

H M Treasury

Brian Glicksman
Treasury Officer of Accounts



Allington Towers
19 Allington Street
London SW1E 5EB

Enquiries about distribution of DAO letters
to:
Mangai Rajasingham
Tel: 020 7270 5362
Fax: 020 7270 4311
Mangai.rajasingham@hm-treasury.gov.uk

Dear Accounting Officer

DAO(GEN)05/01

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CHANGES IN AO APPOINTMENTS ARISING FROM THE INTRODUCTION OF RESOURCE ACCOUNTING AND BUDGETING (RAB)

Purpose of this DAO letter

To notify Accounting Officers of changes to departmental AO appointments following the move to RAB.

Reasons for updating AO appointments following the move to RAB

2. There is a need to update departmental Accounting Officer appointments to take account of the move to RAB. There are two main reasons for this.

3. First, resource based Estimates have a departmental scope in line with the definition of the departmental boundary as set out in the RA Manual in Chapter 1.5. Accordingly, from 2001-02 onwards each department will produce a single departmental Estimate and resource Account. As a result of this change, use of the terms "Class" and "Vote" in relation to supply Estimates will no longer apply. Instead Estimates will be referred to department by department and these will be divided into Requests for Resources (RfRs).

4. When most existing departmental AO appointment letters were issued they referred to accountability for the "Votes and accounts of your department" or, in some cases, to responsibility for named Votes. Such terminology is now out of date and appointments should be for "Estimates and accounts", for named RfRs or, in a minority of cases, for named distinct operations within a department. AOs will have responsibility for ensuring that resources authorised by Parliament (and sums authorised by Parliament to be paid out of the Consolidated Fund) are used for the purposes authorised by Parliament. Section 5, subsection 7 of the GRAA requires that "While a person holds appointment as a department's accounting officer he shall be responsible for –

- (a) the preparation of the department's resource accounts, and
- (b) their transmission to the Comptroller and Auditor General."

5. Second, AO appointments in departments up to and including 2000-01 were in compliance with Section 22 of the Exchequer and Audit Departments Act 1866. From 2001-02 onwards AO appointments will be made in compliance with section 5 of the

Government Resources and Accounts Act 2000 (GRAA). Subsections 6 and 8 of Section 5 of the GRAA provide for the appointment of Principal and Additional Accounting Officers respectively for departments.

6. There are, however, no implications for AO appointments for NDPBs and Trading Funds or for AOs who are responsible for White Paper accounts. There are also no implications for Agency Accounting Officers appointed by departments and who do not have responsibility for their own RfR or departmental Estimate.

Arrangements for Updating AO appointments

7. This letter formally notifies Principal and Additional Accounting Officers in departments that responsibilities are now expanded to encompass the resource based Estimates and accounts for your department or operation within a department. In respect of the financial year 2000-01 you will, of course, continue to have responsibility for the production of the cash based Appropriation Accounts and all associated transactions and operations.

8. In order to update individual AO appointments and to place such appointments on the correct statutory basis, letters are being prepared for circulation to AOs appointed by the Treasury.

9. Whilst both this letter, and the individual letters referred to above, are being signed by me as Treasury Officer of Accounts rather than by Sir Andrew Turnbull as Permanent Secretary to the Treasury, he has asked me to note that he is in full agreement with the approach being taken and I can confirm that the letters issued by me for this purpose have the same weight as would have been the case if they had been signed by Sir Andrew.

Supplement to the AO Memorandum

10. Attached to this letter is a supplement to the AO Memorandum which takes account of RAB. This should be read in conjunction with the cash version of the Memorandum issued in April 2000 until all cash accounting transactions have been concluded. The supplement is unchanged from the cash Memorandum except insofar as it uses RAB terminology.

11. It is intended that a new version of the AO Memorandum which will have a “new look” and is intended to be more user friendly will be issued later in the year following consultation with departments. The new memorandum will take account of recent developments including experience of joined up working and any recommendations arising from the Government’s Response to Lord Sharman’s “*Holding to Account*” report.

12. Queries about this letter should be addressed to Lorraine Constable on x5361 (email lorraine.constable@hm-treasury.gov.uk);. Queries about DAO letters more generally should be addressed to Mangai Rajasingham on x5362 (email mangai.rajasingham@hm-treasury.gov.uk);).

