

Subject: YEAR-END EXPENDITURES FOR COVID-19 RESPONSE WAIVER
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STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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April 6, 2020

TO: State of Washington Agencies

FROM: /s/ Brian Tinney, Assistant Director
Accounting Division

SUBJECT: YEAR-END EXPENDITURES FOR COVID-19 RESPONSE WAIVER

In response to the Governor's order on March 23, 2020, the Office of Financial Management approves a waiver from the provision of the *State Administrative and Accounting Manual* (SAAM), Subsection 90.20.25.a that requires the receipt of supplies and equipment by June 30 to be included as expenditures of the concluding fiscal year. This exception is granted to all state agencies and is for the fiscal period ending June 30, 2020.

Due to the current emergency and potential delay agencies may have in receiving supplies and equipment, OFM will allow agencies to use fiscal year 2020 single year expenditure authority to pay for supplies and equipment received for up to six months after June 30. This exception only applies for supplies and equipment needed for an agency's response to COVID-19. Agencies are authorized to accrue purchase orders outstanding on June 30 and use those accruals to pay for supplies and equipment received by December 31, 2020. Agencies with federal funding may accrue the federal match but must ensure the correct federal grant period is charged when final payment is made. Accruals not used by December 31, 2020, should be liquidated using GL 3215, Revenue Source 04 86.

If you have any questions, please contact Brian Tinney, Assistant Director, at brian.tinney@ofm.wa.gov.

cc: Keenan Konopaski, Joint Legislative Audit and Review Committee
Troy Niemeyer, Office of the State Auditor
Brian Tinney, Office of Financial Management
Nona Snell, Office of Financial Management

