



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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OFM DIRECTIVE 23A-05

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 75, Uniform Chart of Accounts

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective July 2023. Key changes to the policies in SAAM include the following:

Chapter 75: Uniform Chart of Accounts

(Sections 75.30, 75.70, 75.80)

- Added new accounts: 27K, 27R, 27S, 27T, 27W, 28A, 28B, 28C, 28E, 28F, 28G, 28J, 28K, 28L, 28M, 462, 624
- Deleted repealed/decodified accounts: 01L, 04L, 056, 11F, 11W, 817
- Updated names on accounts: 05W, 21L, 614
- Added new subobject EU and sub-subobjects EU-U000
- Deleted various sub-subobjects that were not used in last two biennia
- Added revenue source code 03UW

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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