

Northern Marianas College
Board of Regents Policy

SUBJECT:	Finance & Procurement	EFFECTIVE:	September 27, 2013
SECTION:	7011	POLICY NAME:	Accounting
ACCJC Standard/Policy:	Standard 3D		
<p>For the proper accounting and safeguarding of all College funds, the College shall ensure that financial records and transactions are maintained in accordance with generally accepted accounting principles (GAAP) and government accountability standards board (GASB) requirements.</p>			
HISTORY:	Adopted: September 27, 2013		