BRIAN GLICKSMAN
Treasury Officer of Accounts

THE RESPONSIBILITIES OF AN ACCOUNTING OFFICER

Introduction

1. Accounting Officers for Estimates and trading funds are appointed by the Treasury in compliance with Section 5, subsection (1) of the Government Resources and Accounts Act 2000 or Section 4(6) of the Government Trading Funds Act 1973, as amended by the Government Trading Act 1990. The Chief Executives of agencies established under the **Next Steps initiative** which do not have their own Estimate or RfR or trading fund are designated as Agency Accounting Officers by the appropriate departmental Accounting Officer (i.e. either by the principal Accounting Officer or by an additional Accounting Officer – see paragraphs 21 and 22 below). An Accounting Officer has the personal duty of signing the accounts described in his or her letter of appointment and, by virtue of that duty, the further duty of being a witness before the **Committee of Public Accounts** (PAC), to deal with questions arising from those accounts or, more commonly, from reports made to Parliament by the **Comptroller and Auditor General** under the National Audit Act 1983. Associated with these duties are the further responsibilities which are the subject of this memorandum. More detailed guidance for the Accounting Officer and supporting staff is contained in the Treasury Manual entitled “Government Accounting”.

2. It is incumbent on the officials who serve as Accounting Officers to combine these duties with their duty to serve the Minister in charge of their department, to whom they are responsible and from whom they derive their authority (subject only to any further specific powers which may be vested in them by statute, as in the case of the Board of Inland Revenue or the Commissioners of Customs and Excise). The Minister in turn is responsible to Parliament in respect of the policies, actions and conduct of the department.

3. It is the long-standing practice, approved by the PAC, that the Permanent Secretary of a department (or permanent head of a minor department, who may be of lower rank) is appointed as its principal Accounting Officer. However in some departments it is appropriate in the interests of effective financial management for other very senior managers responsible for particular activities to be appointed as additional Accounting Officers; and in the case of Next Steps agencies each Chief Executive must have a defined Accounting Officer responsibility.

4. Paragraph 5 below describes the general responsibilities of the principal Accounting Officer of each department. Paragraphs 6–17 set out the responsibilities which, unless otherwise provided for (see paragraphs 18, 21 and 22), are common to all Accounting Officers in respect of the public funds for which they are responsible. Paragraphs 18 and 19 deal with the relationship between the permanent head of a department and any additional Accounting Officers in that department. Paragraphs 20–23 explain the position of Chief Executives of Next Steps agencies. The responsibilities of the senior full-time officials in certain non-departmental bodies are covered in paragraphs 33–37 below.

The general responsibilities of the permanent head of department

5. The appointment of the permanent head of a department as its principal Accounting Officer reflects the fact that under the Minister he or she has personal responsibility for the overall organisation, management and staffing of the department and for department-wide procedures, where these are appropriate, in financial and other matters. The permanent head must ensure that there is a high standard of financial management in the department as a whole; that financial systems and procedures promote the efficient and economical conduct

of business and safeguard financial propriety and regularity throughout the department; and that financial considerations are fully taken into account in decisions on policy proposals. Specific responsibility for the organisation, management, staffing and financial and other procedures in a defined area of the department may be assigned to an additional Accounting Officer or an agency Accounting Officer (see paragraphs 18–23 below).

The specific responsibilities of Accounting Officers

6. The essence of an Accounting Officer's role is a personal responsibility for the propriety and regularity of the public finances for which he or she is answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all the available resources.

7. As Accounting Officer you must:

- a sign the resource, trading and other accounts assigned to you, and in doing so accept personal responsibility for their proper presentation as prescribed in legislation or by the Treasury;
- b ensure that proper financial procedures are followed and that accounting records are maintained in a form suited to the requirements of management as well as in the form prescribed for published accounts;
- c ensure that the public funds for which you are responsible are properly and well managed (see paragraph 8 below) and safeguarded, with independent and effective checks of cash balances in the hands of any official;
- d ensure that assets for which you are responsible, such as land, buildings or other property, including stores and equipment, are controlled and safeguarded with similar care, and with checks as appropriate;
- e ensure that, in the consideration of policy proposals relating to the expenditure or income for which you have responsibilities as Accounting Officer, all relevant financial considerations, including any issues of propriety, regularity or value for money, are taken into account, and where necessary brought to the attention of Ministers.

