



Minor formatting changes have been applied (i.e., capitalization, changing “policy/directive” to “policy” when the formatting directives apply to the policy as a whole, grammar.)

Approval of this Policy is within the scope of powers and duties entrusted to the Comptroller General in accordance with Section 12(2) of the *Financial Administration Act* and FAM Policy 1042, Directive 4.4.

The Government Accounting Division, Financial Management Board Secretariat is responsible for the language and interpretation of this Policy.

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