

POLICY 1210 Accounting

Issued: January 1, 1994
Revised: July 9, 2019
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The accounting systems, procedures and practices of state agencies, authorities, boards, commissions, departments and institutions shall comply with requirements and directives of the Department of Technology, Management and Budget, State Budget Office. All relevant policies and procedures have been incorporated in the State of Michigan Financial Management Guide.

Management and Budget Act, Public Act 431 of 1984, as amended.

[State of Michigan Financial Management Guide](https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg)

(<https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg>):

[Part I – Introduction and General Sections](https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg)

(<https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg>)

[Part II – Accounting and Financial Reporting Policies](https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-II-Accounting-&-Financial-Reporting-Policies.aspx)

(<https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-II-Accounting-&-Financial-Reporting-Policies.aspx>)

[Part III – Accounting System Management](https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-III-Accounting-Systems-Management.aspx)

(<https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-III-Accounting-Systems-Management.aspx>)

[Part IV – Payroll and Other Employee Payments](https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-IV-%20Payroll-&-Other-Employee-Payments.aspx)

(<https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-IV-%20Payroll-&-Other-Employee-Payments.aspx>)

[Part V – Tax Reporting](https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-V-Tax-Reporting.aspx)

(<https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-V-Tax-Reporting.aspx>)

[Part VI – Obsolete](https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-VI-Obsolete.aspx)

(<https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-VI-Obsolete.aspx>)

[Part VII – Internal Control](https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-VII-Internal-Control.aspx)

(<https://stateofmichigan.sharepoint.com/teams/insidesbo/insideofm/fmg/Pages/Part-VII-Internal-Control.aspx>)

[SIGMA Customer Support](https://www.michigan.gov/budget/0,9357,7-379-88641---,00.html) (<https://www.michigan.gov/budget/0,9357,7-379-88641---,00.html>)