8. An Accounting Officer should ensure that effective management systems appropriate for the achievement of the organisation's objectives, including financial monitoring and control systems, have been put in place. You should also ensure that managers at all levels:

- a have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives;
- b are assigned well defined responsibilities for making the best use of resources (both those consumed by their own commands and any made available to organisations or individuals outside the department), including a critical scrutiny of output and value for money;
- c have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.

9. An Accounting Officer must make sure that arrangements for delegation promote good management and that he or she is supported by the necessary staff with an appropriate balance of skills. The latter requires careful selection and development of staff and the

sufficient provision of special skills and services (scientific, economic, statistical, accountancy, consultancy, inspection and review, etc). Arrangements for internal audit should accord with the objectives, standards and practices set out in the Treasury's "Government Internal Audit Manual".

10. An Accounting Officer should ensure that the impact of departmental activities on others is properly identified and where appropriate taken into account. For example, it might be decided that a department should contribute to a joined-up activity led by another organisation (whether in the public or private sectors) and that, even though this would not directly contribute to the achievement of the department's own objectives, it should make the contribution in view of the impact it would have on the achievement of the other organisation's objectives. The Accounting Officer will need to show that the participation represents good value for money overall and that appropriate controls are in place to safeguard propriety and to provide proper accountability. Similarly, an Accounting Officer should ensure that the organisation's staff are as conscientious in their approach to costs not borne directly on the department's Estimate (such as costs incurred by other organisations or the Exchequer's financing costs, eg relating to banking and cash flow) as they would be were such costs directly borne.

11. In the case of joint working, there is no reason why more than one Accounting Officer should not be held responsible for the delivery of a joined-up service. But lines of responsibility need to be clearly defined, so it is absolutely clear what each Accounting Officer is responsible and accountable for.

Regularity and propriety of expenditure

12. An Accounting Officer has a particular responsibility for ensuring compliance with parliamentary requirements in the control of expenditure. A fundamental requirement is that funds should be applied only to the extent and for the purposes authorised by Parliament. Parliament's attention must be drawn to losses or special payments, by appropriate notation of the relevant account. In the case of voted expenditure, any payments made must be within the ambit and amount of the Estimate, and parliamentary approval must have been sought and given. In cases not covered by the original Estimate, e.g. in connection with a service not contemplated when that Estimate was presented, or where a temporary advance from the Contingencies Fund has been sanctioned by the Treasury, the Accounting Officer must ensure that parliamentary approval is sought and given at the earliest opportunity by way of a Supplementary Estimate or, if necessary, Excess Vote [NB I Presume we have no intention of dispensing with the term excess vote under RAB?].

13. An Accounting Officer is responsible for ensuring that specific Treasury sanction for expenditure has been obtained in all cases where it is required. It is required for any expenditure not covered by any standing authorities delegated by the Treasury to the department. It is required before expenditure is accrued on any section of a RfR in excess of the amount specified for that section in the departmental Estimate, even though savings may be available elsewhere and the expenditure itself falls within the delegated authority of the department. The Accounting Officer is also responsible for ensuring that adequate machinery exists for the collection and bringing to account in due form of all income and receipts of any kind connected with the Estimate and accounts for which he or she is responsible.

Advice to the Minister

14. An Accounting Officer has particular responsibility to see that appropriate advice is tendered to Ministers on all matters of financial propriety and regularity and more broadly as to all considerations of prudent and economical administration, efficiency and effectiveness. You will need to determine how and in what terms such advice should be tendered, and whether in a particular case to make specific reference to your own duty as Accounting Officer to justify to the PAC transactions for which you are accountable.

15. If the Minister in charge of the department is contemplating a course of action involving a transaction which as Accounting Officer you consider would infringe the requirements of propriety or regularity (including where applicable the need for Treasury authority), you should set out in writing your objection to the proposal, the reasons for your objection and your duty to notify the Comptroller and Auditor General should your advice be overruled. If the Minister decides nonetheless to proceed, you should seek a written instruction to take the action in question. Having received such an instruction, you must comply with it, but should then inform the Treasury of what has occurred, and should also communicate the papers to the Comptroller and Auditor General without undue delay. Provided that this procedure has been followed, the PAC can be expected to recognise that the Accounting Officer bears no personal responsibility for the transaction.

