

Withdrawn DAOs by date			
Number	Date	Subject	Reason for withdrawal
(GEN) 06/07	11/12/2007	Accounts Directions 2007-08	Withdrawn by (GEN) 07/08
(GEN) 05/07	31/10/2007	Fraud in Government Departments 2007	Overtaken by DAO (GEN) 05/08
(GEN) 04/07	25/07/2007	Introduction of Managing Public Money	Managing Public Money (MPM) well established
(GEN) 11/06	11/06/2006	Foreign Exchange Transactions	Included in Managing Public Money (MPM)
(GEN) 09/06	27/07/2006	Audit Committee Handbook	Replaced by new handbook
(GEN) 08/06	27/07/2006	Financial Relations with the Third Sector	Guidance well established
(GEN) 07/06	28/07/2006	Collaborative Management of the Civil Estate	Included in MPM and OGC guidance
(GEN) 06/06	01/06/2006	Indemnities for Non-Executive Board Members	Included in MPM
(GEN) 04/06	11/04/2006	Modernisation of Government Accounting	Included in MPM
(GEN) 03/06	13/03/2006	Departments Resource Accounts: 2005-06 timetable	2005-06 accounts completed
(GEN) 02/06	16/02/2006	Public Sector Audit: new practice note	Included in FReM
(GEN) 13/05	12/12/2005	New Treasury Officer of Accounts	No longer necessary
(GEN) 11/05	18/08/2005	Staff Severance terms	Included in MPM
(GEN) 10/05	10/08/2005	List of Extant DAO's	DAOs listed on website are only extant DAOs
(GEN) 08/05	04/07/2005	Recording Property Information on e-PIMS	Included in MPM and OGC guidance
(GEN) 07/05	27/06/2005	Clawback: Disposal of Publicly Funded Assets	Included in MPM
(GEN) 06/05	20/05/2005	GA2000 - Amendment 4 and publication arrangements	GA replaced by MPM
(GEN) 05/05	23/03/2005	Efficiency Programme: Treasury approval of accomodation proposals	Included in MPM and OGC guidance
GEN 04/05	18/03/2005	Increase in Parliamentary Reporting Thresholds	Included in MPM
(GEN) 18/04	09/12/2004	Arrangements for handling external risks, publication of Orange Book and Partnership Guidance	Orange Book and Partnership Guidance and Cabinet Office guidance been revised
(GEN) 17/04	03/12/2004	Accuracy of electronically published accounts and guidance on Notional Insurance premiums	Electronic publication covered in preparing accounts guidance: default notional insurance premiums have been dropped.
(GEN) 16/04	03/12/2004	Points arising from the work of the Public Accounts Committee (PAC) and new Treasury guidance	Examples out of date - pre-date devolution and machinery of government changes.
(GEN) 14/04	13/10/2004	Reform of Supply Estimates and Appropriation procedure: Estimates Memoranda	Included in Estimates Manual
(GEN) 12/04	05/10/2004	Audit of grants to local authorities and NHS bodies	General principles in MPM
(GEN) 11/04	22/07/2004	BACs File and Item Limits and "Grade3" user arrangements	Included in MPM

