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DAO(GEN) 06/05

Dear Accounting Officer

20 May 2005

GOVERNMENT ACCOUNTING 2000 – AMENDMENT 4 AND PUBLICATION ARRANGEMENTS

Summary and Purpose

This letter is to inform departments:

- that amendment 4 to *Government Accounting (GA) 2000* has now been published. It takes account of changes to the Supply process (including machinery of government changes and Estimates memoranda) and increased parliamentary reporting thresholds for reporting losses, special payments, gifts and contingent liabilities; and
- of contacts for various issues relating to *Government Accounting*.

Action and Contacts

2. Departments are asked to bring the contents to this letter to the attention of their staff and also to NDPBs and any other sponsored bodies for which they are responsible.

3. The names and contacts details are:

- **general:** Jim Duncan (020 7270 4833; GTN 270 4833; email jim.duncan@hm-treasury.gsi.gov.uk;) address as above; and
- **general** enquiries about obtaining hard copies or CD-Rom versions of GA-2000 amendment no 4: The Stationery Office, telephone: 0870 600 5522.



Government Accounting – Amendment 4

4. A consolidated version of *Government Accounting* was published in November 2000, which was the culmination of an exercise to bring the guidance up to date and to present it in a more user-friendly way. *GA-2000 amendment 4* updates this latest consolidation. The changes are detailed in paragraph 8 below.

5. In addition there are some minor changes to a number of other chapters; these are detailed in the amendment record accompanying *Government Accounting*.

Future publication of Government Accounting

6. Hard copies and CD-Roms (network versions) will continue to be available from The Stationery Office (TSO) and departments should contact TSO to ensure that their requirements for hard copies and CD-Roms are met.

7. Our intention is to update *Government Accounting* each year to ensure that the guidance is as up to date as possible and therefore useful and relevant for departments. Departments will continue to be advised of any policy changes impacting on *Government Accounting* via DAO letters.

Summary of Main Changes

8. The main changes covered by amendment 4 are:

- **Chapter 11:** a significant revision reflecting changes to the Supply process including changes to the treatment of machinery of government changes in Estimates and the requirement for departments to produce an Estimates memorandum to their parliamentary select committee at the same time as Main or Supplementary Estimates are presented (reflecting the guidance promulgated under cover of DAO (GEN) 14/04, Reform of Supply Estimates and Appropriation procedure: Estimates Memoranda);
- **Chapters 2, 8, 12, 24, 25, 26:** reflecting the guidance promulgated under cover of DAO (GEN) 04/05, Increases in Parliamentary Reporting Thresholds.

Yours sincerely

Brian Glicksman
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