16. If a course of action is in contemplation which raises an issue not of formal propriety or regularity but relating to your wider responsibilities for economy, efficiency and effectiveness as set out in paragraph 6, it is your duty to draw the relevant factors to the attention of your Minister and to advise in whatever way you deem appropriate. If your advice is overruled and the proposal is one which as Accounting Officer you would not feel able to defend to the PAC as representing value for money, you should seek a written instruction before proceeding. You will no doubt wish to refer to the probability of a PAC investigation. You must then comply with the instruction, but should inform the Treasury and communicate the request for the instruction and the instruction itself to the Comptroller and Auditor General without undue delay, as in cases of propriety or regularity.

17. If because of the extreme urgency of the situation there is no time to submit advice in writing to the Minister in either of the eventualities referred to in paragraphs 15 and 16 before the Minister takes a decision, you must ensure that, if the Minister overrules the advice, both the advice and the Minister's instructions are recorded in writing immediately afterwards.

Relationship between permanent heads of departments and additional Accounting Officers

18. Where one or more senior officials, other than the permanent head of the department, are appointed as Accounting Officers for certain accounts, RfRs or distinct parts of an Estimate, there should be a clear and written understanding of their relationship not only with their Minister but also with the permanent head. The permanent head, in addition to the responsibilities for the assigned Estimate and accounts, remains in general charge of the department and is responsible for ensuring that there is a high standard of financial management in the department as a whole (see paragraph 5 above). It is within that framework that any additional Accounting Officers, including those who are Chief Executives of Next Steps agencies (see paragraph 20 below), are responsible for the

Estimate parts and accounts assigned to them. The precise nature of the relationship between additional Accounting Officers and permanent heads of departments will vary according to the needs of each department. However, additional Accounting Officers will have immediate responsibility for ensuring that the requirements of paragraphs 6–17 above are met in respect of expenditure and receipts for which they are answerable, except insofar as these matters are reserved by the permanent head or, in the case of agency Chief Executives, assigned to the permanent head in the agency **framework document**. Their judgement as Accounting Officer should only be overridden either by the Minister – in which case the permanent head should be informed so that he or she may give advice to the Minister – or by the permanent head, after consultation with the Minister, and then only if a major issue of propriety, regularity or prudent and economical administration is involved and the permanent head judges that his or her responsibilities as principal Accounting Officer require intervention.

19. The position of an additional Accounting Officer when he or she appears before the PAC (see paragraphs 24–29 below) is thus different from that of a permanent head, who carries full responsibility under the Minister for the organisation and management of the department as a whole. An additional Accounting Officer is able to answer questions from the PAC about the discharge of his or her own responsibilities. However, if PAC questioning is likely to be directed to issues relating to the organisation or management of the department as a whole, to the management of the departmental Net Cash Requirement (NCR), to the consolidation of the accounts or to other matters determined by the permanent head, the PAC could be expected to accede to a suggestion that they call the permanent head to give evidence together with the additional Accounting Officer.

Accounting Officers for Next Steps agencies

20. Where an agency established under the Next Steps initiative is a separate department, or where it remains part of a department but has its own RfR or is a trading fund, the Treasury appoints the Chief Executive as Accounting Officer in the normal way. Where in these circumstances the agency is part of a department, the Chief Executive will be an additional Accounting Officer and the relationship with the Minister and with the permanent head of department as principal Accounting Officer will be as described in paragraphs 18 and 19 above, and in particular will stem from the allocation of responsibilities between the agency and the department in the agency framework document. In certain cases, an agency which is a trading fund may be financed by loans from a RfR for which the responsibility is assigned to an additional Accounting Officer. In these circumstances too, there should be a clear and written understanding of the respective responsibilities of the agency Chief Executive, the additional Accounting Officer for the Vote, and the permanent head of department.

21. Where an agency remains part of a department and is financed from one or more subheads in a departmental Estimate, it is for the principal Accounting Officer to designate the Chief Executive as agency Accounting Officer. When doing so, the principal Accounting Officer should send the Chief Executive a letter, in a form approved by the Treasury, defining the relationship between the Chief Executive's responsibilities as agency Accounting Officer and those of the principal Accounting Officer. This relationship, and in particular the extent to which any of the responsibilities listed in paragraphs 6–17 above are reserved to the principal Accounting Officer, will again vary according to the circumstances and will be determined by the allocation of responsibilities between the agency and the department in the agency framework document.

