



HM TREASURY

Department's Annual Reports and Accounts:

standing guidance on printing,
laying and publishing (updated)

December 2012



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Any queries regarding this publication should be sent to us at: public.enquiries@hm-treasury.gov.uk.

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Completion, printing, laying and publication of Department's Annual Reports and Accounts (including pension scheme accounts)

Key requirements

1.1 This document contains guidance for laying Annual Reports and Accounts. It covers entities in receipt of an Estimate whose accounts are required by the Government Resources and Accounts Act to be laid by the Treasury, i.e. mostly departments but also pension schemes. Entities covered by this guidance should read the whole document to ensure compliance, but the key requirements are outlined in this section. Key requirements are:

- Annual Reports and Accounts are laid as House of Commons (HC) papers in the House of Commons and may be required to be laid in the Lords under a separate authority specific to that entity and may exceptionally be laid in the Lords as an un-numbered Command paper (see detail below in paragraphs 1.26-1.29 and 1.52-1.59);
- The Treasury obtains an HC number for each Annual Report and Account that it is required to lay;
- Entities need to ensure that their Annual Report and Accounts meet the requirements of the House authorities, in particular for the title page (set out in this guidance) to allow their documents to be laid;
- When their document is ready to lay entities should liaise with the Treasury contact providing eight copies (six if the document is only laying in the House of Commons) two days before it is due to lay; and
- When a typeset copy is laid, and it is not possible to make printed copies available on the day of laying, it is the department's responsibility to ensure that copies are available to members. Therefore, if an entity is not laying a final published copy it will have to arrange additional copies to be placed in the Vote Office (25 copies) and Printed Paper Office (10 copies, if relevant) through its own parliamentary section.

1.2 This guidance is not intended for Executive Agencies and Arm's Length Bodies (ALBs). Agencies and ALBs should prepare Annual Reports and Accounts in accordance with their governing documents, relevant legislation and the directions given by sponsor departments.

Preparation

1.3 All UK government departments must prepare, lay before parliament and publish a combined Annual Report and Accounts. The Annual Report and Accounts combines the Annual Report and the Annual Accounts within the same document.

1.4 Annual Reports and Accounts including trust statements should be an integrated document and satisfy the disclosure requirements of both the annual reporting guidance and the Government Financial Reporting Manual (FReM) for 2012-13. Duplication should therefore be avoided wherever possible: for example if information is included in the Annual Accounts, in accordance with the FReM, the presumption is that it does not also need to be included in other sections of the document.

1.5 Further guidance on the content requirements of the Annual Report component of the Annual Report and Accounts is issued in the annual PES paper issued by the Treasury

1.6 The Treasury's Supply Estimates: a guidance manual provides information, on among other things, treatment of income and receipts; virement of provision, and Excess Votes. This is available from the HMT public website: http://www.hm-treasury.gov.uk/psr_estimates_manual.htm

1.7 The NAO's Disclosure Guide can help departments to ensure that they have complied with the disclosure requirements of the FReM. This is available from departments' usual NAO contacts or from the NAO's website at: <http://www.nao.org.uk/guidance/checklists/checklists.htm>.

1.8 Departments may also wish to refer to the NAO publication Ready, Steady Go... a practical guide for preparing for faster closing, which is available from the NAO or from their website at: http://www.nao.org.uk/guidance_and_good_practice/idoc.ashx?docid=f16b92ec-73b1-49a8-8d42-82ec0afda7e9&version=-1

1.9 Departments are also reminded of the need to confirm the entries in their department's accounts and trust statements for Consolidated Fund transactions, assets and liabilities with the Treasury's Exchequer Funds and Accounts (EFA) as soon as possible in the accounts process. EFA plan to issue their normal template for this purpose as early as possible in April, to assist departments to meet their faster closing deadline.

Virement and Excess Votes

1.10 Departments should send their requests for virement approval or notify the Treasury about Excess Votes as soon as they are confident that there will be no further changes to the outturn figures. Failure to seek virement approval from the Treasury may automatically lead to an Excess Vote and therefore virement is an important part of preparing department's accounts for signature.

