



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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

March 10, 2021

TO: Agency Directors and Policy Manual Users

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

SUBJECT: SAAM TECHNICAL CORRECTION 03-21

We have revised Chapter 75, Uniform Chart of Accounts, effective March 8, 2021, in the *State Administrative & Accounting Manual* (SAAM).

Due to the need for additional expenditure authority codes for nonappropriated federal stimulus (type N) dollars, we have made the following change to Chapter 75:

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

In Sub-section 75.50.40, we expanded the expenditure authority number range for Type N-Nonappropriated Federal Stimulus used for tracking expenditures funded by the federal coronavirus stimulus acts of 2020 and 2021.

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.

Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at:
<http://www.ofm.wa.gov/policy/default.asp>.

Additional administrative and accounting resources are also available on OFM's website at:
www.ofm.wa.gov/resources/default.asp.

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: <http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp>.