

**H M Treasury**  
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**Addendum To DAO(GEN)08/(02)**  
30 July 2002

Dear Accounting Officer

## **FURTHER TRANSITIONAL ADJUSTMENTS IN 2001-02 RESOURCE ACCOUNTS**

### **Purpose and scope of this letter**

The attached addendum sets out transitional adjustments in addition to those set out in DAO(GEN)08/02.

### **Action and contacts**

Departments are asked:

- to note that where departments' accounts for 2001-02 have already been signed without adopting the transitional treatments set out in annex 2, action is not required to re-open them.
- to note the following contacts:
  - treatment in Estimates and Schedule 1 (Resource Estimate Outturn) – David Dipple (020 7270 5534, email [david.dipple@hm-treasury.gov.uk](mailto:david.dipple@hm-treasury.gov.uk))
  - treatments in schedule 2 to 5 of resource accounts: contact Maria Taulli (020 7270 4554, email [maria.taulli@hm-treasury.gov.uk](mailto:maria.taulli@hm-treasury.gov.uk) in the Central Accountancy Team for the appropriate CA team contact;
  - Cash management issues – David Shore, EFA (020 7270 1581; email [david.shore@hm-treasury.gov.uk](mailto:david.shore@hm-treasury.gov.uk));
- to note that all can be written to, at the Treasury's new address – 1 Horseguards, London SW1A 2HQ.

### **Transitional arrangements**

DAO(GEN)08/02 set out a series of adjustments to be made in 2001-02 resource accounts, thus enabling the transition from cash-based to resource-based Supply and for full accounting on an accruals basis. Following initial discussion with departments on 2001-02 accounts, the National Audit Office have advised that departments should be aware of two further transitional adjustments. These are described in the attached addendum and agreed within the NAO.

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INVESTOR IN PEOPLE