



U.S. DEPARTMENT OF TRANSPORTATION
FEDERAL AVIATION ADMINISTRATION
National Policy

ORDER
2400.12

Effective Date:
07/03/19

SUBJ: Federal Aviation Administration Financial Manual

1. Purpose of This Order. This order prescribes the Federal Aviation Administration (FAA) Financial Manual as the single, authoritative source for financial policies and procedures. Title 31, Section 902(a) (5) of the United States Code (U.S.C.) requires that each agency's Chief Financial Officer (CFO) "direct, manage, and provide policy guidance and oversight of agency financial management personnel, activities, and operations." The intent of this manual is to meet that requirement and to be FAA's interpretation and presentation of the financial management laws, regulations, and policies issued by authoritative bodies to ensure proper management of funds and consistent application in recording and reporting transactions.

2. Audience. All FAA employees and managers involved with financial issues and transactions.

3. Where Can I Find this Order? You can find this Order on the MyFAA Employee Web site: https://employees.faa.gov/tools_resources/orders_notices/, and the Financial Manual on the MyFAA website: <https://my.faa.gov/org/staffoffices/afn/finance/policy/financialmanual.html>.

4. Sole Source for Policy and Guidance. The Deputy Assistant Administrator for Financial Services/CFO intends for Financial Service website to be the sole source for the FAA Financial Manual for FAA employees.

5. Contact Information. Direct questions about the administrative aspects of the Financial Manual to AFM-100.

A handwritten signature in black ink that reads "Mark House".

Mark House
Acting, Assistant Administrator
for Finance and Management (AFN-1)