

ANNEX 3: Principles for Engagement

1. Scope & Purpose

1.1 This document is in place to recognise the breadth of services and information sharing the Authority and BTP rely on each other for in fulfilling their respective duties and responsibilities. The purpose of this document is to formally set out a framework for engaging with one another in this context, and in doing so, the importance of reflecting principles of trust, openness and transparency.

1.2 In order for both BTP and the Authority to serve as an enabler for both organisations in their respective duties it is critical that the two act in partnership, recognising the Authority requires sufficient independence to be an effective oversight body and that the Chief Constable has operational independence.

1.3 The Authority will regularly ask BTP for data and information, required to enable the Authority to fulfil its statutory duties as an oversight body, and often to provide information to wider Government or appropriate third parties e.g. actuary. The Authority relies on BTP to engage with these in an open, transparent and timely manner.

1.4 Many of these requirements are known and the Authority will engage with BTP with sufficient notice when responding to these. Where the Authority receives requests for information with little notice, often due to their nature, the Authority asks that BTP prioritises providing the data required as appropriate to support the Authority respond effectively and on time.

1.5 BTP provide a number of corporate and transactional services on behalf of the Authority, such as invoicing and provision of IT equipment and support. For the purpose of these services, the Authority will be regarded as a business unit alongside wider BTP business units and therefore subject to the same service levels and processes, except where there is an agreed reason for why these do not apply. Where needed, BTPA should attend training from BTP to ensure a consistent approach. The assumptions underpinning the engagement regarding these corporate services is outlined below.

2. Corporate Services

2.1 In practice, when providing corporate services to the Authority, BTP will by default apply the same policy for a given activity as those that apply to other business units within the Force itself. These services are outlined below, with a link to the applicable policy. There will be some instances where the Authority is subject to a slightly different process or carries an exemption in some part and where known, these are outlined below.

2.2 Services and link to the policy portal are set out below:

- [Finance](#)
- [Payroll](#)
- [Recruitment](#)
- [Health and Safety](#)
- [Technology](#)
- [Commercial](#)
- [Contract Management](#)
- [Estates](#)
- [Communications](#)
- [Legal & regulatory](#)

2.3 Exceptions to these policies that exist for the Authority are set out below:

- Recruitment – including where BTPA have a statutory duty
- Finance – approval of BTPA budget and forecasting by the Authority
- Communications – BTPA website and communications

3. Information requirements

3.1 BTP and the Authority will also work collaboratively to share information. There is a range of supporting material that codifies how BTP and BTPA will work together to in a number of specific areas, and in particular financial management. These documents are both internal and external facing and include the following:

- Individual Service Level Agreements (SLAs) between BTP and the Authority for those activities for which there is a case for and that benefit from having one (for example PSA Charging Model and PSD)
- BTPA Chief Executive and BTP Chief Constable delegation letters, setting out the role and responsibilities as Accounting Officer and Additional Accounting Officer respectively and approvals required from DfT, Cabinet Office and HM Treasury
- The Code of Governance including Annex 4: Financial Management of the Code of Governance, setting out financial regulations and responsibilities in more detail
- Other external guidance and material, including but not limited to HM Treasury's Managing Public Money, the Financial Reporting Manual (FReM) and Cabinet Office Controls.

3.2 Appendices A and B contain the Accounting Officer Memorandum and Additional Accounting Officer Memorandum respectively.

