

**TITLE 1: GOVERNMENT**  
**DIVISION 2: EXECUTIVE BRANCH**

**§ 2554. Department of Finance: Uniform Accounting.**

The Department of Finance, with the concurrence of the Public Auditor, shall establish a uniform system of accounts. An accrual method of accounting that meets generally accepted principles of governmental accounting is to be maintained.

**Source:** PL 1-8, tit. 1, ch. 11, § 4, modified.

**Commission Comment:** With respect to the reference to the “Department of Finance,” see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001; see also the comment to 1 CMC § 2551.