



Chapter 1 - Introduction

1.10 About the Manual

1.10.10	Policies in this manual are minimum standards	May 1, 1999
1.10.20	Authority for these policies	May 1, 1999
1.10.30	Applicability	Jan. 1, 2009
1.10.40	How do I request a waiver to a policy?	July 1, 2005
1.10.50	How do I request OFM approval for an alternative policy or procedure?	June 1, 2002
1.10.60	How to contact us	June 1, 2002

1.20 How to Use This Manual

1.20.10	How the manual is organized	Oct. 1, 2016
1.20.20	How the manual is numbered	May 1, 1999
1.20.30	Page layout	May 1, 1999
1.20.40	Other tools within the manual	May 1, 1999

This page intentionally left blank.



1.10 About the Manual

1.10.10

May 1, 1999

Policies in this manual are minimum standards

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

May 1, 1999

Authority for these policies

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

January 1, 2009

Applicability

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 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

July 1, 2005

How do I request a waiver to a policy?

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 accounting consultant.

Please submit written request to:

Office of Financial Management
Statewide Accounting
P.O. Box 43113
Olympia, WA 98504-3113

1.10.50

June 1, 2002

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

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 accounting consultant.

Please submit written request to:

Office of Financial Management
Statewide Accounting
P.O. Box 43113
Olympia, WA 98504-3113

1.10.60

June 1, 2002

How to contact us

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

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

Or call: (360) 725-0198

Or write:

Office of Financial Management
Statewide Accounting
P.O. Box 43113
Olympia, WA 98504-3113



1.20 How to Use This Manual

1.20.10

October 1, 2016

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
- 20 - Internal Control
- 22 - Internal Audit
- 25 - Payroll
- 30 - Capital Assets
- 35 - Inventories
- 40 - E-Commerce
- 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

1.20.20

May 1, 1999

How the manual is numbered

The manual has three layers of organization:

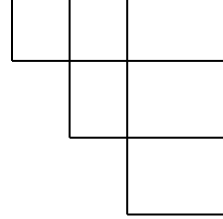
- Chapters - The major subjects of the manual
- Sections - Define the major topics within a subject
- Subsections - The actual policies

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

1
Introduction

1.20.30

30.10.40



The first number is the Chapter number.

The second number is the Section number.

The third number is the Subsection number.

1.20.30
May 1, 1999

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. Annotations with arrows point to specific elements: 'References the first subsection number on each page' points to '1.10.40' in the top left; 'Subsection number' points to '1.10.40' in the middle left; 'The effective date of this policy subsection' points to 'May 1, 1999' in the middle left; 'Page number within the chapter' points to '2' in the bottom left; 'Chapter number and title' points to '1 Introduction' in the top right; 'Subsection Title' points to 'How do I request a waiver to a policy?' in the middle right. The page content includes: '1.10.40' in the top left; '1 Introduction' in the top right; '1.10.40 How do I request a waiver to a policy?' in the middle left; 'May 1, 1999' in the middle left; 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 reapproved in writing to remain in force.'; 'Please submit written request to:'; 'Office of Financial Management Accounting Division P.O. Box 43123 Olympia, WA 98504-3123'; 'State Administrative & Accounting Manual 2' in the bottom left; and 'Issued by: Office of Financial Management' in the bottom right.

1.20.40

May 1, 1999

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.