



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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June 19, 2007

**OFM DIRECTIVE 07A-04**

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

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

**SUBJECT: CHAPTER 10 - TRAVEL; CHAPTER 12 - TRANSPORTATION;  
CHAPTER 25 - PAYROLL; CHAPTER 50 - FEDERAL COMPLIANCE;  
AND CHAPTER 75 - UNIFORM CHART OF ACCOUNTS**

We have revised several chapters of the *State Administrative and Accounting Manual (SAAM)*. This change is effective July 1, 2007.

Key changes to the policies include:

**CHAPTER 10: TRAVEL** (<http://www.ofm.wa.gov/policy/10.htm>)  
(Section 10.90)

- Revised privately owned aircraft mileage reimbursement calculation from statute mile to nautical mile.

**CHAPTER 12: TRANSPORTATION** (<http://www.ofm.wa.gov/policy/12.htm>)  
(Sections 12.10, 12.20, and 12.30)

- Emphasized agency responsibility for managing and controlling the use of state-owned vehicles.
- Clarified use of state-owned vehicles for emergency ride home programs.
- Added Subsection 12.20.70 for *Good to Go!* transponders.

**CHAPTER 25: PAYROLL** (<http://www.ofm.wa.gov/policy/25.htm>)  
(Sections 25.40, 25.70, and 25.80)

- Adjusted fringe benefit rate for shared leave calculations.
- Added Subsection 25.40.15 for sick leave pools.
- Increased limits of payment to relatives of deceased employees to \$11,250.
- Revised policy for salary overpayments. Clarified recoveries for represented and non-represented employees.

**CHAPTER 50: FEDERAL COMPLIANCE** (<http://www.ofm.wa.gov/policy/50.htm>)  
**(Subsection 50.40.30)**

- Maintains the threshold for programs subject to CMIA regulations at \$35 million or more.

**CHAPTER 75: UNIFORM CHART OF ACCOUNTS** (<http://www.ofm.wa.gov/policy/75.htm>)  
**(Sections 75.20, 75.30, 75.40, 75.70, and 75.80)**

- Added new agency: 4780.
- Deleted agency: 3450.
- Changed name of agency 4670 to Recreation and Conservation Funding Board (previously Interagency Committee for Outdoor Recreation).
- Added new accounts: 09C, 09G, 11K, 11M, 11N, 11P, 11R, 11T, 11W, 12A, 12B, 12C, 12E, 12F, 12G, 12H, 12J, 12K, 12L, 12M, 12N, 12P, 12R, 12T, 12V, 12W, 14A, 14B, 14C, 14E, 14F, 14G, 14H, 14K, and 442.
- Changed the name of accounts 10B, 10L, and 755.
- Deleted account 560.
- Changed fund type and rollup fund of accounts 439, 755, and 793.
- Changed administering agency for accounts 113, 247, and 291.
- Added new subobject code: EH Rentals and Leases – Furnishings, Equipment, and Software.
- Revised the description for subobject codes: CA Management and Organizational Services, CD Computer and Information Services, CE Social Research Services, CJ Employee Training Services, ED Rentals and Leases – Land and Buildings, and GD Other Travel Expenses.
- Revised the description for Object T Intra-Agency Reimbursements.
- Changed the name of revenue source codes: 0136, 0143, 0191, 0209, and 0486.
- Added new revenue source codes: 04TH Timber Harvest Distributions, 0690 Special Litigation Transfers, and 0634 Streamlined Sales and Use Tax Mitigation Transfer.
- Deleted unused revenue source codes: 0213, 0228, 0230, 0247, 0259, 0267, 0269, 0280, 0282, 0284, and 0293.
- Added descriptions for revenue source codes: 0100 - Taxes, 0200 - Licenses, Permits, and Fees, and 0300 - Federal Revenue.

Please replace the following pages in your policy manual:

|            |                                   |
|------------|-----------------------------------|
| Chapter 10 | Table of contents and pages 45-47 |
| Chapter 12 | Entire chapter                    |
| Chapter 25 | Table of contents and pages 19-77 |
| Chapter 50 | Table of contents and pages 35–40 |
| Chapter 75 | Entire chapter                    |

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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 web site 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