

## **4 FAM 270 FISCAL YEAR CLOSING**

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

### **4 FAM 271 AUTHORITY**

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

In accordance with permanent legislation (31 U.S.C. 1551-1558) and annual instructions from Treasury, and prior to the end of the fiscal year, the Department shall issue fiscal year-end closing instructions to domestic organizations and overseas locations maintaining official U.S. Government accounting records for the Department and other agencies. In addition, FMP/F/DFS, FMP/F/IFS, and RFSC personnel provide instructions and support to bureau and post operations during the year-end closing process. The domestic B&F officers and post FMOs implement Department/RFSC instructions for closing post books and reporting on post-managed accounting records.

### **4 FAM 272 THROUGH 279 UNASSIGNED**