

4 FAM 230 ACCRUAL ACCOUNTING REQUIREMENTS

4 FAM 231 DEPARTMENT FINANCIAL MANAGEMENT SYSTEMS

(TL:FIN-354; 6-30-95)

Financial management systems of the Department are required to employ accrual accounting concepts under Pub. L. 84-863 (31 U.S.C. 3512d). The accrual accounting requirements are applicable to all organizational units and programs administered by the Department, including general and special funds, revolving funds, trust funds, and deposit funds.

4 FAM 232 THROUGH 239 UNASSIGNED