



State of Arizona Accounting Manual

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Use and Conventions

The State of Arizona Accounting Manual, also referred to as SAAM, is the principle policy publication of the General Accounting Office, Arizona Department of Administration. Other policy and or procedure documents issued by the GAO include letters and memoranda, in whatever format, signed by the State Comptroller as well as the directions on forms.

SAAM is designed to be as user-friendly as possible for a publication that often deals with complex accounting, operating and management matters. It is, nonetheless, presumed that its audience is comprised primarily of those with experience, education or training in such matters.

SAAM is comprised of many separate, relatively brief, documents, each dealing with a general topic, such as *Travel*, and within that topic a specific section, such as *Travel Claims*, dealing with a particular aspect of the topic. This degree of granularity means that the reader can find most—if not all—of the needed information in a single, frequently short, policy statement. This does, however, require a bit of intentional redundancy, since some information relates to more than one section and the reader might not refer to other sections.

Each policy statement has its own Topic number, Section number and issue date. Draft sections of SAAM may be published to solicit agency feedback; draft sections are identified with a watermark indicating they are drafts and reflect an issue date of 88/88/88.

When referencing SAAM, one should use a concatenation of the Topic Number and Section Number followed, if necessary and applicable, by the paragraph number and subparagraph numbers(s), separated from the Topic and Section by a hyphen. For example, if one wanted to discuss the necessary substantiation of travel claims, particularly involving the route taken, one could refer to SAAM 5055-6.1.4.

Most SAAM sections feature a brief introduction followed by policy and/or policy and procedure paragraphs. Each policy and procedure paragraph is numbered, as is every section of SAAM. This means that every paragraph in SAAM can be uniquely and unambiguously referenced and cited. In the case of paragraph numbering, compliance with arbitrary rules yields to clarity and ease-of-use; thus one may infrequently encounter a paragraph with a single sub-paragraph.

To the extent practicable, SAAM is organized in a sequence familiar to accountants: current assets, fixed assets, liabilities, capital (or, fund balances), revenues (or income), and expenditures (or expenses). These topics are preceded by some general topics and

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followed by some special topics and lists. Among the lists are the *Glossary*, the *Chart of Accounts* and *Citations*. If the reader encounters an unfamiliar term or acronym, his first action should be to consult the *Glossary*.

Italics are generally used when referring to titles of publications (except when referring to SAAM itself), SAAM topics and sections, screen identifications, and field prompts. “Quotation marks” are used to identify the contents of fields. *Underlined italics* identify subheadings (which typically are numbered just like a policy statement so that it can be easily referenced); subheadings may constitute their own paragraphs (if followed by a number of related paragraphs) or be shown as the beginning of the paragraph to which they apply. Underlining is used for emphasis. **BOLD AND UNDERLINED CAPITALS** is used for major section headings. **Boldface** is principally used for terms in the *Glossary*, and occasionally used as a highlight.

All SAAM sections are posted in PDF format. A given word or phrase in a section can be quickly found by using the Ctrl-F function and entering the term being sought. It is, however, recommended that users take the time to read a section in its entirety to better contextualize the item they are researching.

At times the subject of a SAAM section might logically fit into one or more Topics. For example, does the handling of dishonored checks received belong in Topic 20, Current Assets, because it affects a current asset, an account receivable? Or, does it more appropriately belong in Topic 40, Revenues and Receipts, since it relates to a deposit? There are many of these types of situations; the nature of double entry accounting makes this inevitable. When attempting to locate a section, it is advisable at times to look in all the Topics that relate to the transaction or situation for which guidance is sought.

Statements in SAAM must be taken in context. This means that if a statement having a paragraph 3.2.2.1 states that “Encumbrances are optional for obligations involving:” it must be read in the context of paragraphs 3, 3.2 and 3.2.2, which establish the circumstances to which this statement applies. Moreover, the statement only applies to the items in the list that follow, such as 3.2.2.1.1 and 3.2.2.1.2. Finally, a statement must be taken in the context of the SAAM Topic and Section in which it appears; a statement in the Travel Topic, for example, might not apply to the of Revenues and Receipts Topic.

When a previously published SAAM section (not a draft) is updated, its predecessor is moved to the SAAM Archives and may be accessed by going to the very bottom of the SAAM webpage and clicking on the link that reads “Archived after 7/1/15.” Superseded SAAM sections will be listed on the SAAM Archive page. Changes between versions of SAAM sections can be displayed by following the instructions contained in SAAM 0007.

Rates or dates used in certain examples are likely to change over time; these examples might not be updated for such rate or date changes if the underlying principles or operations they intend to demonstrate are still in effect.

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Due to changes in laws, rules, accounting systems and the like, SAAM is in a constant state of revision. This implies that SAAM may not always be as up-to-date as one might like or may, despite much editing, contain errors. Please notify the GAO by email at gaopolicy@azdoa.gov of any such mistakes. Be as precise as possible when you describe and reference the errors. Please, also, use the same email address to communicate your comments and recommendations.