



Washington Secretary of State

CLEARINGHOUSE

ELECTIONS NOTICE

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Amended BARS Manual

The Secretary of State's Office has been notified that two sections of the Budgeting, Accounting, and Reporting System (BARS) Manual have been amended. The amendments affect the use of indirect cost plans and the distribution of election costs. The revised BARS Manual is posted on the State Auditor's website under [Voter Registration And Election Cost Allocations To State, Cities, And Districts \(Section 8\)](#).

The two changes are listed below and new text is shown in bold print.

1. Federal Indirect Cost Plans (BARS Volume 1, part 3, chapter 12, pages 12-13)

For counties interested in using all or part of a federal indirect cost allocation plan, the BARS Manual now provides updated directions for preparing, implementing, and using a federal indirect cost allocation plan.

The manual states:

C. Overhead Is Allowable

Overhead or indirect costs attributed to the County Auditor are allowable as determined by a federal indirect cost allocation plan. The plan must be prepared in accordance with OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments. Overhead or indirect costs are allowable using an approved federal indirect cost allocation plan. Do not include any cost in the plan costs that are already included as an internal service fund charge.

2. Election Cost Distribution (BARS Volume 1, part 3, chapter 12, page 13)

The State Auditor addressed instances when a jurisdiction is not expected to reimburse election costs expended on its behalf. For example, the State does not reimburse election costs for even year elections.

The manual states:

E. (2) Allocation of election costs

Two approved methods for allocating election and/or voter pamphlet costs **are detailed below**. A county, once having adopted a method of allocating election costs or voter pamphlet costs, should use the same parameters for all elections within the next election cycle.

Allocate costs between all jurisdictions participating in an election by using one of the two prescribed methods. The county will absorb costs allocated for federal offices, state offices and state issues whenever the state does not reimburse for these costs.

Only jurisdictions that participate in voter pamphlets will share those costs.

The revised BARS Manual became effective on March 1, 2010, and must be used for April elections.

For further information, please contact the State Auditor's Office at (360) 725-5575 or the Certification and Training Program at (360) 902-4180.