



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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December 18, 2008

OFM DIRECTIVE 09A-01

To: Agency Directors and Policy Manual Holders

From: /s/ Sadie Rodriguez-Hawkins, Senior Assistant Director
Accounting Division

**Subject: Chapter 1 - Introduction; Chapter 10 - Travel; Chapter 25 - Payroll;
Chapter 75 - Uniform Chart of Accounts; and Chapter 85 - Accounting Procedures**

We have revised the following chapters of the *State Administrative and Accounting Manual* (SAAM), effective January 1, 2009, unless otherwise noted.

Key changes to the policies include:

Chapter 1: Introduction (<http://www.ofm.wa.gov/policy/1.htm>)
(Subsection 1.10.30)

- Added a paragraph stating that these policies are intended to comply with federal requirements.

Chapter 10: Travel (<http://www.ofm.wa.gov/policy/1.htm>)
(Subsection 10.90.20)

- Reduced the mileage reimbursement rate for privately owned vehicles from \$.585 to \$0.55 per mile.

Chapter 25: Payroll (<http://www.ofm.wa.gov/policy/25.htm>)
(Subsections 25.20.10 and 25.40.40)

- Added a note pertaining to statutorily cancelled warrants and federal work study students.
- Updated workers' compensation time loss policy to reflect the change to RCW 51.32.090 that sick leave is no longer considered regular salary or wages for purposes of time loss payments.

Chapter 75: Chart of Accounts (<http://www.ofm.wa.gov/policy/75.htm>)
(Subsections 75.30 and 75.40)

- Changed the name of Account 08G to the Flexible Spending Administrative Account (formerly Medical Flexible Spending Account).
- Changed the administering agency for Account 165 from Agency 124 Department of Retirement Systems to Agency 107 Health Care Authority.
- Abolished Account 03T Dependent Care Administrative Account.

Other changes since July 1, 2008:

- Changed the fund type of Account 04B Natural Resourced Real Property Replacement Account from a Private Purpose Trust (JD) Fund to a Permanent Fund (EA).
- Changed the rollup fund of Account 14F Family Leave Insurance Account from the Workers' Compensation Fund (FB) to Other Activities Fund (FI) Additionally, the rollup fund for Account 840 Institutions of Higher Education – Agency Account was changed from Pooled Investments Fund (KD) to the Clearing Fund (KA).
- Changed the administering agency for Account 10R Energy Freedom Account from Agency 495 Department of Natural Resource to Agency 103 Community, Trade and Economic Development.
- Added the new general ledger code 1920 Investment in Joint Ventures.

Chapter 85: Accounting Procedures (<http://www.ofm.wa.gov/policy/85.htm>)
(Subsection 85.34.20)

Change effective October 1, 2008:

- Added victims of domestic violence, sexual assault, or stalking to the list of employees eligible to receive shared leave.

Please replace the following pages in your policy manual:

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|------------|---|
| Chapter 1 | Table of contents and pages 1-2 |
| Chapter 10 | Table of contents and pages 45-47 |
| Chapter 25 | Entire chapter |
| Chapter 75 | Changes made online only; complete reprint for July 1 update. |
| Chapter 85 | Table of contents and 31-36 |

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.

We encourage you to use the online version of SAAM. All OFM directives, policies, technical corrections, and superseded policies are available at: <http://www.ofm.wa.gov/policy/default.asp>. Additional resources are also available on our Administrative and Accounting Resources website at: <http://www.ofm.wa.gov/resources/default.asp>.

Unless noted otherwise, 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/swacontacts.asp>.

Attachments