



INTRODUCTION

The General Accounting Office (GAO) of the State of Arizona is a unit of the Division of Finance in the Department of Administration. Among the responsibilities of the GAO is the development and maintenance of a "uniform accounting system so designed as to ensure compliance with all legal and constitutional requirements...". Arizona Revised Statutes, Chapters 35 and 41, are the primary legal basis for the central accounting function of the State of Arizona. All State agencies are required to comply with the central accounting policies and procedures unless otherwise authorized by law or exempted in writing by the Director of the Department of Administration.

To assist State agencies in their interaction with the central accounting function, this accounting manual is prepared and maintained by the GAO and updated as necessary. It is intended to be a learning tool as well as a reference manual. It contains instructional material as well as general policy and procedural information. Much of the manual is in summary form and is meant to be supplemented by personal contact with the GAO in the form of either casual conversation or formalized training sessions.

MANUAL CONTENTS

This manual is divided into sections which are identified by a Roman Numeral as indicated in the Table of Contents. The top of each page in the body of the manual contains the following information:

- 1. Manual Identification (Arizona Accounting Manual)
- 2. Section Reference
- 3. Page Number
- 4. Date Issued
- 5. Subject

DISTRIBUTION

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The Arizona Accounting Manual is prepared for the convenience of users of the central accounting function. Revisions occur as a result of changes in federal, state, and local laws, enhancements to the Arizona Financial Information System (AFIS), and suggestions from using agencies. The GAO encourages constructive input from all users so that each manual revision will result in a more complete and comprehensible document.