Virement approval

1.11 Under the Clear Line of Sight reforms Treasury has delegated a greater degree of authority to departments by giving them more flexibility to vire between sections (Estimate lines) without seeking Treasury approval, subject to certain restrictions. Full details on virement are set out in Section 2 of the *Supply Estimates: a guidance manual*, available on the Treasury public website. The restrictions and the types of virement requiring explicit Treasury approval are also set out in section2 of the Estimates Manual.

1.12 Formal requests for virement approval should be sent to the relevant spending contact in the Treasury (paragraph 2.78 of the Manual). The requests should be sent as soon as the department is reasonably confident that the figures will not change, together with a copy of the draft departmental accounts, including the draft Statement of Parliamentary Supply, and any relevant Notes to the accounts. If a draft set of accounts is not available, then departments are requested not to delay their virement request, but should send supporting information to help the Treasury consider the application.

1.13 Where, exceptionally, there are later adjustments to the agreed figures, a revised virement request may need to be submitted. Revised draft accounts (or revisions to the items set out immediately above) should accompany any revised virement request.

Excess Votes

1.14 Where it is evident that there will be an Excess Vote, departments are required to explain this in their accounts, and will need to agree with the NAO the report on the Excess Vote that the C&AG will need to make with the accounts.

Planning for submission of accounts to the Accounting Officer and transmission to the C&AG for audit

1.15 Departments should agree a timetable for the preparation, signing and submission of their Annual Reports and Accounts and Trust Statements and discuss this with the NAO. Departments should also agree with the NAO a timetable for the audit and certification of their accounts by the C&AG.

1.16 Although the content of the Annual Report component of the Annual Report and Accounts will not be subject to audit scrutiny in the same way as the Accounts, the auditors will review information presented within the Annual Report to check whether this is consistent with the financial statements.

1.17 Departments are encouraged to discuss plans and expectations for the Annual Report with their auditors. Departments should consider how to ensure that information presented in the Annual Report is consistent with the Annual Accounts.

1.18 Completion of the audit to timetable depends critically on the quality of the Annual Report and Accounts and the supporting information. The NAO's audit will be planned on the basis that:

- accounting systems are fully functional (unless known to be otherwise);
- information for interim audit is provided to agreed times;
- the Annual Report and Accounts and supporting documents are fully reviewed by departmental management prior to submission and show evidence of that review; and
- the department is confident as to the quality and reliability of what is offered for audit.

1.19 Departments are reminded that when submitting their Annual Report and Accounts, Accounting Officers must sign the final versions of the Annual Report, the Statement of Financial Position, the Governance Statement and the Letter of Representation on one original copy only. If any pages of the accounts need to be replaced after the accounts have been signed, the Accounting Officer must approve these replacement pages before they are sent to the C&AG.

1.20 If the Accounting Officer (AO) is not available to sign the Accounts, the department may send an unsigned copy to the NAO audit team pending the Accounting Officer's return. In any event, submission to the Accounting Officer for signature will need to be made in sufficient time for final signed accounts to be submitted to the C&AG to meet the department's deadline.

1.21 Eight final copies of the printed Annual Report and Accounts, as signed by the AO and C&AG, should be sent to the general Treasury contact whose details are included in the annual letter to Finance Directors.

Clearing the text of the C&AG'S reports

1.22 The department should agree with the NAO the text of any report made by the C&AG before the account is submitted to the Accounting Officer for signature. If this is exceptionally not possible a timetable for clearing the text of the report should be agreed with the NAO.

Final audited/certified accounts

1.23 The NAO has agreed that, on receipt of the signed accounts, it is responsible for maintaining the integrity of the accounts. Once the NAO has undertaken its final work, it will submit the signed accounts to the C&AG for formal certification. After that, NAO will make copies: one for its records and one to return to the department. The original accounts are sealed and sent to the Treasury, which then makes arrangements for the accounts to be laid in the House of Commons under the requirements of the Government Resources and Accounts Act 2000 and in the House of Lords if there is a statutory requirement or optionally as an un-numbered Command paper.

