



State of Arizona Accounting Manual

Topic 95 Lists
Section 35 Citations

Issued 08/21/15
Page 1 of 10

INTRODUCTION

This section contains the list of citations that represent those laws, regulations and rulings used as the basis of the policies and procedures contained in SAAM.

Preceding all other topics is one titled “Universal Applicability and Effect.” As the title implies, these citations govern and apply to all or almost all of the topics and sections in SAAM.

If applicable, there may be additional citations for a topic or a section located under its title. If found at the topic level, a citation refers to all or most of the sections in that topic; if at the section level, the citation is limited to the section. It is possible to find a citation in more than a single topic or section. At times, citations are made with more specificity (i.e., citing particular paragraphs or sub-paragraphs) at lower levels.

To find additional citations for a topic or section press Ctrl-F and enter the applicable four-digit topic or section number.

All reasonable attempts have been made to ensure the citations are correct, complete and current. Please email any suggestions, additions, corrections, modifications and requests for clarifications to gaopolicy@azdoa.gov.

State of Arizona Accounting Manual

Section 95 Lists
Topic 35 Citations

Issued 08/21/15
Page 2 of 10

Topic Section	Title
	Universal Applicability and Effect
	Arizona Constitution <i>Article IX, Section 7; (the "gift clause")</i>
	A.R.S. § 13-2316 <i>Computer tampering; venue; forfeiture; classification</i>
	A.R.S. § 26-303 <i>Emergency powers of the governor</i>
	A.R.S. § 26-402 <i>Compact</i>
	A.R.S. § 35-101 <i>Definitions</i>
	A.R.S. § 35-102 <i>Fiscal year</i>
	A.R.S. § 35-131 <i>Accounting system; reports; notice of deficiency; forms</i>
	A.R.S. § 39-101 <i>Permanent public records; quality; storage; violation; classification</i>
	A.R.S. § 41-151.12 <i>Records; records management; powers and duties of director; fees; records services fund</i>
	A.R.S. § 41-151.15 <i>Preservation of public records</i>
	A.R.S. § 41-151.16 <i>Production and reproduction of records by agencies of the state and political subdivisions; admissibility; violation; classification</i>
	A.R.S. § 41-703 <i>Duties of the director</i>
	A.R.S. § 41-722 <i>Powers and duties relating to finance</i>
	A.R.S. § 41-732 <i>Powers and duties relating to general accounting activities</i>
	A.R.S. § 41-735 <i>Internal audit; authority to examine records; divulgence of restricted information; violation; classification; public records exception</i>
	A.R.S. § 41-743 <i>Powers and duties of the director</i>
	A.R.S. § 41-771 <i>Powers and duties of director relating to employees in covered service</i>
0000	General Information
0005	State of Arizona Accounting Manual - Use and Conventions
0010	Electronic Distribution of GAO Official Notifications, Forms and Policy Statements
0015	Exceptions to Policy
0020	Documentation
0025	Agency-specific Policies Based upon SAAM
0500	Internal Controls
0505	General Internal Controls
0510	Internal Controls by Process
0515	Code of Conduct for Employees Engaged in Financial Activities
	A.R.S. § 41-753 <i>Unlawful acts; violation; classification</i>
	A.R.S. § 41-773 <i>Causes for dismissal or discipline for employee in covered service</i>
	A.A.C. R2-5A-501 <i>Standards of Conduct</i>
0520	Public Records
0521	Preparation and Correction of Paper Accounting Documents
0530	Fraud, Theft, Waste and Abuse
0535	Related Party Transactions

