



1.20 How to Use This Manual

1.20.10

July 1, 2012

How the manual is organized

The first half of this manual focuses on **administrative topics**. Users with a hard copy of the manual will find these chapters in Volume I.

- 1 - Introduction
- 5 - Data and Systems Access
- 10 - Travel
- 12 - Transportation
- 15 - Personal Service Contracts
- 16 - Client Service Contracts
- 20 - Internal Control & Auditing
- 25 - Payroll
- 30 - Capital Assets
- 35 - Inventories
- 40 - E-Commerce
- 45 - Purchase Cards
- 50 - Federal Compliance
- 55 - Audit Tracking
- 60 - Moving Expenses
- 65 - Financial Services Agreements
- 70 - Other Administrative Regulations

The second half of the manual focuses on **accounting topics**. Users with a hard copy of the manual will find these chapters in Volume II.

- 75 - Uniform Chart of Accounts
- 80 - Accounting Policies
- 85 - Accounting Procedures
- 90 - State Reporting
- 95 - Federal Assistance Reporting

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May 1, 1999

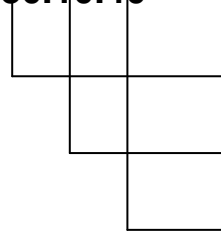
How the manual is numbered

The manual has three layers of organization:

- Chapters - The major subjects of the manual
- Sections - Define the major topics within a subject
- Subsections - The actual policies

The policies in this manual are numbered using a three part code which reflects these levels.

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The first number is the Chapter number.

The second number is the Section number.

The third number is the Subsection number.

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Page layout

References the first subsection number on each page

Subsection number

The effective date of this policy subsection

Page number within the chapter

A diagram of a page layout with annotations. The page content is enclosed in a rectangular box. At the top left, the number '1.10.40' is shown. An arrow points from the text 'References the first subsection number on each page' to this number. Below it, the number '1.10.40' is shown with 'May 1, 1999' underneath. An arrow points from 'Subsection number' to the '1.10.40' and another from 'The effective date of this policy subsection' to 'May 1, 1999'. At the top center, the number '1' is shown above the word 'Introduction'. An arrow points from 'Chapter number and title' to this. Below this is a horizontal line, followed by the bolded title '1.10.40 How do I request a waiver to a policy?'. An arrow points from 'Subsection Title' to this title. Below the title is a paragraph of text: 'Agencies may request a waiver from complying with specific requirements of this manual. The request is to be in writing and be approved in writing by OFM before the waiver takes effect. Waivers automatically expire at the end of the fiscal biennium for which they were granted and are to be reappraised in writing to remain in force.' Below this is the text 'Please submit written request to:' followed by 'Office of Financial Management', 'Accounting Division', 'P.O. Box 43123', and 'Olympia, WA 98504-3123'. At the bottom left, 'State Administrative & Accounting Manual' and '2' are shown. An arrow points from 'Page number within the chapter' to the '2'. At the bottom right, 'Issued by: Office of Financial Management' is shown.

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Other tools within the manual

- Subject Index** – The on-line version of the manual provides direct links from the index to the referenced subsection. A complete index has been provided in the front of each volume of the hard-copy manual.
- Forms Index** – An index of all the forms found in the manual. A complete forms index has been provided in each volume of the hard-copy manual.
- Glossary** – The on-line version of the manual provides direct links from referenced words in the policies to the glossary. A complete glossary has been provided in each volume of the hard-copy manual.