Appendix A

THE BRITISH TRANSPORT POLICE AUTHORITY ACCOUNTING OFFICER MEMORANDUM Issued to the Chief Executive by the Accounting Officer of the Department for Transport

Background

1. The British Transport Police Authority (the Authority) is responsible for setting the budget and raising income under the terms of Police Services Agreements, both for itself and for the British Transport Police (the Force). It is also responsible for its own administration and expenditure. The Force has a large degree of autonomy in the spending of the budget given to it by the Authority, and full independence in policing matters, but it is the role of the Authority to exercise appropriate oversight of the Force, particularly in matters of financial and corporate governance and senior appointments.
2. The Force may by agreement, for reasons of economy and efficiency, provide financial and other services to the Authority. In doing so, it acts as the agent of the Authority but remains responsible for the manner in which it discharges the functions.
3. You have been appointed as the Accounting Officer of the Authority. It is agreed that you will appoint the Chief Constable of the Force as an Additional Accounting Officer.
4. Your responsibilities as the Accounting Officer for the Authority cover:
 - a) servicing and advising the Members of the Authority and implementing their decisions;
 - b) setting a capital programme and revenue budget to cover the requirements of the Authority and the Force;
 - c) calculating and levying charges on holders of Police Services Agreements;
 - d) the management and expenditure of the Authority and the Force;
 - e) the Authority's oversight of the Force; and
 - f) all other requirements within this document.
5. The responsibilities which it would be appropriate for you to assign to the Chief Constable as Additional Accounting Officer are:
 - i. the management and expenditure of the Force;
 - ii. the quality and propriety of any services provided by the Force to the Authority;
 - iii. (in her/his role as Chief Constable) all operational matters relating to policing by the Force; and
 - iv. other requirements within this document as they affect the Force as set out in paragraphs 11, 12, 14, 15 and 17.
6. In appointing an Additional Accounting Officer, you as the principal Accounting Officer retain overall accountability for both the Authority and the Force. It is accepted, however, that the Additional Accounting Officer will have autonomy within her/his areas of responsibility and that you will only intervene if a major issue of propriety, regularity or prudent and economic administration makes it necessary for you to do so. In particular, you will not be accountable for the Chief Constable's decisions on matters of policing.
7. You and the Chief Constable have joint responsibility for the preparation of the Authority's accounts (which include those of the Force)

Main duties

8. As Accounting Officer of the Authority, you have the personal duty of signing the accounts.

By virtue of this duty, you also have the further duty of being a witness before the Committee of Public Accounts (PAC) to deal with questions relating to your responsibilities arising from those accounts or, more commonly, from reports made to Parliament by the Comptroller and Auditor General (C&AG) under the National Audit Act 1983. It is an important principle that, regardless of the source of the funding, you are responsible to Parliament for the resources under your control.

9. Associated with these duties are the further responsibilities that are the subject of the remainder of this letter. It is incumbent upon you to combine these duties with your duties to the Members of the Authority. More detailed guidance on this can be found in *Managing Public Money*.

Responsibilities of the Accounting Officer of the Department for Transport

10. It is the responsibility of the Accounting Officer of the Department for Transport (the Department) to be satisfied that:

- i. 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 Authority conform with the requirements both of propriety and of good financial management;
- ii. there is an adequate statement of the financial relationship between the Department and the Authority (in the Framework Document) and that this statement is regularly reviewed; and
- iii. the conditions attached to grants and loans conform with the terms of the Vote and the Department monitors compliance with those conditions.

General responsibilities

11. Your designation as Accounting Officer reflects the fact that under the Members of the Authority you have responsibility, which only you are in a position to discharge, for the overall organisation, management and staffing of the Authority and the Force, and for their procedures in financial and other matters. You also have responsibility for advising and representing the Authority in its oversight of the Force's conduct in these areas.
12. As Accounting Officer you must ensure that there is a high standard of financial management in the Authority and the Force; that financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity throughout the Authority and the Force; and that financial considerations are fully taken into account in decisions on Authority policy proposals.