(GEN) 10/04	16/07/2004	Revision of Board Members' pensions and public appointees compensation notes.	Guidance well established.
(GEN) 08/04	11/06/2004	Money Laundering	Incorporated in Managing Risk of Fraud
(GEN) 07/04	30/03/2004	Delivering success in government acquisition-based programmes and projects	Included in MPM and OGC guidance
(GEN) 06/04	22/03/2004	Signing departmental resource accounts: New Arrangements	Included in Standing Guidance on preparing resource accounts
(GEN) 05/04	03/03/2004	Government Accounting 2000 – Amendment 3 and publication arrangements	GA replaced by MPM
(GEN) 17/03	19/12/2003	Audit Committee Handbook	Overtaken by new guidance
(GEN) 16/03	17/12/2003	Central Infrastructure in Electronic Government	Overtaken by later developments
(GEN) 15/03	14/11/2003	Advances from the Contingencies Fund – new services requiring specific legislation	Included in MPM and Estimates Manual
(GEN) 13/03	15/09/2003	Revised cost of capital rate in Fees and Charges recovery policy	Covered in MPM
(GEN) 12/03	12/09/2003	Guidance to departments on reporting on grants and the funding relationship with voluntary and community bodies	Overtaken by new Guidance to Funders - issued May 2005. ICAEW guidance now well established.
(GEN) 11/03	11/07/2003	Distribution of Dear Accounting Officer (DAO) letters	DAO electronic circulation well established
(GEN) 10/03	13/06/2003	Lord Sharman's report on audit and accountability: implementing government commitments on audit and access	On Treasury website.
(GEN) 08/03	22/05/2003	Tax planning and tax avoidance	Included in MPM
(GEN) 07/03	28/03/2003	Model Management Statement and Financial Memorandum for Executive NDPBs	Included in MPM
(GEN) 06/03	21/03/2003	Resource accounting manual 2002-03: guidance on the inclusion of an operating and financial review in an annual report	Included in FReM
(GEN) 05/03	27/02/2003	Green Book – Appraisal and Evaluation in central government	On Treasury website.
(GEN) 22/02	11/12/2002	Disposal of Surplus land and property within the public sector	Included in MPM and OGC guidance
(GEN) 21/02	29/11/2002	Government Accounting - amendments and publication arrangements	GA replaced by MPM
(GEN) 18/02	14/08/2002	Valuing the underfunded pension liabilities of by-analogy schemes for FRS17	In FReM

(GEN) 17/02	30/07/2002	Machinery of Government changes	In FREM and Estimates Manual
(GEN) 13/02	20/05/2002	Salary and pension disclosures - inflation rate to be used in calculating the real increase in pension entitlements 2002-02	Information issued via Cabinet Office
(GEN) 11/02	15/04/2002	Treatment of asset sales in estimates and resource accounts for 2001-02 and 2002-03	Included in FReM
(GEN) 09/02	19/03/2002	Resource Accounting Manual 2001-02: Guidance on the inclusion of an operating and financial review in an annual report	Included in FReM
(GEN) 08/02	19/03/2002	Resource Accounts 2002-01 - transitional adjustments	Transitional arrangements no longer apply.
Addendum to 08/02	30/07/2002	Further transitional adjustments in 2001-2002 Resource Accounts Addendum	Transitional arrangements no longer apply.
(GEN) 07/02	14/03/2002	Publication of the Government response to Lord Sharman's Report "Holding to Account", executive summary, summary of issues	On Treasury website.
(GEN) 17/01	18/12/2001	Introduction of Euro notes and coins	Guidance no longer needed
(GEN) 15/01	30/11/2001	Redress Review	Included in MPM
(GEN) 13/01	31/10/2001	Expenditure on Non Pay Awards	Now contained in Cabinet Office guidance
(GEN) 12/01	30/10/2001	Government Internal Audit Standards	Overtaken by guidance on Treasury website
(GEN) 9/01	27/07/2001	Supplying information, and licensing its reproduction and re-use: publication of "Charges for information: when and how guidance for government departments and other crown bodies"	Partially included in MPM. Revised Charges for information being considered for publication.
(GEN) 7/01	24/05/2001	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	Detailed points out of date and general principles within MPM
(GEN) 5/01	01/05/2001	Changes in AO appointments arising from the introduction of Resource Accounting and Budgeting (RAB)	Transitional arrangements no longer apply.
(GEN) 1/01	04/01/2001	Government Resources and Accounts Act 2000: Commencement Order	Transitional arrangements no longer apply.
(GEN) 12/00	21/12/2000	Further guidance on the requirement to disclose data relating to salary and pension entitlements	Included in FReM