22. In certain cases, a Next Steps agency may be financed from one or more subheads in an Estimate for which an additional Accounting Officer is responsible. In such cases it is for

consideration whether the designation of the Chief Executive as agency Accounting Officer should be effected by the principal Accounting Officer of the department or by the additional Accounting Officer. In any event the respective responsibilities of the principal Accounting Officer, the additional Accounting Officer and the agency Accounting Officer must be clearly defined and will follow from the allocation of responsibilities in the agency framework document.

23. The Chief Executive of an agency is liable to be summoned to give evidence to the PAC on the discharge of those responsibilities which have been allocated to him or her. Where the appointment is that of an agency Accounting Officer, the Committee will probably wish to take evidence from both the Chief Executive and the principal Accounting Officer of the department (or additional Accounting Officer if appropriate). Where an agency remains part of a department but the Chief Executive is appointed as an additional Accounting Officer by the Treasury, the PAC will similarly have the opportunity, if they wish, to take evidence from the principal Accounting Officer as well as the Chief Executive (see paragraph 19 above).

Appearance before the Public Accounts Committee (PAC)

24. Under the National Audit Act 1983, the Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which any department, or other authority or body of a kind specified in the Act, has used its resources in discharging its functions. An Accounting Officer may expect to be called upon to appear before the Committee from time to time to give evidence on the reports arising from these examinations; and to answer the questions of the PAC concerning expenditure and receipts on the Estimate and other accounts for which he or she is Accounting Officer and on related activities. An Accounting Officer may be supported by other officials who may, if necessary, join in giving evidence.

25. Treasury officials attend Committee hearings and may be asked to comment on the evidence. They then speak as representatives of the Executive and are subject to collective Ministerial authority, but are expected to comment from the standpoint of the department which has the formal responsibility for presenting Estimates to Parliament, for prescribing the form of accounts and the rules of Government Accounting, and for promoting good financial management in departments. This goes with the Treasury's central responsibility for the operation of public expenditure control – Parliament has traditionally regarded the Treasury as an ally in controlling expenditure.

26. An Accounting Officer will be expected to furnish the PAC with explanations of any indications of weakness in the matters covered by paragraphs 6–11 above, to which their attention has been drawn by the Comptroller and Auditor General or about which they may wish to question the Accounting Officer.

27. In practice, an Accounting Officer will have delegated authority widely, but cannot on that account disclaim responsibility. Nor, by convention, does the incumbent Accounting Officer decline to answer questions where the events took place before taking up appointment; the Committee may be expected not to press the incumbent's personal responsibility in such circumstances.

28. The Committee has emphasised the importance it attaches to accuracy of evidence, and the responsibility of witnesses to ensure this. The Accounting Officer should ensure that he or she is adequately and accurately briefed on matters which are likely to arise at the hearing. The Accounting Officer may ask the Committee for leave to supply information not within

his or her immediate knowledge by means of a later note. Should it be discovered subsequently that the evidence provided to the Committee has contained errors, these should be made known to the Committee at the earliest possible moment.

29. In general, the rules and conventions governing appearances of officials before parliamentary committees apply to the PAC, including the general convention that civil servants do not disclose the advice given to Ministers. Nevertheless, in a case where the procedure described in paragraph 15 was used concerning a matter of propriety or regularity, the Accounting Officer's advice, and its overruling by the Minister, would be disclosed to the PAC. In a case covered by paragraph 16 where the advice of an Accounting Officer has been overruled in a matter not of propriety or regularity but of prudent and economical administration, efficiency or effectiveness, the Comptroller and Auditor General will have made clear in the report to the PAC that the Accounting Officer was overruled. The Accounting Officer should, however, avoid disclosure of the terms of the advice given to the Minister, or dissociation from the Ministerial decision. Subject where appropriate to the Minister's agreement, the Accounting Officer should be ready to explain the reasons for such a decision and may be called on to satisfy the Committee that all relevant financial considerations were brought to the Minister's attention before the decision was taken. It will then be for the Committee to pursue the matter further with the Minister if they so wish.

