

H M Treasury
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DAO(GEN) 9/00

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Dear Accounting Officer,

**ISSUE OF REVISED ACCOUNTS GUIDANCE FOR EXECUTIVE NDPBs
AND TRADING FUNDS / WITHDRAWAL OF VARIOUS HM TREASURY
ISSUED PUBLICATIONS**

Purpose of this DAO letter

This letter serves two purposes:

- to draw attention to the issue of revised accounts guidance for Executive NDPBs and Trading Funds;
- to draw attention to the withdrawal of various HM Treasury publications.

Revised Accounts Guidance for Executive NDPBs and Trading Funds

2. Revised annual reports and accounts guidance for Executive NDPBs was issued by the Treasury in August 2000 to all departments and Executive NDPBs. Revised Trading Fund accounts guidance was also issued to all departments and Trading Funds at the same time. The guidance has also been posted onto the HM Treasury public website.

3. The guidance was issued following extensive consultation with departments, Executive NDPBs and Trading Funds, and after gaining the approval of the Financial Reporting Advisory Board and the Chief Secretary to the Treasury.

4. The revised sets of guidance, which will be subject to future update, will be effective from financial year 2001-2002.

Withdrawal of various HM Treasury publications

5. The following HM Treasury publications are outdated or will be superseded, and are withdrawn from use with effect from the stated dates:



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- *Trading Accounts : A Guide for Government Departments and Non-Departmental Public Bodies (1989)* - to be withdrawn on 1 April 2001;
- *Accounting for Capital Assets – A Working Draft of Guidance (February 1992)* - withdrawn with immediate effect;
- *Costing Guide (November 1992)* - withdrawn with immediate effect;
- *Executive Non-Departmental Public Bodies Annual Reports and Accounts Guidance (March 1996)* - to be withdrawn on 1 April 2001.

Action and Enquiries

6. Departments should draw this letter to the attention of relevant staff and ensure that it is sent to any Trading Funds, NDPBs and other bodies for which they are responsible. Where an NDPB's accounts are not audited by the Comptroller and Auditor General, such bodies should draw the revised guidance, and the withdrawals noted above, to the attention of their auditors.

7. Enquiries on the introduction of the new guidance should be addressed to Larry Pinkney in the Central Accountancy Team (larry.pinkney@hm-treasury.gov.uk).

*Yours sincerely,
Brian Glicksman*

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