Specific responsibilities

13. The essence of your role as Accounting Officer is a personal responsibility for the propriety and regularity of the public finances for which you are 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 resources in your charge. As Accounting Officer you must:
 - i. personally sign the accounts, and in doing so accept personal responsibility for their proper presentation as prescribed in legislation or by Ministers;
 - ii. conform with relevant requirements of the Framework Document) and ensure that accounts are drawn up in accordance with any conditions set out in legislation, the Accounts Direction and relevant Treasury guidance;
 - iii. 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;
- iv. ensure that the resources for which you are responsible as Accounting Officer are properly and well managed (see paragraph 15 below) and safeguarded, with independent and effective checks of cash balances in the hands of any official;
- v. 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;
- vi. ensure that conflicts of interest are avoided, whether in the proceedings of the Members of the Authority or in the actions or advice of its staff, including yourself, or those of the Force; and
- vii. ensure that, in the consideration of policy proposals relating to the income and expenditure for which you are responsible as Accounting Officer, all relevant financial considerations, including any issues of propriety, regularity or value for money, are taken into account, and brought to the attention of the Members of the Authority.

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

- i. have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives;
- ii. 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 and individuals outside the Authority or the Force), including a critical scrutiny of output and value for money; and
- iii. have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.

15. You must make sure that your arrangements for delegation promotes good management and that they are supported by the necessary staff with an appropriate balance of skills. Arrangements for internal audit, to cover both the Authority and the Force, should accord with the objectives, standards and practices set out in the Treasury Government Internal Audit Manual.

Regularity and propriety of expenditure

- 16. To the extent that the Authority and the Force are spending funds Voted by Parliament, you have a particular responsibility as Accounting Officer for ensuring compliance with Parliamentary requirements in the control of expenditure, and with any requirements imposed by the Department. A fundamental requirement is that the Voted funds for which you are responsible should be applied only to the extent and for the purposes authorised by Parliament. You must also comply with any conditions which Ministers may apply to any grant, grant in aid or loan. You must ensure that Parliament's attention is drawn to losses and special payments by appropriate notation of the relevant account.
- 17. You are responsible for ensuring that specific arrangements are in place for the Additional Accounting Officer to obtain approval for expenditure has been obtained from the Department in all cases where it is required, including cases involving pay, pensions and conditions of service. This will include any expenditure not covered by any authorities delegated by the Department to the Authority. As in the case of delegations from the Treasury to departments, delegated authority does not remove the obligation to submit to the Department all proposals which are novel or contentious. You are also responsible for ensuring that adequate machinery exists for the collection and bringing to account in due form of all receipts of any kind connected with the accounts of the Authority.

Advice to the Members of the Authority

18. As Accounting Officer you have particular responsibility to see that appropriate advice is tendered to the Members of the Authority on all matters of financial propriety and regularity relating to the activities of the Authority, 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.
19. The Members of the Authority should act in accordance with the requirements of propriety and regularity (including the provisions of the Framework Document, or any rules in Managing Public Money or elsewhere governing the conduct of the Authority as a non-departmental public body). If the Members or the Chairman contemplate a course of action involving a transaction by the Authority which you as Accounting Officer consider would infringe these requirements, you should set out in writing your objection to the proposal, the reasons for this objection, and your duty to notify the C&AG should your advice be overruled. If the Members or Chairman decide nonetheless to proceed, you should seek a written instruction to take the action in question. You should also inform the Department's Accounting Officer of the position, if possible before the decision is taken or in any event before it is implemented, so that the Department, if it considers it appropriate, can intervene with the Authority and inform the Treasury. If the outcome is that you are overruled, the instruction must be complied with, but your request for the instruction and the instruction itself should be communicated without delay to the C&AG. Provided that this procedure has been followed, the PAC can be expected to recognise that you bear no personal responsibility for the transaction.
20. If a course of action is contemplated which raises an issue not of formal propriety or regularity but relating to your wider responsibilities for economy, efficiency and effectiveness, it is your duty to draw the relevant factors to the attention of the Members of the Authority and to advise them in whatever way you consider 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. The Department's Accounting Officer should be informed of such an instruction, if possible before the decision is implemented. It will then be for the Departmental Accounting Officer to consider the matter, and decide whether or not to intervene. If the outcome is that the difference between yourself and the Members of the Authority nevertheless remains unresolved, the Treasury should be informed and your request for the instruction and the instruction itself should be communicated to the C&AG without undue delay, as in cases of propriety or regularity (see paragraph 19 above).
21. If, because of the extreme urgency of the situation, there is no time to submit advice in writing to the Members of the Authority in either of the eventualities referred to in paragraphs 19 and 20 above before a decision is taken, you must ensure that, if the Members of the Authority overrule the advice, both the advice and the members' instructions are recorded in writing immediately afterwards.