1.24 Receipt of audited accounts will depend on audit timetables. (Timetables may be affected if accounting or audit issues prove difficult to resolve or if the audit leads to a substantive report by the C&AG. Departments should advise the general Treasury contact if there is to be a report by the C&AG.)

1.25 Departments' should liaise with The National Archives' publishing contractor, The Stationery Office Ltd (TSO) to ensure that TSO publishes **the final audited/certified accounts** (i.e. as signed by the C&AG)¹. Departments will also need to liaise with the NAO about the inclusion of the C&AG's audit certificate and any substantive report by the C&AG. The NAO will provide an electronic version of the certificate and any report, to assist with printing where necessary. Departments should discuss such requirements with the NAO.

Laying authority

1.26 Annual reports and accounts are laid as HC papers in the House of Commons and (if a department chooses) as un-numbered Command papers in the Lords. Unless there is a statutory requirement to do so, laying Annual Reports and Accounts in the House of Lords is optional and unnecessary.

1.27 Departments are responsible for ensuring that the correct laying authority is used on the title pages of the accounts. If there is any doubt as to which Act requires the accounts to be laid, or if there is uncertainty as to whether an Annual Report needs to be presented by Act rather than by Command, departments should seek advice from their own legal advisors. Departments should not assume that the format used in previous years was correct. The Treasury sends out a suggested layout for title pages, but if there is any doubt about the layout of title pages departments should contact the House of Commons Journal Office.

1.28 Department's Annual Reports and Accounts need to state that they have been laid in accordance with the Government Resources and Accounts Act 2000, Section 6 (4) (see paragraph 1.37), along with any other relevant legislation. All references to the Government Resources and Accounts Act 2000 on the title page should be given in full. (For example, it is not acceptable to refer to GRAA 2000 or GRA Act.) This statement must be added to the title page of the accounts, at the originating stage.

¹ The publishing contract is let by the Controller of Her Majesty's Stationery Office, an official of the National Archives, on behalf of government. House of Commons and Command Papers are published through the contract.

1.29 Sections 6 and 7 of the Government Resources and Accounts Act 2000 specify that items laid under their authority are to be laid before the House of Commons only. However, Department's Annual Reports and Accounts can also be laid in the House of Lords at the Department's discretion, although this is unnecessary if there is no other statutory requirement. This is done by Command unless the requirement is covered by other legislation. Pension Scheme accounts are not required to include an Annual Report and therefore only lay in the House of Commons.

Format of Annual Report and Accounts

1.30 The Journal Office has produced detailed guidance on the format of HC papers including the details that must be shown on title pages of the published documents. This guidance is available at: <http://www.parliament.uk/documents/upload/laying-papers.pdf>

1.31 All Annual Reports and Accounts need to meet specific requirements on the paper's title page (page 1), title verso page (page 2) and inside/outside covers in line with Journal Office guidance. The title page should be followed with a title verso page including copyright information and a contents page on the third page of the report.

1.32 TSO and other suppliers provide services to support the production of accounts. Please ensure that your accounts meet the current guidance.

Title page

1.33 Your document must contain a title page. If the title page does not contain the correct information, the paper will not be accepted for laying. After completing a thorough internal check, all departments are strongly encouraged to confirm final proofs with the Journal Office, well before laying, allowing sufficient time for possible correction and printing. These proofs can be formatted for the Journal Office to review well in advance of the rest of the paper's contents. Contact the Journal Office via telephone on 020 7219 3361 or 3252 or email journaloffice@parliament.uk. Contact details for the Journal Office are also included in the annual letter to Finance Directors announcing the Annual Reports and Accounts Timetable.

1.34 The Journal Office can advise on the wording of the presentation line, but departments must check the legal authority for laying with their own lawyers and the Journal Office cannot give advice on that point. It is for departments to decide whether or not to lay by Command in the House of Lords.

1.35 The title page should not usually contain anything other than the information listed above, and should not feature illustration or artwork. If you do plan to include any extraneous information or artwork, you should contact the Journal Office before going to print; failure to obtain their approval may mean you are unable to lay your paper without alteration.

