



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555

June 10, 2014

OFM DIRECTIVE 14A-03

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10, Travel; Chapter 50, Federal Compliance; Chapter 70, Other Administrative Regulations; Chapter 75 Uniform Chart of Accounts; and Chapter 85: Accounting Procedures

We have revised several policies in the *State Administrative and Accounting Manual (SAAM)* effective July 1, 2014.

Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Subsections 10.10.35, 10.30.10, 10.40.50, 10.60.10, and 10.80.20)

- Added language related to additional expenses for health and safety considerations.
- Added language to require an agency policy for acceptance of non-original receipts for travel related expenses.
- Added clarifying language to the three hour rule for reimbursement of meal costs for non-overnight travel assignments that requires travelers to be in travel status for their entire regularly scheduled working hours plus the additional three hours.
- Added GPS devices and transportation of equipment (under certain circumstances) to the list of reimbursable miscellaneous travel expenses.
- Added glossary definition of continental breakfast.

Chapter 30: Capital Assets

(Subsection 30.20.30 and 30.40.20)

- Updated verbiage on capital leases.
- Clarified what information agencies should consider when performing a risk assessment on the agency's assets and when developing written internal policies for managing small and attractive assets.
- Increased the threshold for some small and attractive assets that an agency must inventory absent a risk assessment and development of written policies to \$1,000.

Chapter 50: Federal Compliance

(Subsection 50.40.30)

- Maintained the threshold for programs subject to CMIA regulations at \$20 million or more.

Chapter 70: Other Administrative Regulations

(Subsections 70.10.10 and 70.15.10)

- Added language to comply with Executive Order 13-06 *Improving the Health and Productivity of State Employees and Access to Healthy Foods in State Facilities*.

Chapter 75: Uniform Chart of Accounts

(Subsections 75.30.50 and 75.30.60)

- Added two new accounts: account 19T DOL Technology Improvement and Data Management Account and account 801 Opportunity Scholarship Custodial Account.
- Changed fund type and rollup fund: account 14N Legislative Oral History Account.
- Changed administrative agency: account 04V Vehicle License Fraud Account.
- Changed closing GL: account 144 Transportation Improvement Account.

Chapter 85: Accounting Procedures

(Subsections 85.72.30 and 85.90.40)

- Updated verbiage on capital leases.
- Updated billing schedule for the Office of Administrative Hearings.

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.

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>.