Appearance before the PAC

22. The C&AG may, under the National Audit Act 1983, carry out examinations into the economy, efficiency and effectiveness with which the Authority has used its resources in discharging its functions. As Accounting Officer you may expect to be called upon to appear before the PAC from time to time, normally with the Department's Accounting Officer and if appropriate the Additional Accounting Officer, to give evidence on the reports arising

from those examinations or reports following the annual certification audit, and to answer the PAC's questions concerning expenditure and receipts for which you are the Accounting Officer. You may be supported by one or two other senior officials who may, if necessary, assist in giving evidence.

23. Treasury officials attend PAC hearings, and may be asked to comment on the evidence. The Treasury has the formal responsibility for presenting Estimates to Parliament, for prescribing the form of accounts and the rules set out in Managing Public Money, and for promoting good financial management in departments and other public bodies. 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.
24. You will be expected to furnish the PAC with explanations of any indications of weakness in the matters covered under the sub-headings "Specific responsibilities" and "Regularity and propriety of expenditure" above to which their attention has been drawn by the C&AG or about which they may wish to question you as Accounting Officer.
25. In practice, you will normally have delegated authority to others, but you cannot on that account disclaim responsibility or accountability. Nor, by convention, would you decline to answer questions where the events took place before you took up appointment: the PAC may be expected not to press your personal responsibility in such circumstances.
26. The PAC has emphasised the importance it attaches to accuracy of evidence, and the responsibility of witnesses to ensure this, in order to ensure that relevant lines of enquiry may be pursued at its hearings. You should therefore ensure that you are adequately and accurately briefed on matters which are likely to arise at the hearing. You may, however, ask the PAC for leave to supply information not within your immediate knowledge by means of a later note. Should it be discovered subsequently that the evidence provided to the PAC has contained errors; these should be made known to the committee at the earliest possible moment.
27. In general, the rules and conventions governing appearances of officials before Parliamentary committees apply to the PAC, including the general convention that officials do not disclose the advice given to the Members of the Authority. Nevertheless, in a case where you used the procedures (described in paragraph 19 above) concerning a matter of propriety or regularity, your advice, and its overruling by the Members of the Authority, would be disclosed to the PAC. In a case where your advice had been overruled in a matter not of propriety or regularity but of prudent and economical administration, efficiency or effectiveness (paragraph 20 above), the C&AG will have made clear in the report to the PAC that you were overruled. You should seek to avoid disclosing the advice given to the Members of the Authority, though, subject to their agreement, you should be ready to explain the reasons for their decision.

Absence of an Accounting Officer

28. As Accounting Officer, you should ensure that you are 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 official in the Authority who can act on your behalf if required.
29. If it becomes clear to the Members of the Authority that you are so incapacitated that you will be unable to discharge your Accounting Officer responsibilities over a period of four weeks or more, the Department should be notified so that an acting Accounting Officer can be formally designated, pending your return. The same applies if exceptionally you plan an

absence of more than four weeks during which you cannot be contacted.

30. The PAC may be expected to postpone a hearing if the relevant Accounting Officer is temporarily indisposed.
31. Where you are unable by reason of incapacity or absence to sign the accounts in time to submit them to Ministers, the Authority may submit unsigned copies pending your return. If you are unable to sign the accounts in time for printing, the acting Accounting Officer should sign instead.

