



Chapter 1

Introduction



State Administrative and Accounting Manual

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](#).

1.10.40 How do I request a waiver to a policy?

July 1, 2005

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.

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

June 1, 2002

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.

1.10.60 How to contact us

June 1, 2002

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

You can email us at: OFMAccounting@ofm.wa.gov.



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Or call: 360-725-0198

Or write:

Office of Financial Management
Statewide Accounting
P.O. Box 43127
Olympia, WA 98504-3127



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1.20 How to Use This Manual

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1.20.10 How the manual is organized

October 1, 2016

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.

Chapter 1	Introduction
Chapter 5	Data and System Access
Chapter 10	Travel
Chapter 20	Internal Control
Chapter 22	Internal Audit
Chapter 25	Payroll
Chapter 30	Capital Assets
Chapter 35	Inventories
Chapter 40	Disbursement of State Funds/Benefits
Chapter 50	Federal Compliance
Chapter 55	Audit Tracking
Chapter 60	Moving Expenses
Chapter 65	Financial Services Agreements
Chapter 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.

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



1.20.20 How the manual is numbered

May 1, 1999

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.

30.10.20

30.xx.xx The first number is the Chapter number.

xx.10.xx The second number is the Section number.

xx.xx.20 The third number is the Subsection number.

1.20.40 Other tools within the manual

May 1, 1999

- 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.