

**DAO LETTERS ISSUED BEFORE 31 DECEMBER 2004 WHICH REMAIN
EXTANT – BY SUBJECT AREA**

<u>Number</u>	<u>Date</u>	<u>Subject</u>
<u>Relations with the Public Accounts Committee (PAC)</u>		
(R)	30/6/1989	PAC hearings: the Accounting Officer's responsibilities
(R)	2/10/89	Correction of statements in Treasury Minutes
(R) 3/91	10/12/91	Provision of up to date information to the PAC
(R) 1/92	10/1/92	The PAC and matters of policy
(GEN) 6/95	15/9/95	Accuracy of evidence to the PAC
(R) 1/95	30/11/95	Provision of up-to-date information to the PAC
(GEN) 16/04	03/12/04	Points arising from the work of the Public Accounts Committee (PAC) and new Treasury guidance
<u>Application of PAC Report Conclusions</u>		
(GEN) 3/94	4/3/94	Checklist of points in the PAC's 8 th Report on the proper conduct of public business
(GEN) 6/94	13/6/94	PAC: conclusions of general application
(GEN) 4/95	16/6/95	PAC: conclusions of general application
(GEN) 10/96	18/6/96	PAC: conclusions of general application
(GEN) 1/97	21/2/97	PAC: conclusions of general application
(GEN) 11/97	25/11/97	PAC: conclusions of general application
(GEN) 15/99	13/8/99	PAC: conclusions of general application
<u>Relations with the National Audit Office (NAO)</u>		
(R)	13/1/89	Agencies: consultation with NAO
(R) 2/90	17/12/90	NAO use of consultants
(R) 5/92	21/5/92	Audit fees for trading funds and on-vote next steps agencies
(R) 6/92	4/6/92	Next steps agencies: validation of agency performance against key targets
(GEN) 5/97	17/7/97	Dropping the use on official papers of the designation "Not for NAO eyes"
(GEN) 11/99	21/6/99	National Audit Office/Public Accounts Committee recommendations: improved follow-up
(GEN) 17/03	19/12/03	Audit Committee Handbook
(GEN) 12/04	05/10/04	Audit of grants to local authorities and NHS Bodies
<u>Commercial Accounts Practice</u>		
(GEN) 2/97	21/3/97	Financial Reporting Standards (FRS) 8 – "related party transactions"
(GEN) 6/99	20/4/99	Fees and charges and other accruals based accounts: provisions, contingent liabilities and contingent assets (FRS 12)

Annex A

<u>Number</u>	<u>Date</u>	<u>Subject</u>
(GEN) 12/99	30/6/99	Accounting for PFI
(GEN) 16/99	8/10/99	Accounting for PFI: Implementation
(GEN) 1/00	28/1/00	Reporting PFI Contracts to Parliament
(GEN) 18/02	14/08/02	Valuing the underfunded pension liabilities of by-analogy schemes for FRS17
(GEN) 08/03	22/05/03	Tax planning and tax avoidance

Reporting Information in Accounts

(GEN) 10/99	10/6/99	Corporate Governance: The Turnbull Report
(GEN) 9/00	12/9/00	Issue of revised accounts guidance for Executive NDPBs and trading funds/withdrawal of various HM Treasury issued publications
(GEN) 1/01	4/01/01	Government Resources and Accounts Act 2000: Commencement Order
(GEN) 08/02	19/03/02	Resource Accounts 2002-01 - transitional adjustments
(GEN) 09/02	19/03/02	Resource Accounting Manual 2001-02: Guidance on the inclusion of an operating and financial review in an annual report
(GEN) 11/02	15/04/02	Treatment of asset sales in estimates and resource accounts for 2001-02 and 2002-03
Addendum to 08/02	30/07/02	Further transitional adjustments in 2001-2002 Resource Accounts Addendum
(GEN) 17/02	30/07/02	Machinery of Government changes
(GEN) 06/03	21/03/03	Resource accounting manual 2002-03: guidance on the inclusion of an operating and financial review in an annual report
(GEN) 12/03	12/09/03	Guidance to departments on reporting on grants and the funding relationship with voluntary and community bodies
(GEN) 15/03	14/11/03	Advances from the Contingencies Fund – new services requiring specific legislation
(GEN) 06/04	22/03/04	Signing departmental resource accounts: New Arrangements
(GEN) 14/04	13/10/04	Reform of Supply Estimates and Appropriation procedure: Estimates Memoranda

Accounting Officers and Finance Directors

(R) 3/92	12/3/92	Agency Accounting Officers: letter of designation
(GEN) 5/01	1/5/01	Changes in AO appointments arising from the introduction of Resource Accounting and Budgeting (RAB)

