The accounting, financial reporting, and information needs of tribes and related entities differ significantly from those of a state or local government, non-profit or an international corporation. The **Orange Book** addresses the complex economic activity and related entity differences and presents an overview of the financial reporting framework in a tribal setting.

The **Orange Book** includes ten chapters covering financial reporting for both government and business activities, federal tax and information reporting, and fiduciary responsibilities, as well as a sample set of a tribe’s financial statements.