



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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OFM DIRECTIVE 14A-05

TO: Agency Directors and Policy Manual Users

FROM: /s/ Wendy Jarrett, Assistant Director
Accounting Division

SUBJECT: Chapter 5, Data and Systems Access; Chapter 30, Capital Assets; and Chapter 75, Uniform Chart of Accounts

We have revised several policies in the *State Administrative and Accounting Manual (SAAM)*.

Key changes to the policies in SAAM include the following:

Chapter 5: Data and Systems Access

(Effective September 5, 2014)

- Added security restrictions for access to vendor payment related data belonging to other agencies in Enterprise Reporting Standard Reports (ER) and Web Intelligence (Webi). Additional information and forms are available on OFM's Accounting Resources website at: <http://www.ofm.wa.gov/resources/dataaccess.asp>.

Chapter 30: Capital Assets

(Effective September 1, 2014)

- Added capital asset class code 7033 Multifunction Devices.

Chapter 75: Chart of Accounts

(Sections 75.30 effective July 1, 2014; 75.40 effective June 1, 2014; and 75.80 effective September 1, 2014)

- Changed the closing GL code for account 18J.
- Changed name of account 860 to Institutions of Higher Education – Institutional Financial Aid Account.
- Changed administering agencies for accounts 042 and 442.
- Added new general ledger code 1629 Present Value Allowance (SAC Only).
- Added new revenue source code 0638 General Fund Transfer - .Marijuana Revenues.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: 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

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>.

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>.