



# HM TREASURY

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Dear Accounting Officer

DAO (GEN) 11/03

11 July 2003

## DISTRIBUTION OF DEAR ACCOUNTING OFFICER (DAO) LETTERS

### *Summary and purpose*

This letter informs departments that this is the last Dear Accounting Officer (DAO) letter to be issued in hard copy format. After this letter, all DAOs will be distributed electronically on a smaller circulation.

### *Background*

In my letter of 6 March 2003, I consulted all Principal Accounting Officers appointed by the Treasury about proposed changes to the promulgation of guidance issued in, or under cover of, *Dear Accounting Officer (DAO)* letters.

2. In summary, the proposal was to notify electronically all Principal Accounting Officers appointed by the Treasury when a new DAO was placed on our GSI site at <http://www.hm-treasury.gsi.gov.uk/psd/accounting/dao/dao.htm> rather than issue hard copies to several contacts in departments. Such a change was in line with increasing preference stated by departments to have access to guidance in electronic form and would also provide HMT with clarity about which officer in the department was responsible for promulgating Treasury guidance set out in DAOs. My letter also explained that the changes should lead to quicker and more efficient means of communication, whilst bringing its availability in line with associated guidance such as Government Accounting which is already available on its own website [www.government-accounting.gov.uk](http://www.government-accounting.gov.uk).



3. All those consulted about the change were in agreement with the proposal. Some Principal Accounting Officers also asked for electronic notifications to be sent to them and one or two others within their organisation. Some departments also asked if they could be sent electronic copies of the DAO rather than the notification as their access to the GSI was limited. We have taken both of these comments on board.

4. We are currently taking forward plans for the publication of DAO letters on the Treasury's public website and will notify departments when this has been implemented.

### **Action**

5. Departments are asked to note that:

- o This is the last DAO to be issued in hard copy using the existing circulation list;
- o The circulation list for electronic notifications will be restricted to Principal Accounting Officers and their designated individuals in departments as agreed;
- o Principal Accounting Officers and designated officials will in future be sent an electronic notification telling them when a new DAO can be found on our GSI website;
- o If necessary, departments with restricted access to the GSI will be sent DAOs in electronic form (as opposed to the notification);
- o Reducing the circulation list of DAOs makes it particularly important that departments review their internal arrangements for disseminating the guidance promulgated in DAOs;
- o As now, DAOs will not be sent to non-departmental public bodies and other sponsored bodies but where a DAO applies both to departments and sponsored bodies, departments will be asked to draw them to the attention of their sponsored bodies.

6. In addition, we are testing out our electronic circulation. So in parallel to sending this letter out on the old hard copy arrangements, we are also separately electronically notifying all those on our new circulation in line with the arrangements set out above. All those to whom an electronic notification has been sent are asked to submit an electronic acknowledgement to [Mrs Mangai Rajasingham](#) (email address as at the top of this letter) in order that their e-mail details can be validated. Also, Mangai should be informed of any additional information or changes to be made to contact details (eg address, phone number). This helps us to keep our contact list for Principal Accounting Officers up to date.

7. If any recipient of a hard copy of this DAO does not get an electronic notification but think they should in line with the new arrangements set out in this letter, please contact Mangai.

**ROB MOLAN**

**Second Treasury Officer of Accounts**