



**Subject: PLAN OF THE ACCOUNTING MANUAL**

0-20-00	Development and Organization of the Manual
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**0-20-00 DEVELOPMENT AND ORGANIZATION OF THE MANUAL**

The Departmental Accounting Manual is a component of the HHS Staff Manual System and has been developed by the Office of the Deputy Assistant Secretary, Finance. The manual establishes a Department-wide standard accounting system for implementation in accounting systems at operating divisions, agencies, regions and the Office of the Secretary. Each operating component will supplement this manual with an operating instruction manual which will be consonant with the requirements of this manual. When the operating component's Financial Management Officer sees a need to supplement or modify the standards prescribed for Department-wide use, the proposal will be sent to the Deputy Assistant Secretary, Finance for consideration of amending the manual. All operating component manuals will be reviewed and approved by the Office of the Assistant Secretary, Management and Budget and subsequently by the Comptroller General. The Table of Contents, Chapter 0-30, outlines the detailed organization of the manual. Exhibits and Appendixes will be used as the means for issuing prescribed uniform accounting codes, record formats, and account structures.

**0-20-10 REVISION AND MAINTENANCE OF THE MANUAL**

New or revised chapter material and circulars will be forwarded under transmittal notices. Each notice will be dated and issued in numerical order. The notice will specify the material transmitted, material superseded (if any), reason for issuance, filing instructions, and distribution. Manual Circulars will be utilized only for the issuance of material which is limited in scope or temporary in nature. The "Check List of Transmittal Notices" will be used to record the receipt of material and will be filed in the back of the manual.

In general, manual material is filed in numerical order. Exhibits are assigned the same number as the chapter involved and are suffixed by an alpha to allow filing with the pertinent chapter. Appendixes and Manual Circulars will be serially numbered and filed separately at the end of the manual. The numbering system of the manual is:

Part . . . . .	1
Chapter . . . . .	1-00
Section . . . . .	1-00-10
Paragraph . . . . .	1-00-10A
Subparagraph . . . . .	1-00-10A.1

The effective date of manual material is the date of the Transmittal Notice unless a specific date is incorporated in the text.

**0-20-20 DISTRIBUTION OF THE MANUAL**

The Departmental Accounting Manual is distributed on the "MS.HRFC-101" mailing list. Distribution is specified on the first page of each transmittal notice. Request for additional manuals or updates to the manual should be directed to your component's Directives Distribution Coordinator.