1.36 Please note that if the title page does not meet the Journal Office's requirements, the Journal Office may reject the paper for laying and/or request that corrected text is stickered over the incorrect text before laying can occur.

1.37 If the paper is to be laid with a corrective sticker, please notify TSO immediately. If this is not possible TSO may not be able to correct the print copies to be supplied to standing order customers and libraries ahead of publication and may need to send these customers a notice of correction. Note that any correction made to the printed reports on laying must be made to all other versions of the paper, the print file, the web file and all print copies held. Once a document has been laid, any correction will need to be approved by the Journal Office before a correction slip can be issued.

Information to include on the title page

1.38 The requirement includes that the title page should show:

- The full title of the document, the statutory name (rather than an abbreviation) of the organisation, and the period covered by the accounts;²
- The words “Ordered by the House of Commons to be printed on” and the date of laying (in full: date month year). If the date of laying changes late in the publishing process, the title page must be updated accordingly to show the correct date;
- The House of Commons printing number, towards the bottom left of the title page, and in a size no smaller than 8 point font (ideally 12 point or larger), the number should be preceded by the abbreviation “HC”. Ideally, this number should also appear on the front cover of the document;
- The publishing imprint “London: The Stationery Office” centred, and the cover price to the right;³
- The legislation or authority under which the document is being laid in each House, e.g. for Annual Reports and Accounts laying solely under Government Resources and Accounts Act 2000:

“Accounts presented to the House of Commons pursuant to Section [normally 6(4)] of the Government Resources and Accounts Act 2000

Annual Report presented to the House of Commons by Command of Her Majesty ”

And if the entity has also chosen to lay the Annual Report and Accounts in the House of Lords by Command, the following line should also be added:

“Annual Report and Accounts presented to the House of Lords by Command of Her Majesty”

If the accounts are laid by another Act, or if there is any variation to this, your presentation lines must cover what is being presented to each House and by which authority:

e.g. for annual reports that are laid by Act:

“Annual Report presented to Parliament pursuant to [Insert relevant Section] of the [insert name of relevant Act] Act [insert year of Act]

Accounts presented to the House of Commons pursuant to Section 6(4) of the Government Resources and Accounts Act 2000

Accounts presented to the House of Lords by Command of Her Majesty”

For Pension Scheme accounts, which are not required to include an annual report, the presentation line should be:

“Presented to the House of Commons pursuant to Section 6(4) of the Government Resources and Accounts Act 2000”

² The use of the words ‘accounts’, ‘account’ or ‘financial statements’ in the title of the publication should correspond to the heading for the financial information within the document and the covering letter.

³ These elements will normally be added by the person creating the paper’s print and web files .The cover price will be advised by TSO and is set by contract.

Information to include on the title verso page

1.39 The title verso page should include:

- Department's Annual Reports and Accounts include statement on departmental publications for the year:

e.g. "This is part of a series of departmental publications which, along with the Main Estimates 2013-14 and the document Public Expenditure: Statistical Analyses 2013 present the Government's outturn for 2012-13 and planned expenditure for 2013-14"

- Copyright re-use statement for this year.
- ISBN to appear below copyright re-use statement.
- Publisher's (e.g. TSO's) imprint, below the copyright re-use statement.
- Recycled paper statement.
- Any third party copyright acknowledgements.
- Any organisational contact details.
- Any other publishing information.
- No images.

1.40 The latest copyright re-use statements for Crown and non-Crown bodies can be found in The National Archives' Publishing Parliamentary Papers guidance here:

<http://www.nationalarchives.gov.uk/information-management/our-services/official-publishing.htm>. TSO will supply the latest Crown statement (where applicable) as part of its publishing service.

Details that must be included on inside and outside covers:

- Front covers: must include organisation's proper name, document title (which must match the title page), HC number in the bottom left hand corner and cover price.
- Back covers: must include barcode and TSO's contact details.
- Documents over 32 pages (including printer's blanks) should have separate card covers.
- No text on inside covers.