(GEN) 9/00	12/09/2000	Issue of revised accounts guidance for Executive NDPBs and trading funds/withdrawal of various HM Treasury issued publications	Included in FReM
(GEN) 6/00	22/05/2000	Use of external tax advice by government departments	Included in MPM
(GEN) 2/00	22/02/2000	Government lending for periods in excess of 25 years	Outdated following policy changes
(GEN) 1/00	28/01/2000	Reporting PFI Contracts to Parliament	Technical Note replaced by separate VFM guidance
(GEN) 16/99	08/10/1999	Accounting for PFI: Implementation	FReM and PFI Technical Note 1
(GEN) 15/99	13/08/1999	PAC: conclusions of general application	Withdrawn as examples out of date
(GEN) 14/99	22/07/1999	Appointment of accountancy firms to audit and other assignments in the public sector, and nature of the auditing responsibilities (amendment)	Withdrawn as examples out of date
(GEN) 13/99	19/07/1999	Appointment of accountancy firms to audit and other assignments in the public sector, and nature of the auditing responsibilities	Detailed points out of date and general principles within MPM
(GEN) 12/99	30/06/1999	Accounting for PFI	Included in FReM
(GEN) 11/99	21/06/1999	National Audit Office/Public Accounts Committee recommendations: improved follow-up	Withdrawn as examples out of date
(GEN) 10/99	10/06/1999	Corporate Governance: The Turnbull Report	Overtaken by requirement to produce SIC and by guidance in Corporate Governance Code
(GEN) 6/99	20/04/1999	Fees and charges and other accruals based accounts: provisions, contingent liabilities and contingent assets (FRS 12)	Included in FReM
(GEN) 3/99	05/02/1999	Introduction of the EURO, 1 January 1999	Included in MPM
(GEN) 3/98	10/08/1998	Power to incur expenditure on Preparations for possible UK entry to the Single currency	Included in MPM
(GEN) 11/97	25/11/1997	PAC: conclusions of general application	Withdrawn as examples out of date
(GEN) 5/97	17/07/1997	Dropping the use on official papers of the designation "Not for NAO eyes"	Overtaken by central guidance
(GEN) 2/97	21/03/1997	Financial Reporting Standards (FRS) 8 – "related party transactions"	Included in FReM
(GEN) 1/97	21/02/1997	PAC: conclusions of general application	Withdrawn as examples out of date
(GEN) 17/96	18/12/1996	Estates and buildings services procurement Prevention of fraud and irregularities in the award and management of contracts	Included in MPM and OGC guidance
(GEN) 10/96	18/06/1996	PAC: conclusions of general application	Withdrawn as examples out of date

(GEN) 8/96	28/03/1996	Executive Non-Departmental Public Bodies annual reports and accounts guidance	Included in FReM
(GEN) 6/95	15/09/1995	Accuracy of evidence to the PAC	Withdrawn as examples out of date
(GEN) 4/95	16/06/1995	PAC: conclusions of general application	Withdrawn as examples out of date
(GEN) 6/94	13/06/1994	PAC: conclusions of general application	Withdrawn as examples out of date
(GEN) 3/94	04/03/1994	Checklist of points in the PAC's 8 th Report on the proper conduct of public business	Withdrawn as examples out of date
(GEN) 19/92	15/10/1992	Fees and Charges Guide	Included in MPM
(R) 1/95	30/11/1995	Provision of up-to-date information to the PAC	Withdrawn as examples out of date
(R) 6/92	04/06/1992	Next steps agencies: validation of agency performance against key targets	Guidance on Treasury website
(R) 5/92	21/05/1992	Audit fees for trading funds and on-vote next steps agencies	Included in FReM
(R) 3/92	12/03/1992	Agency Accounting Officers: letter of designation	On Treasury website
(R) 2/92	12/03/1992	Dealings by departments with financial institutions	Included in MPM
(R) 1/92	10/01/1992	The PAC and matters of policy	Withdrawn as examples out of date
(R) 3/91	10/12/1991	Provision of up to date information to the PAC	Withdrawn as examples out of date
(R) 2/90	17/12/1990	NAO use of consultants	Included in Scrutiny of Public Expenditure.
(R)	02/10/1989	Correction of statements in Treasury Minutes	Withdrawn as examples out of date
(R)	30/06/1989	PAC hearings: the Accounting Officer's responsibilities	Withdrawn as examples out of date
(R)	13/01/1989	Agencies: consultation with NAO	Included in Cabinet Office guidance and the FReM