State of Arizona Accounting Manual

Section 95 Lists

Issued 08/21/15

Topic 35 Citations

Page 3 of 10

Topic Section	Title
	A.R.S. § 38-501 <i>Application of article</i>
	A.R.S. § 38-502 <i>Definitions</i>
	A.R.S. § 38-503 <i>Conflict of interest; exemptions; employment prohibition</i>
	A.R.S. § 38-504 <i>Prohibited acts</i>
	A.R.S. § 38-505 <i>Additional income prohibited for services</i>
	A.R.S. § 38-506 <i>Remedies</i>
	A.R.S. § 38-507 <i>Opinions of the attorney general; county attorneys, city or town attorneys and house and senate ethics committee</i>
	A.R.S. § 38-508 <i>Authority of public officers and employees to act</i>
	A.R.S. § 38-509 <i>Filing of disclosures</i>
	A.R.S. § 38-510 <i>Penalties</i>
	A.R.S. § 38-511 <i>Cancellation of political subdivision and state contracts; definition</i>
	A.A.C. R2-5A-501 <i>Standards of Conduct</i>
0540	Limitations of Security Roles in Certain Systems
1000	Accounting and Reporting
1010	Governmental Accounting Primer
1500	Accounting Transactions and Structures
2000	Current Assets
2010	Cash and Cash Receipts
2011	Imprest Funds, Revolving Funds and Petty Cash
	A.R.S. § 35-193 <i>Revolving funds</i>
2020	Accounts Receivable and Billing
2040	Inventories
2500	Long-lived Resources
	A.R.S. § 41-2601 <i>Definitions</i>
	A.R.S. § 41-2602 <i>Material management rules</i>
2505	General Policies
2510	Land, Buildings, Improvements and Infrastructure
2515	Information Technology Resources
2520	Determination of Cost
2525	Betterments
2526	Construction and Development in Progress
2530	Computation of Depreciation, Amortization and Salvage Value
2535	Stewardship
2540	Inventory Procedures for Long-lived Resources
2545	Capital Leases
2550	Collections, Groups of Fixed Assets, Assemblies of Components, Etc.
2551	Long-lived Resources Acquired by Gift, Confiscation, Escheat or Court Award

State of Arizona Accounting Manual

Section 95 Lists

Issued 08/21/15

Topic 35 Citations

Page 4 of 10

Topic Section	Title
2555	Transfers of Fixed Assets between Agencies
2560	Lost, Stolen or Destroyed Fixed Assets
2561	Disposals of Fixed Assets
2562	Trade-ins, Warranty Replacements and Cannibalization of Fixed Assets
2565	Intangible Assets Other than Software
2570	Document Retention for Long-lived Resources
2590	Capitalization, Depreciation, Amortization and Posting Tables
3000	Liabilities
3500	Fund Balances and Equity Accounts
4000	Revenues and Receipts
	A.R.S. § 35-143 <i>Collection through budget units; time for collection; failure to collect; liability</i>
	A.R.S. § 35-146 <i>Deposit of receipts by budget units</i>
	A.R.S. § 35-150 <i>Current record of revenues; enforcement powers</i>
4015	Accepting Credit Cards for Payment
	A.R.S. § 35-142 <i>Monies kept in funds separate from state general fund; receipt and withdrawal</i>
	A.R.S. § 35-315 <i>Servicing banks; qualifications; bids</i>
4025	Check Scanner Procedures
4030	Reimbursement of Appropriated Funds
	A.R.S. § 35-142.01 <i>Reimbursement of appropriated funds; receipt and deposit; prohibition; inmate health care services; notice</i>
4500	Expenditures, Expenses and Disbursements
	A.R.S. § 1-254 <i>Limitation on duty of statutory implementation; legislative appropriation requirement</i>
	A.R.S. § 35-151 <i>Encumbrance documents; issuance and disposition</i>
	A.R.S. § 35-154 <i>Unauthorized obligations; effect; liability</i>
	A.R.S. § 35-181.01 <i>Presentation, approval and payment of claims and payrolls; amended claims</i>
	A.R.S. § 35-181.02 <i>Audit, adjustment and settlement of claims; procedures for rejection</i>
	A.R.S. § 35-183 <i>Certification of claims</i>
	A.R.S. § 35-190 <i>Incurring obligations after close of fiscal year; lapsing appropriations; exceptions</i>
	A.R.S. § 35-191 <i>Administrative adjustment; refunds; presentation and disposition of claims; exemption</i>
	A.R.S. § 35-192 <i>Authorization for declaration of disaster; authorization for liabilities and expenses; priorities and limitations; review and report of expenditures</i>
	A.R.S. § 41-2501 et seq. <i>Arizona Procurement Code</i>
	A.A.C. R2-7-101 et seq. <i>State Procurement Office</i>

