

ctcLink Accounting Manual (CLAM)

The purpose of this manual is, in part, to fulfill the Washington State Board for Community and Technical Colleges' (SBCTC) responsibility under [RCW 28B.50.090 \(7\)\(b\)](#) to "Establish minimum standards to govern the operation of the community and technical colleges with respect to internal budgeting, accounting, auditing, and financial procedures as necessary to supplement the general requirements prescribed pursuant to [Chapter 43.88 RCW](#)."

The manual references established accounting policy and presents conventional practices adopted by the colleges to implement those policies. In many instances throughout the manual alternate practices or methods are presented.

[ctcLink Manual](#)