Appendix B

THE BRITISH TRANSPORT POLICE ADDITIONAL ACCOUNTING OFFICER MEMORANDUM

Issued to the Chief Constable by the Accounting Officer of the British Transport Police Authority

Background

1. The British Transport Police Authority (the Authority) is responsible for setting the budget and raising the income under the terms of Police Services Agreements both for itself and for the British Transport Police (the Force). It is also responsible for its own administration and expenditure. The Force has a large degree of autonomy in the spending of the budget given to it by the Authority, and full independence in policing matters, but it is the role of the Authority to exercise appropriate oversight of the Force, particularly in matters of financial and corporate governance and senior appointments.
2. The Force may by agreement, for reasons of economy and efficiency, provide financial and other services to the Authority. In doing so, it acts as the agent of the Authority but remains responsible for the manner in which it discharges the functions.
3. I have been appointed as the Accounting Officer of the Authority. I am appointing you as an Additional Accounting Officer, to be accountable for the resources which come under your control as Chief Constable.
4. Your responsibilities as an Additional Accounting Officer cover:
 - i. advising the Members of the Authority and implementing their decisions in so far as they relate to the Force;
 - ii. the management and expenditure of the Force;
 - iii. the quality and propriety of any services provided by the Force to the Authority;
 - iv. in your role as Chief Constable, all operational matters relating to policing by the Force; and
 - v. other requirements within this document as they affect the Force.
5. My responsibilities as the Accounting Officer for the Authority cover:
 - i. servicing and advising the Members of the Authority and implementing their decisions in so far as they relate to the Authority;
 - ii. setting a capital programme and revenue budget to cover the requirements of the Authority and the Force;
 - iii. calculating and levying charges on holders of Police Services Agreements;
 - iv. the management and expenditure of the Authority;
 - v. the Authority's oversight of the Force;
 - vi. joint accountability with you for the matters listed in paragraph 4(i)-(iii) and (v) above; and
 - vii. all other requirements within this document.
6. In appointing you as an Additional Accounting Officer, I retain overall accountability for both the Authority and the Force. You will have autonomy within your areas of responsibility and I will only intervene if a major issue of propriety, regularity or prudent and economic administration makes it necessary for me to do so in order for me adequately to fulfil my own responsibilities as Accounting Officer. You have sole responsibility for your decisions on matters of policing.
7. We have joint responsibility for the preparation of the Authority's accounts (which include

those of the Force).

Main duties

8. As an Additional Accounting Officer, you may be called upon to be a witness before the Committee of Public Accounts (PAC) to deal with questions relating to your responsibilities arising from the accounts or, more commonly, from reports made to Parliament by the Comptroller and Auditor General (C&AG) under the National Audit Act 1983. It is an important principle that, regardless of the source of the funding, Accounting Officers are responsible to Parliament for the resources under their control.
9. Associated with these duties are the further responsibilities that are the subject of the remainder of this letter.

Responsibilities of the Accounting Officer of the Department for Transport

10. My responsibility as Accounting Officer derives from my appointment by the Accounting Officer of the Department for Transport (the Department). It is her/his responsibility to be satisfied that:
 - i. 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 Authority conform with the requirements both of propriety and of good financial management;
 - ii. there is an adequate statement of the financial relationship between the Department and the Authority (in the Framework Document), and that these statements are regularly reviewed; and
 - iii. the conditions attached to grants and loans conform with the terms of the Vote and the Department monitors compliance with those conditions

General responsibilities

11. Your designation as an Additional Accounting Officer reflects the fact that as Chief Constable, subject to oversight by the Authority, you have responsibility, which only you are in a position to discharge, for the overall organisation, management and staffing of the Force, and for its procedures in financial and other matters.
12. As Additional Accounting Officer you must ensure that there is a high standard of financial management in the Force; that financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity throughout the Force; and that Members of the Authority are made aware of financial considerations relating to the Force which are relevant to their decisions on policy proposals.