State of Arizona Accounting Manual

Section 95 Lists

Issued 08/21/15

Topic 35 Citations

Page 5 of 10

Topic Section	Title
4506	Purchases by State Subject to Tax A.R.S. § 42-5001 et seq. <i>Transaction Privilege and Affiliated Excise Taxes</i>
4510	Purchasing
4515	Encumbrances
4520	Disbursements
4525	Receiving
4530	Advances to Non-public Entities A.R.S. § 11-951 <i>Definitions</i> A.R.S. § 11-952 <i>Intergovernmental agreements and contracts</i> A.R.S. § 35-148 <i>Payment for interagency services as credit to account of agency</i>
4535	P-Card General Policies and Procedures
4536	P-Card Agency Responsibilities
4537	P-Card Cardholder Responsibilities
4540	Form 1099-MISC Reporting
4545	Prior Period Payments
4546	Fiscal Year End Contracting
4548	Administrative Adjustments and Capital Projects A.R.S. § 41-791.01 <i>Powers and duties relating to facilities planning and construction; exemption</i> A.R.S. § 41-793 <i>Building systems; capital improvement plans</i> A.R.S. § 41-1252 <i>Powers and duties; staffing</i>
5000	Travel 29 CFR 778 <i>Overtime Compensation</i> A.R.S. § 1-254 <i>Limitation on duty of statutory implementation; legislative appropriation requirement</i> A.R.S. § 23-391 <i>Overtime pay; work week</i> A.R.S. § 35-151 <i>Encumbrance documents; issuance and disposition</i> A.R.S. § 35-154 <i>Unauthorized obligations; effect; liability</i> A.R.S. § 35-181.01 <i>Presentation, approval and payment of claims and payrolls; amended claims</i> A.R.S. § 35-181.02 <i>Audit, adjustment and settlement of claims; procedures for rejection</i> A.R.S. § 35-182 <i>Certification of claims</i> A.R.S. § 35-192 <i>Authorization for declaration of disaster; authorization for liabilities and expenses; priorities and limitations; review and report of expenditures</i> A.R.S. § 35-192.02 <i>Travel advances; administration; reimbursement</i> A.R.S. § 38-621 <i>Persons eligible to receive travel expenses</i> A.R.S. § 38-622 <i>Authorization for travel; claims</i> A.R.S. § 38-623 <i>Means of travel; rates</i> A.R.S. § 38-624 <i>Lodging expenses; meal and incidental expense reimbursement and long-term subsistence allowance; items covered by reimbursement;</i>