Other requirements

- The paper should have a contents page, generally page three, which is not normally combined with other information.
- Departments may need to update their standing publishing templates from year to year to reflect current guidance.
- HC papers form part of a continuous series, which are bound together by some libraries. The paper must be A4 size, and must be predominantly portrait in orientation. Tables, etc., may be in landscape orientation, but printing the whole document in landscape is not allowed, even if the paper is bound along the long side.
- Papers should be saddle stitched (stapled through the spine) or perfect bound (glued into a cover); comb or spiral binding should not be used, as your paper will be refused by the Journal Office for laying.

- No foldouts or inserts are allowed.
- No laminated covers (laminated covers, even if biodegradable, are not recyclable).

Obtaining a House of Commons number

1.41 The Treasury will contact departments to confirm the date you propose to lay the Annual Report and Accounts and will liaise with the Journal Office to obtain a House of Commons (HC) number and will inform departments. If the proposed laying date later changes, please inform the Treasury, but the HC number will remain valid unless the paper is laid in a different session from the one originally planned. Once departments have a proof ready for press, if you have not already been informed by the Treasury of your HC number, you should contact the general Treasury contact stating the date you wish the accounts to be laid.

1.42 HC numbers can be obtained up to one month in advance. Departments will need to inform TSO of the HC number and laying date so the correct details appear on the final laid and published version. Please let the Treasury know if a printing number is no longer required. A new printing number is required for each year's report and accounts.

1.43 Departments should not request HC numbers directly from the Journal Office.

1.44 If a report and a set of accounts/financial statements are to be laid as separate documents but with the same HC number, each volume should be numbered as HC 123–I, HC 123–II, etc. The preference of the House is for a single volume paper where possible.

Printing

1.45 An order by the House of Commons that your Annual Report and Accounts be printed means exactly that. Print copies must be available, even though the paper will also be published on the web.

1.46 Print may be purchased through The National Archives' publishing contract let to TSO, or elsewhere, in line with government procurement requirements and departmental purchasing policies to achieve value for money. The National Archives has a cross-government responsibility for policy and practice relating to publishing parliamentary papers (House of Commons and Command Papers). The National Archives' guidance for government publishers, including information about the publishing contract can be found here: <http://www.nationalarchives.gov.uk/information-management/our-services/official-publishing.htm>

1.47 For further information please contact The National Archives at: official.publishing@nationalarchives.gsi.gov.uk or 020 8392 5218.

1.48 If print is not purchased through The National Archives' contract the department will need to supply TSO with print copies, free of charge, to meet TSO's standing order and publishing needs. This option should be used with TSO's 'publish-only' service.

1.49 If the print is placed with TSO the department will be charged for the cost of its own printing, but not those required for TSO's standing order and publishing needs.

1.50 Departments are encouraged not to use photocopying technology to print as the paper's content may fade over time. This is problematic for print copies available for purchase or destined for legal deposit. Instead, papers should be printed digitally or litho, depending on what is most economical and the paper's print run/number of pages.

1.51 To enable you to calculate how many printed copies will be needed in addition to those sent to the general Treasury contact, you should contact TSO. As the publisher, TSO holds

details of the House distribution requirement and can advise on that requirement when you contact them.

1.52 Where departments have publishing units, these should be contacted for further information. If an organisation does not have a regular TSO contact, it should contact TSO's Command and House Paper Team on 020 7394 4272 or parlypubs@tso.co.uk

Laying Annual Reports and Accounts

1.53 Papers including Annual Reports and Accounts which the House will order to be printed may be laid only on days on which both Houses sit, not on days when either House is adjourned or on which Parliament is prorogued or dissolved. Note that the House of Commons does not normally sit on Fridays except those on which Private Members' bills are taken. The Journal Office can advise about the days on which the House of Commons is expected to sit.

1.54 "Laying" a paper in the House of Commons consists of delivering, by hand, two complete copies of the paper to the House of Commons Journal Office. For department's Annual Reports and Accounts, this is done by the Treasury Parliamentary Unit (via the general Treasury contact). Documents are not accepted for laying by post, fax or e-mail. Advice is available from the general Treasury contact. If the paper is to be laid in the Lords, two complete copies of the paper, together with appropriate covering letters must be delivered by hand to the House of Lords Printed Paper Office (see also the House of Commons guidance mentioned in paragraph 1.59).

