

# Reclamation Manual

## Directives and Standards

### Numbering Scheme of Directives and Standards

Number	Part
01	ADMINISTRATIVE
02	PRINCIPLES AND STANDARDS
03	INTERNAL CONTROL CONCEPTS
04	DOI ACCOUNTING SYSTEM
05	FINANCIAL REPORTING AND ACCRUALS
06	PROPERTY ACCOUNTING AND REPAYMENT PROCEDURES
07	CASH AND OTHER ASSETS
08	ACCOUNTS RECEIVABLE
09	LIABILITIES AND EQUITY
10	PURCHASES AND PAYABLES
11	GRANTS, AGREEMENTS, AND LOANS
12	LABOR
13	TRAVEL
14	(RESERVED)
15	WORKING CAPITAL FUND with <i>Working Capital Fund Handbook</i>