



The policy has been reformatted and realigned for consistency with best practice. New definitions have been added/changed for relevance.

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 Financial Administration Manual Policy 1042, Directive 4.4.

Contact:

Financial Policy
Accounting Services
Department of Finance
Government of the Northwest Territories
Phone: (867) 920-3401
Email: FAM@gov.nt.ca