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DAO(GEN) 21/02

Dear Accounting Officer

29 November 2002

GOVERNMENT ACCOUNTING – AMENDMENTS AND PUBLICATION ARRANGEMENTS

Purpose of this letter

This letter is to inform departments:

- that amendment 2 to *Government Accounting (GA) 2000*, taking account of revised estimate reporting and risk management, will be published on 29th November 2002; and
- of contacts for various issues relating to *Government Accounting*.

Action

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

Government Accounting – Amendment 2

3. 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 2* updates this latest consolidation to take account of revised estimate reporting and risk management. Only eight chapters are being revised, these are detailed later.



Future publication of Government Accounting

4. 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.

5. 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

6. The main changes covered by amendment 2 are:

- **Chapter 2: Powers to incur expenditure.** The guidance of the new service rule has been revised and expanded to take on board DAO(GEN) 8/99 and a change in policy regarding expenditure powers when new services are being enacted by secondary legislation;
- **Chapter 5: Fraud.** A complete reissue to reflect the changes in fraud and risk management as announced in DAO(GEN) 15/02;
- **Chapter 11: Supply Estimates.** A complete reissue to reflect the change in presentation of estimated. There is also an additional annex providing further advice on reflecting Machinery of Government changes.

In addition there are some minor changes to chapters 6, 7, 8 and 30; these are detailed in the amendment record accompanying *Government Accounting*.

Contacts

7. The names and contacts details are:

o **general:** Debbie Edwards (020 7270 5363; GTN 270 5363; debbie.edwards@hm-treasury.gov.uk;) or Stephen Morrish (020 7270 4833; GTN 270 4833; email stephen.morrish@hm-treasury.gsi.gov.uk;) address as above; and

o general enquiries about obtaining hard copies or CD-Rom versions of GA-2000 amendment no 2: The Stationery Office, telephone: 0870 600 5522.

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