



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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June 19, 2020

OFM DIRECTIVE 20A-06

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 75, Uniform Chart of Accounts; Chapter 95, Federal Assistance Reporting

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective June through July 2020.

Key changes to the policies in SAAM include the following:

Chapter 75: Uniform Chart of Accounts

(Section 75.30, 75.50)

- Added a new roll-up fund: FHV
- Added new accounts: 23U, 24P, 25A, 661, 662, 663, 664, 665, 667, 668
- Removed expired and abolished accounts: 07C, 20V, 294, 295
- Updated fund type, roll-up and closing GL on Account 851
- Updated certain federal operating expenditure authority codes

Chapter 95: Federal Assistance Reporting

(Section 95.20)

- Added a new column titled federal stimulus to the federal disclosure forms to identify awards received in response to the COVID-19 pandemic.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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