



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

Insurance Building, PO Box 43113 | Olympia, Washington 98504-3113 | (360) 902-0555

June 1, 2009

TO: Agency Directors and Policy Manual Users

FROM: /s/ Pat Sanborn, Senior Executive Policy Coordinator
Accounting Division

SUBJECT: SAAM Technical Correction – Expenditure Authority Codes

The online version of Chapter 75 in the *State Administrative & Accounting Manual* (SAAM) has been revised. A hard copy of these changes can be printed from the OFM website at: www.ofm.wa.gov/policy/default.asp.

The changes to Chapter 75 are as follow:

Chapter 75 – Section 75.50:
(www.ofm.wa.gov/policy/75.50.htm)

- In Subsection 75.50.10, a new expenditure authority type code “Y” is added for liquidating prior biennium liabilities funded by the federal American Recovery and Reinvestment Act (ARRA).
- In Subsection 75.50.40, new expenditure authority number ranges (8A0-8Z0, 985-989, and R3A-R3Z) are added for unanticipated and nonappropriated receipts.

The policies and procedures prescribed in SAAM are the minimum requirements that state agencies must meet. An agency may adopt more restrictive or detailed policies as long as the agency meets the required minimum standards.

We encourage you to use the online version of SAAM. All OFM directives, policies, technical corrections, and superseded policies are available at: www.ofm.wa.gov/policy/default.asp.

Additional resources are also available on our Administrative and Accounting Resources webpage at: www.ofm.wa.gov/resources/default.asp.

Unless noted otherwise, questions regarding manual content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency. You can find your agency’s OFM Accounting Consultant at: www.ofm.wa.gov/accounting/swa/swacontacts.asp.