State of Arizona Accounting Manual

Section 95 Lists
Topic 35 Citations

Issued 08/21/15
Page 6 of 10

Topic Section	Title
	<i>amount predetermined by department of administration</i>
	A.R.S. § 38-625 <i>Receipts for transportation</i>
	A.R.S. § 38-626 <i>Out-of-state travel; approval; exemptions</i>
	A.R.S. § 38-626.01 <i>Authorization for certain out-of-state travel by state employees</i>
	A.R.S. § 38-627 <i>Use of state equipment out of state</i>
	A.R.S. § 41-1103 <i>Compensation; reimbursement of expenditures</i>
	A.R.S. § 41-1104 <i>Travel reimbursement and subsistence for members of legislature; claim required</i>
5005	General Travel Policies
5006	Reducing State Travel Costs
5007	Agency-level Travel Responsibilities
5008	Travel Matters Requiring the Approval of the GAO
5010	Common Carrier Transportation
5015	Travel by Individually Operated Motor Vehicle
5020	Other Modes of Transportation
5025	Meals and Incidentals
5030	Hotels, Motels and Lodging
5035	Long-term Subsistence
5040	Conferences, Conventions and Meetings
5045	Travel Requests and Authorizations
5050	Central Travel Account
5051	Employee Travel Card
5052	Travel Advances
5055	Travel Claims
5056	Untimely Filed Employee Travel Claims
	A.R.S. § 38-622.C. <i>Authorization for travel; claims</i>
5060	Travel and Compensation
5061	Commuting
5065	Vendor and Other Non-employee Travel
5070	Special Travel Circumstances and Issues
5095	Reimbursement Rates
5096	HRIS Pay Codes and AFIS Expenditure Objects Related to Travel
5500	Payroll and Personnel
	29 CFR 778 <i>Overtime Compensation</i>
	A.R.S. § 1-254 <i>Limitation on duty of statutory implementation; legislative appropriation requirement</i>
	A.R.S. § 23-351 <i>Designation of paydays for employees; payment; exceptions; violation; classification</i>

State of Arizona Accounting Manual

Section 95 Lists

Issued 08/21/15

Topic 35 Citations

Page 7 of 10

Topic Section	Title
	A.R.S. § 23-391 <i>Overtime pay; work week</i>
	A.R.S. § 35-141 <i>General fund; payment of salaries and expenses</i>
	A.R.S. § 35-181.01 <i>Presentation, approval and payment of claims and payrolls; amended claims</i>
	A.R.S. § 35-182 <i>Certification of claims</i>
	A.R.S. § 38-464 <i>Authorization for payment of salary; limitation</i>
	A.R.S. § 38-601 <i>Effect of payment of legal salary</i>
	A.A.C. R2-5A-402 <i>Salary Administration</i>
	A.A.C. R2-5A-B601 <i>Holidays</i>
	A.A.C. R2-5A-B603 <i>Sick Leave</i>
5505	General Payroll Policies
5506	Employee vs. Independent Contractor
5507	Employment at Multiple Agencies
5511	Requests for Manual Payroll Warrants (Handwrites)
	29 CFR 778.106 <i>Time of payments</i>
	A.R.S. § 23-351 <i>Designation of paydays for employees; payment; exceptions; violation; classification</i>
	A.R.S. § 23-353 <i>Payment of wages of discharged employee; violation; classification</i>
	A.R.S. § 23-355 <i>Action by employee to recover wages; amount of recovery</i>
	A.R.S. § 23-615 <i>Employment; definition</i>
5515	Time Reporting
5520	Direct Deposits of Payroll
5530	Military Emergency Differential Pay
	10 USC 12302 <i>Ready reserve</i>
	38 USC 4317 <i>Health plans</i>
	38 USC 4318 <i>Employee pension benefit plans</i>
	A.R.S. § 14-3971 <i>Collection of personal property by affidavit; ownership of vehicles; affidavit of succession to real property</i>
	A.R.S. § 26-168 <i>Absence from employment for military duty; vacation and seniority rights; violation; classification</i>
	A.R.S. § 26-171 <i>National guard training; inspection by department of defense; camp or field duty ordered by governor</i>
	A.R.S. § 26-172 <i>Emergency mobilization; requests by municipalities for aid of national guard; mobilization into United States service</i>
	A.R.S. § 26-175 <i>Active duty tours for volunteers during peace time</i>
	A.R.S. § 38-610 <i>Leave of absence for certain federal training; definition</i>
	A.R.S. § 38-610.01 <i>Leave of absence and compensation for officers and employees during active military service</i>
	A.R.S. § 38-907 <i>Credit for military service</i>
	A.A.C. R2-5A-101 <i>Definitions</i>
	A.A.C. R2-5A-C601 <i>Leave Without Pay</i>
	A.A.C. R2-5A-D603 <i>Military Leave</i>

