

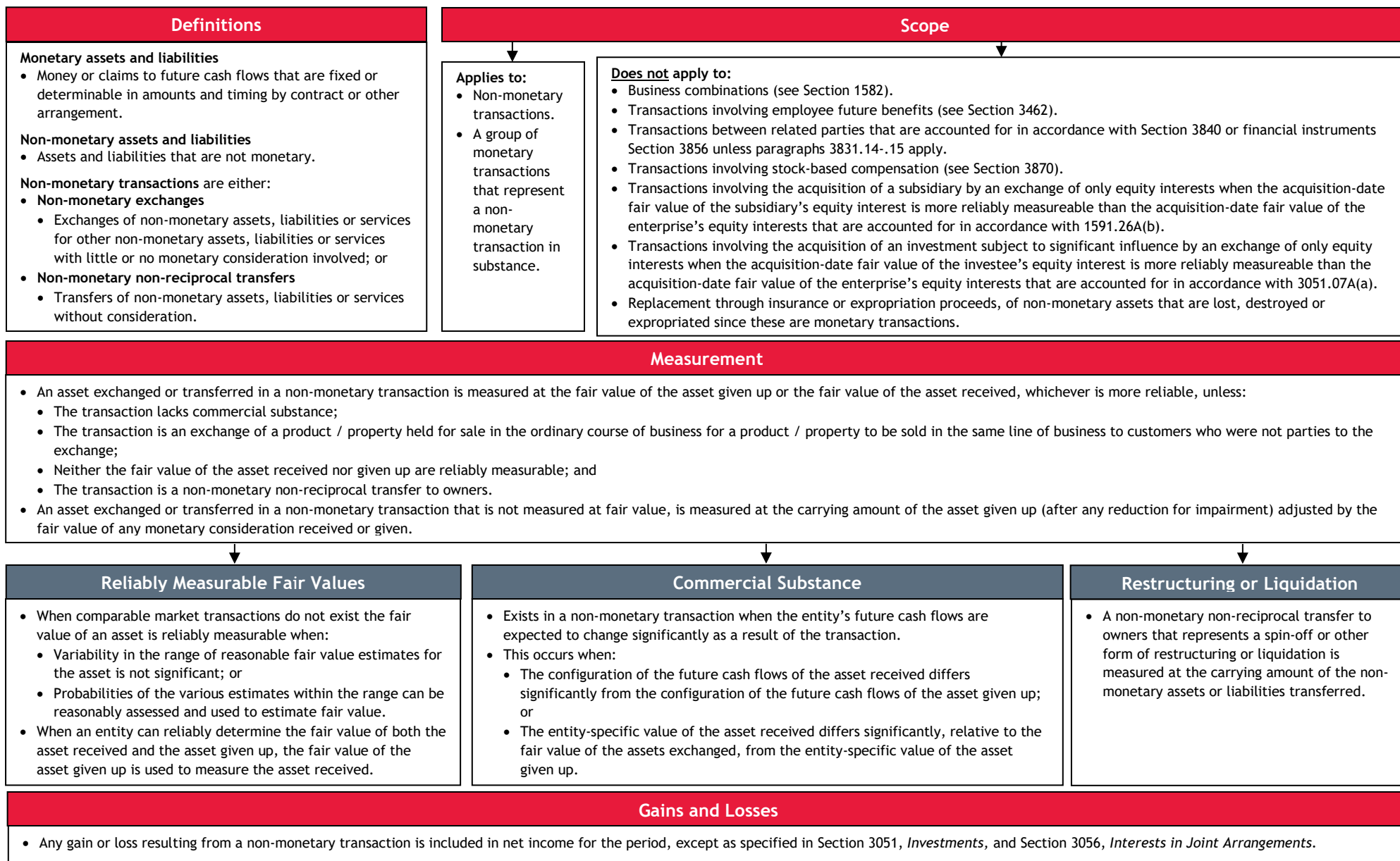
# ASPE

## At a Glance

Section 3831 - Non-monetary  
Transactions

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Effective Date  
Fiscal years beginning on or after January 1, 2011<sup>1</sup>



<sup>1</sup> Except as specified in paragraph 3831.18.

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