



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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June 22, 1999

OFM DIRECTIVE 99A-05

TO: Agency Directors
Policy Manual Users

FROM: Sadie Rodriguez-Hawkins, Assistant Director
Accounting Division

SUBJECT: REVISIONS TO CHAPTER 75 UNIFORM CHART OF ACCOUNTS

Attached is a complete revision to Chapter 75, Uniform Chart of Accounts of the *State Administrative and Accounting Manual (SAAM)*. The effective date of this revision is July 1, 1999. The materiality levels contained in 75.30.30, Roll-up Funds and Account Groups, are as of June 30, 1998. These changes include all legislative action through the 1999 Legislative Regular and Special Sessions and the Office of Financial Management (OFM) administrative changes.

The changes are as follows:

Agency codes (75.20.10; 75.20.20; 75.20.30)

- Added: 4110, 5080
- Deleted: 1450, 7120

Account codes (75.30.30, 75.30.40, 75.30.50)

- Added: 05P, 05T, 05V, 05W, 06B, 06F, 06R, 294, 295, 387, 791, 825, 828, 830, 832, 833, 834, 835, 836
- Deleted: 037, 069, 079, 179, 221, 231, 242, 243, 254, 402, 412, 414, 425, 430, 546
- Title changed: IF, 002, 204, 614, 689, 748
- Roll-Up Fund Materiality Level changed: BC, EC, EG, FE, IE, IG, IH
- Administering Agency changed: 06A
- Budget Type changed: 225, 291, 544

General Ledger codes (75.40.10, 75.40.20)

- Added: 9420, 9576
- Deleted: 9552
- Description changed: 1280, 1410, 1415, 1420, 1470, 4310, 4320, 4325, 5195
- Note: Short Term and Long Term was dropped from receivables and payables titles

Appropriation codes (75.50.20, 75.50.30)

- Added Private/Local Sources: 0520, 0523, 0525, 0526, 0533, 0535, 0540, 0541, 0546
- Deleted Private/Local Sources: 0435, 0440, 0441, 0446

Object/Subobject codes (75.70.10, 75.70.20)

- Added: AN, AR, EQ
- Deleted: EU, JA
- Description changed: AE, CA, EC, EG, SJ, TJ

Revenue Source codes (75.80.10)

- Added: 0447, 0520, 0523, 0526, 0533, 0535, 0540, 0541, 0546, 0620, 0631, 0632, 0633, 0634, 0635, 0636, 0651, 0652, 0653, 0654, 0655, 0656, 0661, 0662, 0663, 0664, 0665, 0684
- Deleted: 0426, 0441, 0446, 0578, 0598

Some of the changes identified in this update will not be reflected in the Agency Financial Reporting System (AFRS) until the completion of certain accounting transactions.

We are encouraging you to use the electronic version of the manual. You will find it under *State Administrative and Accounting Manual* (SAAM) at www.wa.gov/ofm/policies_toc.html. If you have any questions or comments regarding SAAM, please call the Accounting Consultant assigned to your agency, or contact us at ofm.policy.manual@ofm.wa.gov.

Attachment

g:acctdiv/ta/directives/chpt75memo99.srh.bv.rh