

**WAC 392-123-010 The accounting manual.** The superintendent of public instruction and the office of the state auditor shall publish and distribute to each school district and charter school an accounting manual which shall be referred to as *The Accounting Manual for Public School Districts of the State of Washington*. Such accounting manual, as now or hereafter amended, shall govern the accounting procedures of each school district and charter school and is hereby incorporated into this chapter by this reference. Prior to any revision thereof, the superintendent of public instruction shall publish notice of such proposed action and shall hold at least one public hearing.

[Statutory Authority: RCW 28A.150.290 and 28A.710.220. WSR 15-18-078, § 392-123-010, filed 8/28/15, effective 9/28/15. Statutory Authority: RCW 28A.41.170, 28A.41.055 and 28A.65.465. WSR 81-20-007 (Order 81-18), § 392-123-010, filed 9/24/81; Order 8-76, § 392-123-010, filed 7/23/76; Order 7-75, § 392-123-010, filed 12/22/75. Formerly WAC 392-30-020.]