Absence of Accounting Officer

30. An Accounting Officer should ensure that he or she is generally available for consultation, and that in any temporary period of unavailability, due to illness or other cause, or during the normal period of annual leave, there will be a senior officer in the department who can act on his or her behalf if required.

31. If it becomes clear to the department that an Accounting Officer is so incapacitated that he or she will not be able to discharge these responsibilities over a period of four weeks or more, the Treasury should be notified so that an acting Accounting Officer can be formally appointed, pending the Accounting Officer's return. The same applies if, exceptionally, the Accounting Officer plans an absence of more than four weeks during which he or she cannot be contacted. Analogous arrangements should be made when agency Accounting Officers are absent; if it is necessary for an acting agency Accounting Officer to be appointed, this should be done by the appropriate departmental Accounting Officer (see paragraphs 21 and 22 above).

32. The PAC may be expected to postpone a hearing if the relevant Accounting Officer is temporarily indisposed. Where the Accounting Officer is unable by reason of incapacity or absence to sign the appropriation account in time to submit it to the Comptroller and Auditor General, the department may submit unsigned copies pending his or her return. If the Accounting Officer is unable to sign the account in time for printing, the acting Accounting Officer should sign instead.

Accountability in non-departmental public bodies

33. In all cases where a department gives a grant or grant-in-aid to a non-departmental public body, there must be a clear understanding of the respective responsibilities of the departmental Accounting Officer (i.e. either the principal Accounting Officer of the department or, where appropriate, an additional Accounting Officer) and the senior full-time official (the Chief Executive or equivalent) of the body concerned. In particular, the departmental Accounting Officer must be satisfied that:

- a the financial and other management controls applied by the department are appropriate and sufficient to safeguard public funds and, more generally, that those being applied by the non-departmental public body conform with the requirements both of propriety and of good financial management;
- b there is an adequate statement of the financial relationship between the department and the non-departmental public body (in a financial memorandum or similar document) and that this statement is regularly reviewed;
- c the conditions attached to grants conform with the terms of the Estimate and that the department monitors compliance with those conditions.

34. The senior full-time official of the body carries similar responsibilities for the stewardship of public funds to those of a departmental Accounting Officer. This should be made clear in writing. For this purpose, departments should use the separate version of this memorandum which has been prepared on the responsibilities of the Accounting Officer of a non-departmental public body.

35. These responsibilities include advice to the Board on matters of financial propriety and regularity, and of prudent and economical administration, efficiency and effectiveness; and for taking formal action, analogous to the procedures set out in paragraphs 15–17, if the Board is contemplating a course which would infringe these requirements. The departmental Accounting Officer should be informed without undue delay of cases where the Accounting Officer of a non-departmental public body seeks formal instructions from the Board to pursue a course of action which the Accounting Officer of the non-departmental public body has advised against on the above grounds. The departmental Accounting Officer will need to consider whether to intervene in such cases.

36. The senior full-time official of the body will normally be expected to sign its accounts. The PAC attaches great importance to the responsibilities of the signatories of public accounts prepared by non-departmental public bodies and they are liable to be summoned to appear before the Committee either on their own or alongside the departmental Accounting Officer as appropriate. They should therefore be notified by the sponsor department of that liability. The degree of formality attached to such notification is a matter for the Accounting Officer of the sponsor department. In the case of a large grant or grant-in-aid, or where the accounts of the body are laid before Parliament, the senior full-time official should be formally designated as Accounting Officer for the body in question. In the case of a small grant or grant-in-aid, this formal designation may be inappropriate. In any cases of doubt, however, it will be prudent to deal with the matter formally. Whenever the formal procedure is followed, it should include specific transmission of the separate memorandum on “The Responsibilities of the Accounting Officer for a Non-Departmental Public Body”, and the letter of appointment should be copied to the Comptroller and Auditor General, the Clerk to the PAC and the Treasury Officer of Accounts.

37. In some cases, the need for public accountability may make it appropriate for departmental Accounting Officers to apply the arrangements in paragraph 33 above to non-departmental public bodies not receiving grants or grants-in-aid or to other bodies not included in the definition “non-departmental public body”. In such cases, too, it may be desirable to designate the senior full-time official of the body as Accounting Officer.