

H M Treasury
Rob Molan
Second Treasury Officer of
Accounts



Allington Towers
19 Allington Street
London SW1E 5EB

Enquiries about distribution of DAO letters to:
Mangai Rajasingham
Tel: 020 7270 5362
Fax: 020 7270 4311
Mangai.rajasingham@hm-treasury.gsi.gov.uk

DAO(GEN)17/(02)
30 July 2002

Dear Accounting Officer

MACHINERY OF GOVERNMENT CHANGES

Purpose and scope of this letter

The annex to this letter provide guidance on handling machinery of government changes in Supply Estimates and resource accounts.

Action and contacts

Departments are asked:

- to draw the annexes of this letter to all staff involved in the preparation of 2001-02 resource accounts;
- to note the following contacts:
 - Accounting Officer questions – Lorraine Constable, TOA team (020 7270 5361; email lorraine.constable@hm-treasury.gov.uk);
 - Ambits and powers to incur expenditure – Debbie Edwards, TOA team (020 7270 5363. email debbie.edwards@hm-treasury.gov.uk)
- to note that all can be written to, at the Treasury's new address – 1 Horse Guards Road, London SW1A 2HQ.

Machinery of government changes

Annex 1 to this letter sets out the treatment of machinery of government changes in Estimates and in resource accounts, and supplements the guidance in chapter 11 of *Government Accounting* and in section 8.8 of the *Resource Accounting Manual*. It will be included in a new annex in the next update to *Government Accounting 2000*. It is therefore to be taken account by all departments affected by machinery of government changes in 2001 and in 2002.

Rob Molan
Second Treasury Officer of Accounts



INVESTOR IN PEOPLE