



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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August 14, 2013

**OFM DIRECTIVE 13A-07**

**TO:** Agency Directors and Policy Manual Users

**FROM:** /s/ Wendy Jarrett, Assistant Director  
Accounting Division

**SUBJECT: Chapter 50, Federal Compliance; Chapter 75, Chart of Accounts; and Chapter 85 Accounting Procedures**

We have revised several policies in the *State Administrative and Accounting Manual (SAAM)*, effective August 1, 2013, unless otherwise noted below.

Key changes to the policies include the following:

**Chapter 50 – Federal Compliance**

(Subsection 50.50.40)

- Removed reference to Department of Enterprise Services' database.

**Chapter 75 – Chart of Accounts**

(Section 75.30, 75.40, 75.80)

- Changed the rollup fund: account 328 (effective 6/30/13)
- Changed closing general ledger (GL): accounts 05H, 05W, 145, 328, 688, and 846 (effective 6/30/13)
- Changed budget type: Account 315 (effective 7/1/13)
- Deleted accounts: 539 and 540 (per 2<sup>nd</sup> Engrossed 2<sup>nd</sup> Substitute House Bill 1971)
- Renamed and redefined GL 1140 Restricted Cash and Investments – Current Operations (effective 6/30/13)
- Added new GL 1240 Restricted Cash and Investment – Noncurrent (effective 6/30/13)
- Removed revenue source 0646 (effective 7/1/13)
- Added revenue sources 0123 and 0227
- Updated description for revenue source 0117

**Chapter 85 - Accounting Procedures**

(Section 85.90)

- Updated object codes and payment schedules for Agency 147 OWMBE, Agency 163 Consolidated Technology Services, and Agency 179 Department of Enterprise Services (effective 7/1/13).

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.

In addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available on OFM's website at: 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](http://www.ofm.wa.gov/resources/default.asp).

If you are maintaining a hardcopy manual, a link to the replacement pages is available at: <http://www.ofm.wa.gov/policy/replacement-pages.asp>.

Questions regarding manual content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency. You can find your agency's OFM Accounting Consultant at: <http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp>.