## Chapter 1 - Introduction

### 1.20 How to Use This Manual

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.20.10</td>
<td>How the manual is organized</td>
<td>Mar. 1, 2017</td>
</tr>
<tr>
<td>1.20.20</td>
<td>How the manual is numbered</td>
<td>Mar. 1, 2017</td>
</tr>
<tr>
<td>1.20.30</td>
<td>Page layout</td>
<td>Mar. 1, 2017</td>
</tr>
</tbody>
</table>
1.20
How to Use This Manual

1.20.10 How the manual is organized

This manual is organized into Chapters, based on subject matter; Sections that define the major topics within each subject; and, Subsections, which document the actual policies related to each subject or topic.

This manual contains the following Chapters:

1 – Introduction  
10 – Travel  
20 – Internal Control & Audit Tracking  
25 – Payroll  
30 – Fixed Assets  
35 – Inventories  
50 – Cost Allocation & Indirect Costs  
60 – Moving Expenses  
70 – Other Administrative Regulations  
75 – Uniform Chart of Accounts  
80 – Accounting Policies  
85 – Accounting Procedures  
90 – General State Reporting Policies  
95 – Federal Assistance Reporting  
100 – Controller’s Bulletins & Policy Memos
1.20.20 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.

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 Page layout

1.10 About the Manual

1.10.40 How do I request a waiver to a policy?

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 OSC 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:
Department of Administrative & Financial Services
Office of the State Controller
14 State House Station
Augusta, Maine 04333-0014