

1980.1

Accounting Policies Handbook

Directive Number: **1980.1**

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WASHINGTON, D.C. 20410-8000

OFFICE OF THE CHIEF FINANCIAL OFFICER

Special Attention of:
Office of the ACFO-Accounting

Transmittal: Handbook 1980.1 REV-1, Change 6
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1. This Transmits:

Change 6 to Revision 1 of Handbook 1980.1, *Accounting Policies Handbook*. It includes the Table of Contents and Chapter 8, *Subledger Reconciliation*. Also included are replacement pages for prior transmittals to accommodate revised page numbers.

2. Explanation of Changes:

The Accounting Policies Handbook was envisioned as encompassing policies related to accounting activities. Chapter 8 of this handbook focuses on procedures for account reconciliation in each Period, with focus on reconciliation of subledger balances.

3. Filing Instructions

This is a new chapter within Handbook 1980.1. This transmittal should be placed ahead of page i of the Handbook, along with the revised transmittals, in place of the Change 3, Change 2, Change 1, and original Transmittal document. In addition, a new Table of Contents replaces pages vii and viii as pages x and xi. Chapter 8 should be placed immediately after Chapter 7 in the existing handbook.