



This Financial Administration Manual (FAM) Policy was revised to reflect all costs for Tangible Capital Assets (TCAs) when acquired, whether ready for use or not, are charged to the WIP Balance Sheet Account. In addition, all TCAs must bear a project identification assigned through the Project Costing Module in the System for Accountability and Management (SAM) prior to being charged to WIP in SAM.

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.

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