



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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June 21, 2024

OFM DIRECTIVE 24A-04

TO: Agency Directors and Policy Manual Users

FROM: /s/ Brian Tinney, Director
Accounting Division

SUBJECT: Chapter 70, Other Administrative Regulations; Chapter 75, Uniform Chart of Accounts; and Chapter 95, Federal Assistance Reporting

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

Chapter 70: Other Administrative Regulations

(Sections 70.10, 70.15)

- Replaced official worksite with regular workplace.
- Updated language to include mandatory.

Chapter 75: Uniform Chart of Accounts

(Sections 75.20, 75.30, 75.40, 75.70)

Agencies

- Deleted unused administrative agencies: 7100, 7300, 7310, 7320, 7800

Accounts

- Added new accounts: 28H, 28R, 28S, 28U, 28V, 28W, 29A

General Ledgers

- Added GL 9276

Sub-subobjects

- Added various sub-subobjects under object N per agency requests. These are not listed in SAAM, but can be found on the Sub-subobject details and workflow webpage in the document titled “Statewide sub-subobject table-BI25.”

Chapter 95: Federal Assistance Reporting

We have revised Section 95.10, Federal Assistance Reporting Policies and Procedures, effective June 1, 2024. These changes reflect the modifications to federal audit clusters included in the *2024 OMB Compliance Supplement*, which is effective for fiscal year 2024 reporting.

Key changes in Section 95.10:

- Removed the following programs from the Community Facilities Loans and Grants Cluster:
 - ALN 10.766 *Community Facilities Loans and Grants*
 - ALN 10.780 *Community Facilities Loans and Grants (Community Programs)*
- Removed the following program from the Clean Water State Revolving Fund (CWSRF) Cluster:
 - ALN 66.458 *Clean Water State Revolving Fund*
- Removed the following programs from the Drinking Water State Revolving Fund (DWSRF) Cluster:
 - ALN 66.468 *Drinking Water State Revolving Fund*
 - ALN 66.483 *Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Drinking Water State Revolving Funds*
- Removed the following programs from the Hurricane Sandy Relief Cluster:
 - ALN 93.095 *HHS Programs for Disaster Relief Appropriations Act - Non-Construction*
 - ALN 93.096 *HHS Programs for Disaster Relief Appropriations Act – Construction*
- Added a new cluster, Tribal Self-Governance and Determination Cluster:
 - ALN 93.210 *Tribal Self-Governance Program: IHS Compacts/Funding Agreements*
 - ALN 93.441 *Indian Self-Determination*
- Made several changes to cluster names and ALN titles to align with the official titles on the 2024 Compliance Supplement and SAM.gov.

For questions regarding federal assistance reporting, please contact Marina Yee or Stacie Boyd at marina.yee@ofm.wa.gov or stacie.boyd@ofm.wa.gov.

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: [State Administrative & Accounting Manual \(SAAM\) | Office of Financial Management \(wa.gov\)](#).

Additional administrative and accounting resources are also available on OFM's website at: [Administrative & accounting resources | Office of Financial Management \(wa.gov\)](#).