



## COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON, D.C. 20548

Subject Cost

B-114365, Title 2, #2

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TO : Heads of Departments and Agencies

SUBJECT: Review Guides for Executive Agency Accounting Systems

As you may know the General Accounting Office has prepared a series of four review guides which are made available to departments and agencies for their use in preparing accounting systems for submission to the General Accounting Office for approval. Such approval is required for all executive branch accounting systems under the Accounting and Auditing Act of 1950. The four review guides are:

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1. Federal Agency Statements of Accounting Principles and Standards
2. Federal Agency Accounting System Designs
3. Federal Agency Accounting System Designs - ADP Applications
4. Federal Agency Payroll System Designs

We are being asked with considerable frequency to provide these guides to contractors and others outside Government for their use. In many cases, we believe these guides may be used in the preparation of bids or proposals for systems design work. To be sure that all those who bid or submit proposals are provided with equal information about the work requirements, we request that you include information on the availability of these guides in Requests for Proposals or Bids for contracts involving design of accounting systems.

The Guides are available at \$1.50 a copy, or \$5.00 for the set of four, from the U.S. General Accounting Office, Distribution Section, Room 4522, 441 G Street N.W., Washington, D.C. 20548. Checks or money orders in payment should be made payable to the U.S. General Accounting Office.

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of the United States