

4 FAM 200 FUNDS MANAGEMENT

4 FAM 210 GENERAL POLICY

4 FAM 211 ALLOTMENT ACCOUNTING

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

The Department utilizes allotment accounting concepts in its financial management systems and prescribes appropriate allotment accounting procedures in accordance with generally accepted accounting principles and standards for Federal agencies. Separate allotment records are maintained for each allotment received by post, bureau, or other organization. All funds are accounted for in U.S. dollars unless funded in foreign currency units and are recorded in accordance with the account code structure identified in 4 FAH-1. Specific requirements and/or procedures related to this chapter are identified in 4 FAH-3 H-030, and 4 FAH-3 H-210 through 4 FAH-3 H-270.

4 FAM 212 THROUGH 219 UNASSIGNED