Chapter 3 of *Managing Public Money*<sup>1</sup>- the successor to *Government Accounting* - sets out the responsibilities of an Accounting Officer, whether in a Department or Arms Length Body such as the [named NDPB]. As Accounting Officer, you are personally responsible for safeguarding the public funds for which you have charge; for ensuring propriety and regularity in the handling of public funds; and for the day-to-day operations and management of the [named NDPB]. In addition, you should ensure that the [named NDPB] as a whole is run on the basis of the standards, in terms of governance, decision-making and financial management that are set out in Box 3.1 of *Managing Public Money*.

You will wish to note the circumstances set out in sections 3.8.4 – 3.8.5 of the Memorandum in the event that you were to be overruled by your Board on a matter of propriety, regularity or value for money. You should inform me of any such issues in the first instance. But in the event of a written direction from the Board, you will of course need to inform the Comptroller & Auditor General.

We are liable to be summoned to attend as witnesses to a hearing of the Public Accounts Committee (PAC) to give evidence on the discharge of our responsibilities as Accounting Officers. Appearing as a witness before the PAC is not optional. It is only with specific PAC agreement that an Accounting Officer may defer their appearance or send a substitute.

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<sup>1</sup> [http://www.hm-treasury.gov.uk/d/mpm\\_ch3.pdf](http://www.hm-treasury.gov.uk/d/mpm_ch3.pdf)

In designating you as Accounting officer for the [named NDPB], I must make it clear that, if for any reason I conclude you are no longer a fit and proper person to carry the responsibilities of an Accounting Officer, the designation may be withdrawn.

You may also find it helpful to look at the Treasury issued handbook on '*Regularity, Propriety and Value for Money*<sup>2</sup>', which contains many learning examples for Accounting Officers.

I consider it essential that each new Accounting Officer, as part of the introductory process, attends the National School of Government's "*An Introduction to Public Accountability for Chief Executives*". This is specifically designed for newly appointed Chief Executives. [In addition, as an appointee who has come in from the private sector, the NSG can provide guidance or one-to-one training on issues of which you need to be aware in the public sector and where higher expectations, in terms of regularity and propriety, apply than in the private sector.] You should contact the NSG Programme Manager on 01344 634622.

Additionally, I have asked [named] Finance Director to talk to you about your role as Accounting Officer and discuss any concerns you may have. As standard practice, newly designated Accounting Officers should also have a discussion with staff at the National Audit Office.

[Any other specific points that individual Departments wish to say in the designation letter.]

I am copying this letter, without enclosures to the Chairman of the [named NDPB], the Comptroller and Auditor General, the Clerk of the Committee of Public Accounts, Rod Clark (NSG) and the Treasury Officer of Accounts.

[Signed]

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<sup>2</sup> [http://www.hm-treasury.gov.uk/psr\\_governance\\_valueformoney.htm](http://www.hm-treasury.gov.uk/psr_governance_valueformoney.htm)