State of Arizona Accounting Manual

Section 95 Lists

Issued 08/21/15

Topic 35 Citations

Page 8 of 10

Topic Section	Title
5531	National Disaster Medical System Differential Pay
	38 USC 4317 <i>Health plans</i>
	38 USC 4318 <i>Employee pension benefit plans</i>
	38 USC 5121-5207 <i>Collectively, the Robert T. Stafford Disaster Relief and Emergency Assistance Act</i>
	A.R.S. § 38-610 <i>Leave of absence for certain federal training; definition</i>
	A.R.S. § 38-610.02 <i>Leave of absence and compensation for national disaster medical system employment</i>
	A.R.S. § 41-771 <i>Exemptions</i>
	A.R.S. § 41-783 <i>Personnel rules</i>
	A.A.C. § R2-5A-101 <i>Definitions</i>
	A.A.C. § R2-5A-C602 <i>Leave Without Pay</i>
5535	Employee Relocations
	A.R.S. § 35-196.01 <i>Expenditure of state monies for certain purposes; report</i>
5536	Miscellaneous Employee Reimbursements
5540	Employee Uniforms
	26 USC 162 <i>Trade or business expense</i>
	26 CFR 1.62-2 <i>Reimbursements and other expense allowance arrangements</i>
	Internal Revenue Reg. 31.3401(a)-1(b)(5)
	Revenue Rulings 57-143, 70-474, 070-475, 70-476, 072-110, 80-322 et al.
	IRS Letter Ruling 8120036
5545	ASRS Alternate Contributions
	A.R.S. § 38-735 <i>Payment of contributions; recovery of delinquent payments</i>
	A.R.S. § 38-766.02 <i>Retired members; return to work; employer contribution payments; definitions</i>
	A.R.S. § 41-2501 <i>Applicability</i>
5550	Donations of Annual Leave between Related Employees Working in Different Agencies
	A.R.S. § 41-748 <i>Transfer of accumulated annual leave; definitions</i>
	A.A.C. R2-5A-B602 <i>Annual Leave</i>
	A.A.C. R2-5A-B603 <i>Annual Leave</i>
5555	Taxability of Fringe Benefits Including Awards and Prizes
	IRC Sec. 74 <i>Federal income tax withholding</i>
	IRS Reg. 1.132-6 <i>Fringe benefits exempt from withholding</i>
	A.R.S. § 43-105 <i>Internal revenue code; definition; application</i>
	A.R.S. § 43-401 <i>Withholding tax; rates; election by employee</i>
5556	Reporting of Taxable Fringe Benefits Including Awards and Prizes
	IRC Sec. 74 <i>Federal income tax withholding</i>
	IRS Reg. 1.132-6 <i>Fringe benefits exempt from withholding</i>
	A.R.S. § 43-105 <i>Internal revenue code; definition; application</i>
	A.R.S. § 43-401 <i>Withholding tax; rates; election by employee</i>
5557	Employee Recognition
	IRC Sec. 74 <i>Federal income tax withholding</i>

