



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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December 6, 2010

**TO:** Agency Directors and Policy Manual Users

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

**SUBJECT: SAAM Technical Correction - Chapter 75, Uniform Chart of Accounts**

The online version of Chapter 75, Uniform Chart of Account, in Washington's *State Administrative & Accounting Manual* (SAAM) has been revised to reflect changes for Fiscal Year 2010 reporting requirements. All changes were effective for the Fiscal Year 2010 reporting period, except for the addition of GL codes 5266, 5920, and 9604 which are effective for Fiscal Year 2011.

**Chapter 75: Uniform Chart of Accounts** (<http://www.ofm.wa.gov/policy/75.htm>)  
(Sections 75.30, 75.40, and 75.80)

- Added new major fund: 1D Motor Vehicle Fund (Subsection 75.30.40).
- Changed administrative agency of accounts: 084 and 833 (Subsection 75.30.50).
- Added new general ledger codes: 5266, 5920, 9535 and 9604 (Section 75.40).
- Modified the definition of general ledger codes: 1910, 1911, 1920, 1921, 5910, and 5268 (Section 75.40).
- Added new revenue source codes: 0646, 0850, 0851, 0852, 0853 and 0854 (Section 75.80).
- Modified the definition of revenue source code: 0424 Tuition and Fees (Section 75.80.40).

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>.

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 All OFM directives, policies, technical corrections, and superseded policies are available at: <http://www.ofm.wa.gov/policy/default.asp>.

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December 6, 2010

Page 2 of 2

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

If you are maintaining a hardcopy manual, a link to the replacement pages is available at:  
<http://www.ofm.wa.gov/policy/replacement-pages.asp>.