



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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May 18, 2022

OFM DIRECTIVE 22A-03

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 30, Capital Assets; Chapter 50, Federal Compliance; Chapter 75, Uniform Chart of Accounts; Chapter 90, State Reporting; and Chapter 95, Federal Assistance Reporting

We have revised several policies in the *State Administrative and Accounting Manual (SAAM)* with various **Fiscal Year 2022** effective dates. Key changes to the policies in SAAM include the following:

Chapter 30: Capital Assets
(Section 30.50)

- Added new Major Group 18, Class Code 1810 – Unmanned Aerial Vehicles (UAV), Drones

Chapter 50: Federal Compliance
(Sections 50.30, 50.40 and 50.50)

- Changed all CFDA references to Assistance Listing Number (ALN)
- Updated threshold of \$75 million in federal expenditures for programs to be covered under the Treasury-State Agreement
- Deleted the Compliance with the Americans with Disabilities Act section

Chapter 75: Uniform Chart of Accounts
(Sections 75.20, 75.30, 75.70, and 75.80)

Agencies

- Added new agency: 0360 – Office of State Legislative Labor Relations (LLR)
- Reactivated agency: 4630 – Energy Facility Site Evaluation Council (EFSEC)

Object/Subobject/Sub-subobject Codes

- Added EL-L120 – Cloud Computing Services

Accounts

- Added new accounts: 26G, 26K, 26R, 26T, 26U, 26V, 26W, 27A, 27B, 27C, 27D, 27E, 27F, 27G, 27H, 27M
- Deleted abolished/repealed accounts: 12V, 12W, 14L, 23U, 488, 702
- Changed account names: 03F, 17A, 25G, 315, 748

Revenue Source Codes

- Changed titles and/or descriptions: 01-17, 01-23, 01-MJ, 02-27, 06-38

Chapter 90: State Reporting

(Sections 90.20 and 90.40)

Revisions to Chapter 90 establish state reporting policies and procedures for fiscal year 2022:

- Updated the fiscal year-end cut off dates for fiscal year 2022 (90.20.05)
- Made changes to the following sections related to the implementation of GASB Statement No. 87, *Leases*:
 - Updated to include terminology related to amortization and right-to-use leases (90.20.70.b)
 - Capital assets – summary of activity: added new lease general ledgers 2600 – Intangible Right-to-Use Lease Capital Assets series (90.40.38)
 - Lease disclosure: made significant changes to the Lease disclosure form (90.40.45.A)
 - Liabilities by major class – summary of activity: added two new general ledgers 5174/5274 Right-to-Use Lease Liability and renamed general ledgers 5172/5272 Lease-to-Own Agreements Payable (90.40.45.B)
- Updated the disclosure form dates for fiscal year 2022 (90.40.10)
- Changed the tax type Marijuana to Cannabis due to new legislation for the Taxes Receivable disclosure form (90.40.30.A)
- Added a new category, Premiums and Assessments, to the Unavailable and Unearned Revenue disclosure form (90.40.50.A)
- Removed question three related to capitalized bond interest expense in an enterprise fund due to implementation of GASB 89, *Accounting for Interest Cost Before the End of a Construction Period* for the Debt General disclosure form (90.40.55.A)

Chapter 95: Federal Assistance Reporting

(Section 95.10 and 95.20)

Revisions to Chapter 95 establish federal reporting policies and procedures for fiscal year 2022:

- Changed all CFDA references to Assistance Listing Number (ALN)
- Updated the disclosure form dates for fiscal year 2022. (95.20.10)
- Changed all DUNS number references to Unique Entity Identifier (UEI)

The update to Section 95.10.40, Federal Clusters, is pending release of the OMB 2022 Compliance Supplement.

Timetable for Year-End Reporting and Closing:

This directive also contains the timetable related to year-end reporting and the fiscal year-end closing schedule.

Key Dates	Reporting Items
July 11, 2022	Disclosure form application opens
July 25, 2022	Mail out interagency billings (whether based on actuals or estimates).
July 29, 2022	Phase 1 Close, Agency Accrual Phase <ul style="list-style-type: none"> • Prioritize interagency receivable/payable reconciliations as many agencies have an early internal close date.
Aug. 19, 2022	Phase 1B Close <ul style="list-style-type: none"> • Due date for certain state disclosure forms. • Interagency receivable/payable balancing is due. • Pollution remediation site status report is due. • Asset retirement obligation report is due.
Sept. 2, 2022	Phase 2 Close, Agency Adjustment Phase: <ul style="list-style-type: none"> • Agency adjustments completed. • Remaining State and all Federal disclosure forms are due (not including certifications). • Disclosure form application closes. • All agency adjusting entries made after Phase 2 require OFM approval.
Sept. 14, 2022	State Financial Disclosure Certification form, including attachments, is due.
Feb. 28, 2023	Federal Assistance Certification form is due.

Agencies are encouraged to establish an internal close prior to September 2, in order to ensure that all entries are posted in AFRS and disclosure forms are completed by Phase 2 close. The Phase 2 close date is firm.

Additional year-end closing resources are available on OFM’s Administrative and Accounting Resources website at: <http://www.ofm.wa.gov/resources/yearend.asp>.

If you have questions regarding the State or Federal disclosure forms, please contact your assigned OFM Accounting Consultant.

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.