



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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June 27, 2025

OFM DIRECTIVE 25A-03

TO: Agency Directors and Policy Manual Users

FROM: /s/ Brian Tinney, Director
Accounting Division

SUBJECT: Chapter 75, Uniform Chart of Accounts

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

Chapter 75: Uniform Chart of Accounts
(Sections 75.30, 75.40, 75.70, 75.80)

Accounts

- Added new accounts effective July 2025 or earlier: 29B, 29E, 29F, 29G, 29W, 30B, 30C, 390, 596, 804
- Changed fund type and roll-up fund: 031, 19L
- Changed closing GL: 800
- Deleted repealed/expired accounts: 075, 07N, 07T, 15J, 15W, 16F, 17C, 18H, 19J, 22R, 24R, 253, 26M, 26N, 283, 28D, 28S, 603

General Ledgers

- Changed titles and descriptions: GLs 1667, 5159, 5167, 5259, 5267

Sub-subobjects

- Added FA-FA017, FA-FA08 – I think there are going to be a bunch more!
- 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-BI27.”
- Changed title and descriptions: EZ-Z150, EZ-Z160
- Deleted unused SSOs as part of AFRS table roll

Revenue Sources

- Added new sources: 0439, 0539
- Changed title and descriptions: 0441, 0541

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM’s website at: [State Administrative & Accounting Manual \(SAAM\) | Office of Financial Management \(wa.gov\)](#).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 \(wa.gov\)](#).