1.55 The Treasury will lay Annual Reports and Accounts before Parliament. The Treasury has set an administrative deadline for 2012-13 annual reports and accounts to be laid by the end of June 2013. The statutory deadline for laying remains 31 January in the year following the end of the financial year to which the accounts relate.

1.56 Departments which are required to produce Trust Statements should normally lay them in the same document as the department's Annual Report and Accounts. The only circumstance where Trust Statements may be laid separately is where there is a delay in completing the Trust Statement and publication of the Annual Report and Accounts would consequently be laid after the administrative deadline. Where, exceptionally, departments think they may need to publish Trust Statements separately; the Treasury's agreement should be sought.

1.57 There are around 50 separate Annual Reports and Accounts to be laid before Parliament and the general Treasury contact will act as the liaison point between departments and the Treasury's Parliamentary Branch which will undertake the work to ensure the accounts are laid properly. The Treasury intends to lay accounts as and when they are completed and can only lay them whilst Parliament is sitting. In order to lay accounts in accordance with the agreed dates, departments should contact the Treasury a few days earlier to ensure the deadline is met. They may also wish to liaise closely with their Parliamentary Clerks. If the need arises to lay Annual Reports and Accounts on a Friday then you should first ensure that the House will be sitting on that day. Further information can be found in the announcements pages of the parliamentary website. (see http://www.parliament.uk/what_s_on/recess.cfm).

1.58 Departments should arrange for eight copies of their printed reports and accounts to be sent to the general Treasury contact. Copies should arrive no later than two working days before the laying date. Departments should contact the Treasury if they need to change their timetable for laying. Any changes to the laying date needs to be reflected in the title page which must show the exact date of laying. Departments are reminded that accounts should disclose the date on which they are "authorised for issue" and who gave that authorisation (e.g. the Accounting Officer). For department's Annual Reports and Accounts, this is normally the date of the

Certificate and Report of the Comptroller and Auditor General (FReM 5.4.24(b) refers). This information should NOT appear on the document's title page.

1.59 The laying copies should preferably be the final printed version, but if this is not available they can be proofs in which the text is correct and complete and signed by the C&AG. Pagination should be the same as the final printed version. Pictures do not have to be included, but captions to them should be. The title page must meet the same requirements as for the printed copies (see above), except that if the price is not yet known it may be left out. Where typeset accounts are being laid, these should be a copy of the final version that has been signed off by the C&AG and contains all the relevant signatures. Let us know in advance if you plan to lay a proof copy. Normally TSO publishes a document immediately or at the advised embargo time when a department lays a House of Commons paper before the House, and it ensures that copies are instantly available in the Vote Office and Printed Paper Office. When a typeset copy is laid, and TSO are not able to make printed copies available on the day of laying, it is the department's responsibility to ensure that copies are available to members. Therefore, note that in addition to the copies that you provide the Treasury for laying, you will also have to arrange through your own parliamentary section a further 25 copies to be supplied to the Vote Office to coincide with laying and a further 10 copies of your accounts, again via your own parliamentary section to the Printed Paper Office in the House of Lords if your paper is being laid there. Failure to meet these requirements is likely to result in formal complaints from the House. Once the final version of the accounts is published, eight copies should be sent to the Treasury to replace the typeset versions.

1.60 The Journal Office has produced a guide to its laying requirements which is available at: <http://www.parliament.uk/documents/upload/laying-papers.pdf>. (This is updated periodically).

Publication

1.61 It is the preference of the House that reports are laid and published on the same day, to publish the report must have been printed and bound to the specifications delivered through The National Archives' publishing contract. If your report has not published then you cannot release it into the public domain. Departments should note that it is a grave discourtesy to the House to publish an HC paper before it is laid (and risks undermining the protection of parliamentary privilege). Departments should be sure that the document has been successfully laid before it is, for example, published on their website.

1.62 Publication cannot take place before a paper has been laid and it is strongly recommended that publication takes place as soon as possible after the Treasury has formally laid the paper before Parliament. Publication should take place on the day of laying wherever possible. Where it is necessary to lay typeset proofs publication should take place within a month of laying. Departments should not release papers into the public domain until after publication, in print or electronically.