Specific responsibilities

13. The essence of your role as Additional Accounting Officer is a personal responsibility for the propriety and regularity of the public finances for which you are 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 resources in your charge.
14. As Additional Accounting Officer you must, jointly with me as Accounting Officer of the Authority:
 - i. conform with relevant requirements of the Framework Document and ensure that

accounts are drawn up in accordance with any conditions set out in legislation, the Accounts Direction and relevant Treasury guidance; and

- ii. 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.

15. In addition, you must individually:

- i. ensure that the resources for which you are responsible as Additional Accounting Officer are properly and well managed (see paragraph 16 below) and safeguarded, with independent and effective checks of cash balances in the hands of any official;
- ii. 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;
- iii. ensure that conflicts of interest are avoided in the actions or advice of the officers and staff of the Force, including yourself; and
- iv. ensure that, in the consideration of policy proposals relating to the income and expenditure for which you are responsible as Additional Accounting Officer, all relevant financial considerations, including any issues of propriety, regularity or value for money, are taken into account, and brought to the attention of the Members of the Authority.

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

- i. have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives;
- ii. 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 and individuals outside the Force), including a critical scrutiny of output and value for money; and
- iii. have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.

17. You must make sure that your arrangements for delegation promote good management and that they are supported by the necessary staff with an appropriate balance of skills.

Regularity and propriety of expenditure

18. To the extent that the Force is spending funds Voted by Parliament, you have a particular responsibility as Additional Accounting Officer for ensuring compliance with Parliamentary requirements in the control of expenditure, and with any requirements imposed by the Department. A fundamental requirement is that the Voted funds for which you are responsible should be applied only to the extent and for the purposes authorised by Parliament. You must also comply with any conditions which Ministers may apply to any grant, grant in aid or loan. You must ensure that Parliament's attention is drawn to losses and special payments by appropriate notation of the relevant account.

19. You are responsible for ensuring that specific approval for expenditure by the Force has been obtained from the Authority or the Department as the case may be in all cases where it is required, including cases involving pay, pensions and conditions of service. This will

include any expenditure not covered by any authorities delegated by the Authority to the Force. As in the case of delegations from the Treasury to departments, delegated authority does not remove the obligation to submit to the Department all proposals which are novel or contentious. You are also responsible for ensuring that adequate machinery exists for the collection and bringing to account in due form of all receipts of any kind connected with the accounts of the Force.

Advice to the Members of the Authority

20. As Additional Accounting Officer you have particular responsibility to see that appropriate advice is tendered to the Members of the Authority on all matters of financial propriety and regularity relating to the activities of the Force, 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 Additional Accounting Officer to justify to the PAC transactions for which you are accountable.
21. The Members of the Authority should act in accordance with the requirements of propriety and regularity (including the provisions of the Framework Document, or any rules in Managing Public Money or elsewhere governing the conduct of the Authority as a non-departmental public body). If the Members or the Chairman contemplate a course of action involving a transaction by the Force which you as Additional Accounting Officer consider would infringe these requirements, you should inform me in order that I can consider your objection. Should I concur I will set out in writing our objection to the proposal, the reasons for this objection, and our duty to notify the C&AG should our advice be overruled. Should I not concur I will set out my advice to your objection, my reasons and your duty to notify C&AG should your advice be overruled by the Authority. If the Members or Chairman decide nonetheless to proceed, you should seek a written instruction to take the action in question. You should also inform me of the position, if possible before the decision is taken or in any event before it is implemented, so that, if I consider it appropriate, I can intervene with the Authority and inform the Department's Accounting Officer and, through him, the Treasury. If the outcome is that you are overruled, the instruction must be complied with, but your request for the instruction and the instruction itself will be communicated without delay to the C&AG. Provided that this procedure has been followed, the PAC can be expected to recognise that you bear no personal responsibility for the transaction.
22. If a course of action is contemplated which raises an issue not of formal propriety or regularity but relating to your wider responsibilities for economy, efficiency and effectiveness, it is your duty to draw the relevant factors to the attention of the Members of the Authority and to advise them in whatever way you consider appropriate. If your advice is overruled, and the proposal is one which as Additional Accounting Officer you would not feel able to defend to the PAC as representing value for money, you should, through me, seek a written instruction before proceeding. You should inform me on receipt of such an instruction, if possible before the decision is implemented. It will then be for me to consider the matter, and decide whether or not to concur and advise the authority accordingly. If the outcome is that the difference between yourself and the Members of the Authority nevertheless remains unresolved, I will inform the Department's Accounting Officer and, through him, the Treasury and I will communicate the request for the instruction and the instruction itself to the C&AG without undue delay, as in cases of propriety or regularity (see paragraph 21 above).
23. If, because of the extreme urgency of the situation, there is no time to submit advice in

