



HM TREASURY

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All extant DAOs are found at
<http://www.hm-treasury.gov.uk/dao>

DAO(GEN)10/05

Dear Accounting Officer

10 August 2005

LIST OF DEAR ACCOUNTING OFFICER (DAO) LETTERS WHICH ARE STILL EXTANT

Purpose of this DAO

This letter draws to the attention of Government Departments the current list of DAO letters issued before 31 December 2004 which remain "extant", i.e. still in force. All DAO letters issued in 2005 are also extant.

Action and Contacts

2. Departments should note the contents of this letter and Annexes and also ensure that copies of this letter are sent to the NDPBs and similar organisations for which they are responsible. Departments should ensure that all relevant divisions within their organisation and bodies which they sponsor have ready access to the latest guidance.

3. Copies of extant DAO letters are available on the Treasury's public access website (<http://www.hm-treasury.gov.uk/dao>). Departments which are unable to access an electronic copy of a DAO letter should contact Mangai Rajasingham in TOA (GTN 270-5362, email address: mangai.rajasingham@hm-treasury.gov.uk).

Background

4. DAOs are used to provide specific advice on issues of accountability, annual accounting exercises and regularity and propriety. These are used to supplement guidance published in [Government Accounting](#) and the [Resource Accounting Manual](#).



5. Our attached list of extant DAO letters (issued before 31 December 2004) is arranged both by broad subject heading (Annex A) and by year (Annex B). Also attached is a list of DAO letters which are no longer extant (Annex C). These replace that attached to DAO(GEN)09/04 which can now be regarded as spent.

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