Non-Departmental Public Bodies (NDPBs)

(GEN) 8/96	28/3/96	Executive Non-Departmental Public Bodies annual reports and accounts guidance
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<u>Number</u>	<u>Date</u>	<u>Subject</u>
<u>Fees and Charges and Departmental Banking</u>		
(GEN) 19/92	15/10/92	Fees and Charges Guide
(GEN) 8/94	1/8/94	Rates of charge for pension costs
(GEN) 7/95	27/9/95	Rates of charge for pension costs
(GEN) 8/97	17/9/97	Rates of charge for pension costs
(GEN) 12/00	21/12/00	Further guidance on the requirement to disclose data relating to salary and pension entitlements
(GEN) 9/01	27/7/01	Publication of "Charges for information: when and how guidance for government departments and other crown bodies"
(GEN) 13/03	15/09/03	Revised cost of capital rate in Fees and Charges recovery policy
<u>Audit Practice</u>		
(GEN) 13/99	19/7/99	Appointment of accountancy firms to audit and other assignments in the public sector, and nature of the auditing responsibilities
(GEN) 14/99	22/7/99	Appointment of accountancy firms to audit and other assignments in the public sector, and nature of the auditing responsibilities (amendment)
(GEN) 6/01	21/5/01	Practice note on the audit of financial statements of public sector entities in the United Kingdom
(GEN) 7/01	24/5/01	Supplement to DAO (GEN) 13/99: Appointment of accountancy firms to audit and other assignments in the public sector, and nature of the auditing responsibilities
(GEN) 12/01	30/10/01	Government Internal Audit Standards
(GEN) 07/02	14/03/02	Publication of the Government response to Lord Sharman's Report "Holding to Account", executive summary, summary of issues
(GEN) 10/03	13/06/03	Lord Sharman's report on audit and accountability: implementing government commitments on audit and access
<u>Annual Fraud Report</u>		
(GEN) 15/02	30/05/02	Reporting details of thefts and fraud to the Treasury - new arrangements
(GEN) 15/04	24/11/04	2003-04 Fraud Report – An Analysis of reported fraud in Government departments
<u>Miscellaneous</u>		
(R) 2/92	12/3/92	Dealings by departments with financial institutions
(GEN) 1/96	10/1/96	Efficiency scrutiny on the management of the civil estate (See also (GEN)15/96)

Annex A

<u>Number</u>	<u>Date</u>	<u>Subject</u>
(GEN) 15/96	29/10/96	Efficiency scrutiny on the management of the civil estate
(GEN) 17/96	18/12/96	Estates and buildings services procurement Prevention of fraud and irregularities in the award and management of contracts
(GEN) 3/98	10/8/98	Power to incur expenditure on Preparations for possible UK entry to the Single currency
(GEN) 3/99	5/2/99	Introduction of the EURO, 1 January 1999
(GEN) 2/00	22/2/00	Government lending for periods in excess of 25 years
(GEN) 6/00	22/5/00	Use of external tax advice by government departments
(GEN) 13/01	31/10/01	Expenditure on Non Pay Awards
(GEN) 15/01	30/11/01	Redress Review
(GEN) 17/01	18/12/01	Introduction of Euro notes and coins
(GEN) 4/02	08/02/02	Severance terms for staff
(GEN) 13/02	20/05/02	Salary and pension disclosures - inflation rate to be used in calculating the real increase in pension entitlements 2002-02
GEN(21/02)	29/11/02	Government Accounting - amendments and publication arrangements
GEN(22/02)	11/12/02	Disposal of Surplus land and property within the public sector
(GEN) 05/03	27/02/03	Green Book – Appraisal and Evaluation in central government
(GEN) 11/03	11/07/03	Distribution of Dear Accounting Officer (DAO) letters
(GEN) 16/03	17/12/03	Central Infrastructure in Electronic Government
(GEN) 05/04	03/03/04	Government Accounting 2000 – Amendment 3 and publication arrangements
(GEN) 07/04	30/03/04	Delivering success in government acquisition-based programmes and projects
(GEN) 08/04	11/06/04	Money Laundering
(GEN) 10/04	16/07/04	Revision of the board members' pension and public appointees pension and compensation guidance notes
(GEN) 11/04	22/7/04	BACS file and item limits and “Grade 3” user Arrangements
(GEN) 13/04	05/10/04	Departmental lending to sponsored bodies operating in competitive markets
(GEN) 17/04	03/12/04	Accuracy of electronically published accounts and guidance on Notional Insurance premiums
(GEN) 18/04	09/12/04	Arrangements for handling external risks, publication of orange book & partnership guidance