1.63 The House of Commons requires HC papers to be published through the National Archives' contract, including, online on the Official Documents website and in print. Departments are offered options on combining print and other related services with publishing, in addition to a 'publish-only' service.

1.64 As the contracted publisher, TSO will assign an ISBN, cover price and barcode to the paper. TSO will also provide the latest Crown copyright re-use statement (where applicable), fulfil legal deposit statutory deposit requirements, upload the paper onto the Official Documents website and supply print copies for sale. Whichever publishing option is chosen, the department will need to check with TSO well before going to print and the intended laying date to ensure it has included TSO's publishing details correctly, allowing sufficient time to make any changes that may be necessary.

1.65 When discussing publication timings, departments should be aware that Members are entitled to view the laid copies from the moment that they are laid, and that following the Speaker's Ruling, copies must be available for Members from the Vote Office and the Printed Papers Office shortly after laying. Although it is possible to place embargo stickers on the document, Members cannot be obliged to observe the embargo, so this could have implications if departments were hoping to keep the contents of the document confidential until full publication. Consequently, the Journal Office advise that the document is published as soon as possible following laying of the document.

1.66 Departments should ensure that that copies of the papers are made available on departmental websites on publication (but not before), and that they be clearly signposted. Departments should bear in mind the need to ensure that the electronically published documents are identical to those published in hard copy and that secure systems are in place for the maintenance of and integrity of departmental websites. This is because an electronic publication, once published, can be updated or replaced without it becoming apparent to the reader that a revision has taken place, or that the electronic version is different to its hard-copy counterpart. The dynamic environment on a website also increases the risk of inaccurate information being included.

1.67 In addition, departments are responsible for ensuring that the PDF of their paper published on the web meets government accessibility requirements. The web PDF for the Official Documents website will also need to meet TSO's internal requirements for web enabled PDFs. Information on applying these requirements can be found at: <http://www.nationalarchives.gov.uk/information-management/our-services/official-publishing.htm>.

1.68 The published paper is required to have the same text as the laid version. If the paper was accepted for laying with stickering (incorrect text on the title page stickered over with the correct text), please ensure that the published paper includes the final laid text, online and in print. Departments should ensure that TSO has print and web files including the final, correct text.

1.69 The Comptroller and Auditor General follows the Auditing Practices Board (APB) guidance on electronic publishing, to the extent that it is applicable in the central Government environment. NAO auditors will take a view on the responsibility for the upkeep of departmental electronic financial statements, and will consider adding a note to their audit certificate, appearing on the website, to this effect.

1.70 These requirements also apply to the accounts of sponsored bodies, and therefore Principal Accounting Officers are asked to ensure that their sponsored bodies have systems in place to ensure that electronically published annual accounts are identical to those published in hard copy, and that secure systems are in place for the maintenance of and integrity of their websites.

1.71 Departments will also need to consider the coordination of publicity/press releases in relation to the publication of their Annual Reports and Accounts and liaise with the general Treasury contact as necessary. Departments should also liaise with their NAO Assignment Manager on publication and associated communications issues. Publication dates should be agreed with the NAO. Departments will have the opportunity to comment on any press notice the NAO intend to issue relating to the Department's Annual Report and Accounts, or the C&AG's report on those accounts. Likewise, Departments should also ensure the NAO have the opportunity to comment on departmental press statements before they are issued. Copies of Annual Reports and Accounts and associated press notices must also be made available on departmental websites upon publication (they must not be distributed or published on the websites before TSO publish them). Any queries about publication arrangements should be addressed to the department's publishing team in the first instance.

HM Treasury contacts

This document can be found in full on our website: <http://www.hm-treasury.gov.uk>

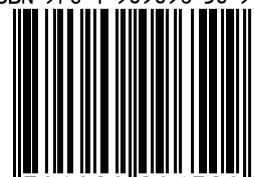
If you require this information in another language, format or have general enquiries about HM Treasury and its work, contact:

Correspondence Team
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

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