



## 1.10 About the Manual

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### 1.10.10 Policies in this manual are minimum standards

May 1, 1999

The purpose of this manual is: 1) to provide control and accountability over financial and administrative affairs of Washington State Government, and 2) to assist agencies in gathering and maintaining information needed for the preparation of financial statements.

The policies and procedures in this manual are the minimum requirements that state agencies must meet. An agency may adopt additional policies and procedures in greater detail, or use additional or alternative supporting documentation, as long as the agency meets the required minimum standards.

### 1.10.20 Authority for these policies

May 1, 1999

The Office of Financial Management is required by the Budget and Accounting Act ([RCW 43.88.160](#)) to establish a Generally Accepted Accounting Principles (GAAP)-based accounting system and procedures, as necessary, to provide for accountability of the state's assets and compliance to its laws and regulations.

### 1.10.30 Applicability

Jan. 1, 2009

All agencies of the state of Washington must comply with this manual, unless otherwise exempted by statute. [RCW 43.88.020](#) defines the term “Agency” to mean and include “every state office, officer, each



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institution, whether educational, correctional or other, and every department, division, board and commission, except as otherwise provided.”

These policies shall comply with federal requirements. However, if any part of these policies are in conflict with federal requirements, that part of the policy will be inoperative to the extent of such conflict with respect to the agencies directly affected, until such time the policies are updated.

Agencies may request a waiver from complying with specific requirements of this manual. For information on how to request a waiver, refer to [Subsection 1.10.40](#).

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## 1.10.40 How do I request a waiver to a policy?

July 1, 2005

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Pursuant to [RCW 43.88.160\(1\)](#), agencies may submit a written request for a waiver from complying with specific requirements of a policy. The request must be approved in writing by the Office of Financial Management before the waiver takes effect. Waivers automatically expire at the end of the fiscal biennium for which they were granted and are to be reapproved in writing to remain in force for the ensuing biennium. A copy of the waiver granted is provided to the appropriate legislative fiscal committees.

It is recommended that agencies discuss any policy waiver requests in advance with their assigned agency Statewide Accountant.

Please email your request to: [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov).

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## 1.10.50 How do I request OFM approval for an alternative policy or procedure?

June 1, 2002

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Some policies allow an agency, with approval by the Office of Financial Management, to adopt an alternative policy or procedure. This process is a one time approval process, as opposed to the biennial policy waiver procedure.

It is recommended that agencies discuss any alternative policy or procedure requests in advance with their assigned agency Statewide Accountant.

Please email your request to: [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov).

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## 1.10.60 How to contact us

June 1, 2002

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Please contact us if you have questions about the policy manual.

You can email us at: [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov).



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