



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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April 29, 2020

TO: Agency Directors and Policy Manual Users

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

SUBJECT: SAAM TECHNICAL CORRECTION 04-20(2)

We have revised Chapter 75, Uniform Chart of Accounts, effective March 18, 2020, in the *State Administrative & Accounting Manual* (SAAM).

Due to the passage of various federal coronavirus stimulus acts, we have made the following changes to Chapter 75:

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

In Section 75.50, four new expenditure authority type codes are added for tracking expenditures funded by the federal coronavirus stimulus acts of 2020. New expenditure authority number ranges are also added for unanticipated receipts under the federal stimulus acts.

Information on the coronavirus can be found at: www.coronavirus.gov,
<https://home.treasury.gov/policy-issues/cares> and www.coronavirus.wa.gov.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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>.