writing to the Members of the Authority in either of the eventualities referred to in paragraphs 21 and 22 above before a decision is taken, we must both ensure that, if the Members of the Authority overrule the advice, both the advice and the members' instructions are recorded in writing immediately afterwards.

Appearance before the PAC

24. The C&AG may, under the National Audit Act 1983, carry out examinations into the economy, efficiency and effectiveness with which the Authority has used its resources in discharging its functions, and such examinations may on occasion extend to the activities of the Force. As Additional Accounting Officer you may expect to be called upon to appear before the PAC from time to time, normally with the Department's Accounting Officer and with me as Accounting Officer of the Authority, to give evidence on the reports arising from those examinations or reports following the annual certification audit, and to answer the PAC's questions concerning expenditure and receipts for which you are the Additional Accounting Officer. You may be supported by one or two other senior officers or members of staff who may, if necessary, assist in giving evidence.
25. Treasury officials attend PAC hearings, and may be asked to comment on the evidence. The Treasury has the formal responsibility for presenting Estimates to Parliament, for prescribing the form of accounts and the rules set out in Managing Public Money, and for promoting good financial management in departments and other public bodies. 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. You will be expected to furnish the PAC with explanations of any indications of weakness in the matters covered under the sub-headings "Specific responsibilities" and "Regularity and propriety of expenditure" above to which their attention has been drawn by the C&AG or about which they may wish to question you as Additional Accounting Officer.
27. In practice, you will normally have delegated authority to others, but you cannot on that account disclaim responsibility or accountability. Nor, by convention, would you decline to answer questions where the events took place before you took up appointment: the PAC may be expected not to press your personal responsibility in such circumstances.
28. The PAC has emphasised the importance it attaches to accuracy of evidence, and the responsibility of witnesses to ensure this, in order to ensure that relevant lines of enquiry may be pursued at its hearings. You should therefore ensure that you are adequately and accurately briefed on matters which are likely to arise at the hearing. You may, however, ask the PAC for leave to supply information not within your immediate knowledge by means of a later note. Should it be discovered subsequently that the evidence provided to the PAC 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 officials do not disclose the advice given to the Members of the Authority. Nevertheless, in a case where you used the procedures (described in paragraph 21 above) concerning a matter of propriety or regularity, your advice, and its overruling by the Members of the Authority, would be disclosed to the PAC. In a case where your advice had been overruled in a matter not of propriety or regularity but of prudent and economical administration, efficiency or effectiveness (paragraph 22 above), the C&AG will have made clear in the report to the PAC that you were overruled. You should seek to avoid disclosing the advice given to the

Members of the Authority, though, subject to their agreement, you should be ready to explain the reasons for their decision.

Absence of an Accounting Officer

30. As Additional Accounting Officer, you should ensure that you are 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 or member of staff in the Force who can act on your behalf if required.
31. If it becomes clear to me that you are so incapacitated that you will be unable to discharge your Additional Accounting Officer responsibilities over a period of four weeks or more, I will formally designate an acting Additional Accounting Officer, pending your return. The same applies if exceptionally you plan an absence of more than four weeks during which you cannot be contacted.
32. The PAC may be expected to postpone a hearing if the relevant Additional Accounting Officer is temporarily indisposed.