State of Arizona Accounting Manual

Section 95 Lists

Issued 08/21/15

Topic 35 Citations

Page 9 of 10

Topic Section	Title
	IRS Reg. 1.132-6 <i>Fringe benefits exempt from withholding</i>
	A.R.S. § 35-149 <i>Disposition of private funds; contributions and suspense funds; exception</i>
	A.R.S. § 35-301 <i>Duties and liabilities of custodian of public monies; violations; classification</i>
	A.R.S. § 35-302 <i>Public money defined</i>
	A.R.S. § 41-709 <i>Gifts and donations for employee recognition</i>
	A.R.S. § 43-105 <i>Internal revenue code; definition; application</i>
	A.R.S. § 43-401 <i>Withholding tax; rates; election by employee</i>
5558	Taxability of Accumulated Sick and Leave Pay for Retiring Employees
5560	Wireless Devices Used to Conduct State Business
	USC 26-132 <i>Certain fringe benefits</i>
	USC 26-162 <i>Trade or business expenses</i>
	IRS Notice 2011-72 <i>Tax Treatment of Employer-Provided Cell Phones</i>
	SBSE-04-0911-083 <i>Department of the Treasury: Interim Guidance on Reimbursement of Employee Personal Cell Phone Usage in Light of Notice 2011-72</i>
5571	Employee Eligibility Verification: Social Security Number Discrepancies
	8 CFR 274a <i>Control of Employment of Aliens</i>
5575	Retiree Accumulated Sick Leave Program
	A.R.S. § 41-791.01 <i>Powers and duties relating to facilities planning and construction; exemption</i>
	A.R.S. § 12-821 <i>General limitations; public employee</i>
	A.R.S. § 15-1628 <i>Powers and procedures pertaining to optional retirement programs</i>
	A.R.S. § 38-615 <i>Payment for accumulated sick leave; requirements; limit; definition</i>
	A.R.S. § 38-616 <i>Retiree accumulated sick leave fund; administration; contribution</i>
	A.R.S. § 38-727 <i>Eligibility; options</i>
	A.R.S. § 38-844.03 <i>Eligibility; participation</i>
	A.R.S. § 38-881 <i>Definitions</i>
	A.R.S. § 38-884 <i>Membership of retirement plan; termination; credited service; redemption; reemployment; definition</i>
	A.A.C. R2-5A-B603 <i>Sick Leave</i>
6000	Budgets, Appropriations and Allotments
	A.R.S. § 1-254 <i>Limitation on duty of statutory implementation; legislative appropriation requirement</i>
6015	Appropriations and Allotments
6500	Procurement and Purchasing
	A.R.S. § 1-254 <i>Limitation on duty of statutory implementation; legislative appropriation requirement</i>
	A.R.S. § 35-151 <i>Encumbrance documents; issuance and disposition</i>
	A.R.S. § 35-154 <i>Unauthorized obligations; effect; liability</i>
	A.R.S. § 35-181.01 <i>Presentation, approval and payment of claims and payrolls; amended claims</i>
	A.R.S. § 35-181.02 <i>Audit, adjustment and settlement of claims; procedures for rejection</i>

State of Arizona Accounting Manual

Section 95 Lists

Issued 08/21/15

Topic 35 Citations

Page 10 of 10

Topic Section	Title
	A.R.S. § 35-182 <i>Certification of claims</i>
	A.R.S. § 35-192 <i>Authorization for declaration of disaster; authorization for liabilities and expenses; priorities and limitations; review and report of expenditures</i>
6510	Payment Initiation in ProcureAZ
7000	Grants
	A.R.S. § 35-142 <i>Monies kept in funds separate from state general fund; receipt and withdrawal</i>
7015	Formatting Guidelines for SEFA Reporting
8000	Miscellaneous
8020	The State's Tax Exempt Status and the Receipt of Charitable Contributions
	26 USC 170(c)(1) <i>Charitable contributions defined</i>
	26 USC 170(f)(8) <i>Charitable, etc., contributions and gifts</i>
	A.R.S. § 35-149 <i>Depositing of private funds; contributions and suspense funds; exception</i>
	A.R.S. § 35-302 <i>Public money defined</i>
	A.R.S. § 41-101.01 <i>Authority to accept and expend certain funds</i>
	A.R.S. § 41-1105 <i>Monies for promotion of state interests and public service; procedures; uses</i>
	A.R.S. § 43-1042.A. <i>Itemized deductions</i>
	A.A.C. R2-5A-501 <i>Standards of Conduct</i>
8025	Bottled Water
9000	Special Topics
9005	Continuity of Operations: Employee and Vendor Payments
	A.R.S. § 35-192 <i>Authorization for declaration of disaster; authorization for liabilities and expenses; priorities and limitations; review and report of expenditures</i>
9015	Transparency Website: Data Confidentiality
	A.R.S. § 41-725 <i>Comprehensive database of receipts and expenditures of state monies; local reporting; definition</i>
9500	Lists
9505	Glossary
9511	Chart of Accounts: Balance Sheet Accounts
9513	Revenue Accounts
9514	Expenditure Accounts
9535	Citations