



Foreign Affairs Manual

4 FAM – Financial Management

Change Transmittal: FIN-407

Date: August 23, 2010

4 FAM 210 GENERAL POLICY

4 FAM 220 FUNDS AVAILABILITY AND USE

4 FAM 230 ACCRUAL ACCOUNTING REQUIREMENTS

4 FAM 240 OVERSEAS ACCOUNTING AND SUPPORT FOR POSTS AND OTHER AGENCIES

4 FAM 250 DEPARTMENT PROCESSING AND REPORTING ON TRANSACTIONS

4 FAM 270 FISCAL-YEAR CLOSING AND OTHER FINANCIAL REPORTING

Changes

1. "New material" in the above-listed subchapters has come from its corresponding handbook (4 FAH-3 H-200) subchapters that are unassigned as of the date of this issuance. A separate change transmittal

for 4 FAH-3, Financial Management Procedures Handbook, will be issued designating that Chapter 4 FAH-3 H-200 is now unassigned.

2. **4 FAM 210, General Policy:** This subchapter is almost entirely new. It has been revised to remove archaic language and strengthen guidance and policy related to funds management.
3. **4 FAM 220, Funds Availability and Use:** This subchapter is almost entirely new. It has been revised to remove archaic language and strengthen guidance and policy related to funds management.
4. **4 FAM 230, Accrual Accounting Requirements:** This subchapter is almost entirely new. It has been revised to remove archaic language and strengthen guidance and policy related to funds management.
5. **4 FAM 240, Overseas Accounting and Support for Posts and Other Agencies:** This subchapter is almost entirely new. It has been revised to remove archaic language and strengthen guidance and policy related to funds management.
6. **4 FAM 250, Department Processing and Reporting on Transactions:** This subchapter is almost entirely new. It has been revised to remove archaic language and strengthen guidance and policy related to funds management.
7. **4 FAM 270, Fiscal-Year Closing and Other Financial Reporting:** This subchapter is almost entirely new. It has been revised to remove archaic language and strengthen guidance and policy related to funds management.
8. **Change Transmittal** has replaced the term, Transmittal Letter. Change Transmittal was selected as being more appropriate in this age of electronic information transmission. The FAM volume's transmittal acronym and numerical series remains in place.
9. Most of the material in the six subchapters above is new. Therefore, changes to the subchapters will not be shown in *italic* and *dark magenta*[™] in this issuance. Italic and dark magenta[™] provide a historical record of changes.
10. Officers are reminded that Department-issued materials not codified in the Foreign Affairs Manual or its supplemental Foreign Affairs Handbook series generally have no regulatory validity (see 2 FAM 1115.2).

Filing Instructions for Paper Copies

1. Remove and discard old subchapter 4 FAM 210 (TL:FIN-354, 6-30-1995; 1 page) and insert revised subchapter 4 FAM 210 (4 pages).
2. Remove and discard old subchapter 4 FAM 220 (TL:FIN-354, 6-30-1995; 1 page) and insert revised subchapter 4 FAM 220 (10 pages).
3. Remove and discard old subchapter 4 FAM 230 (TL:FIN-354, 6-30-1995; 1 page) and insert revised subchapter 4 FAM 230 (10 pages).
4. Remove and discard old subchapter 4 FAM 240 (TL:FIN-354, 6-30-1995; 1 page) and insert revised subchapter 4 FAM 240 (3 pages).
5. Remove and discard old subchapter 4 FAM 250 (TL:FIN-354, 6-30-1995; 2 pages) and insert revised subchapter 4 FAM 250 (5 pages).
6. Remove and discard old subchapter 4 FAM 270 (TL:FIN-354, 6-30-1995; 1 page) and insert revised subchapter 4 FAM 270 (5 pages).
7. After inserting the material in the binder, insert this change transmittal immediately following the CT Checklist, then fill in the entry line for CT:FIN-407, and initial.

Distribution Notice

1. The Foreign Affairs Manual and Handbooks (unclassified) official version can be found on the State Department's Intranet site.
2. All posts and offices keeping paper versions of the Foreign Affairs Manual are responsible for maintaining the FAM on a current basis (see 2 FAM 1116.5).
3. Use **KFAM** and **AINF** TAGS on **all** communications on FAM/FAH issues. Direct questions concerning issuance, validity, and updating to A/GIS/DIR. Direct questions concerning substance and interpretations to the office indicated at the end of this transmittal letter.

(RM/FPRA/FP)