



HM TREASURY

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18 December 2008

Dear Accounting Officer

MANAGING PUBLIC MONEY

This letter informs departments of updates to certain Managing Public Money (MPM) annexes and the withdrawal of the majority of Dear Accounting Officer letters (DAOs) issued prior to 2008.

2. In line with normal practice of regularly updating MPM annexes, public sector organisations should note that MPM annexes on the Treasury website have now been updated. Changes include the inclusion of payment of invoices within 10 days (Annex 4.6); PHSO's Principles of Good Complaint Handling (Annex 4.14); Banking (Annex 5.7); and several minor changes. A spreadsheet providing a consolidated version of changes to MPM is available on the website.

3. The Treasury has also reviewed all existing Dear Accounting Officer letters (DAOs). As the substance of the majority of pre-2008 DAOs was taken into account in the drafting of MPM, these DAO letters are no longer required. Therefore, DAOs which:

- contain guidance which has been superseded by MPM and its annexes;
- relate to other guidance which is referred to in MPM (eg FReM, Estimates Manual, Audit Committee Handbook); or
- supply guidance which is simply out of date

are now withdrawn. A list of withdrawn letters, together with the reasons for their withdrawal is available on the DAO website.

4. If you wish to discuss this further please contact Jim Duncan on 020 7270 4833 or at jim.duncan@hm-treasury.x.gsi.gov.uk.

Yours sincerely,
Paula Diggle

Paula Diggle
Treasury Officer of Accounts

