



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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September 19, 2011

OFM DIRECTIVE 11A-10

TO: Agency Directors and Policy Manual Users

FROM: /s/ Wendy Jarrett, Statewide Accounting Manager
Accounting Division

SUBJECT: **Chapter 10 - Travel; Chapter 25 - Payroll; Chapter 40 - E-Commerce; Chapter 75 - Uniform Chart of Accounts; Chapter 80 - Accounting Policies; and Chapter 85 - Accounting Procedures**

We have revised several chapters of the *State Administrative and Accounting Manual* (SAAM).

Pursuant to ESSB 5931, effective October 1, 2011, the Departments of General Administration, Information Services, Personnel and the Public Printer were eliminated. The functions performed by these agencies as well as some performed by the Office of Financial Management (OFM) were assigned to the newly created Department of Enterprise Services and Consolidated Technology Services, as well as to OFM.

Because of the significant level of change involved, with the exception of Chapter 75, we were not able to update SAAM to change policy references from the old agencies to the new ones. It is anticipated that all references will be revised with the January 1, 2012, SAAM update.

Key changes to the policies, effective October 1, include:

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

- As a result of changes adopted by the U.S. General Service Administration, we modified the maximum allowable lodging and meal rates for several Washington state locations. The most significant change was a reduction in the allowable daily meal rate for Kitsap County of \$20, from \$66 to \$46.
- In addition, we updated the state Per Diem Rates map to reflect these changes. The new map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.

Chapter 25: Payroll (<http://www.ofm.wa.gov/policy/25.htm>)
(Subsection 25.70.30)

- Added new subsection 25.30.70 for settlement payments. Additional guidance is provided on OFM's Payroll Resources website for agencies when settlement payments to current or former employees are attributable to wages. Refer to: <http://www.ofm.wa.gov/resources/payroll.asp>.

Chapter 40: E-Commerce (<http://www.ofm.wa.gov/policy/40.htm>)
(Section 40.40)

- Revised the economic feasibility study (EFS) policy and created two new required forms when submitting an EFS for approval: the Business Case and the Cost Benefit Analysis forms. These forms can be found on OFM's E-Commerce website at:
<http://www.ofm.wa.gov/resources/ecommerce.asp>

Chapter 75: Uniform Chart of Accounts (<http://www.ofm.wa.gov/policy/75.htm>)
(Sections 75.20, 75.30, 75.70, and 75.80)

- Eliminated agencies: 1110, Department of Personnel; 1300, Public Printer; 1500, Department of General Administration; and 1550, Department of Information Services.
- Changed administrative agency of accounts: 036, 045, 07T, 084, 088, 152, 15C, 15T, 289, 415, 419, 420, 421, 422, 455, 546, 547, 733.
- Changed the title of accounts: 415, 420, and 422.
- Changed the cash type of account 420.
- Changed the closing GL code of account 15H.
- Emphasized certain elements of the existing definitions for subobjects NA and NB.
- Added new revenue source 0663, Recreation Access Pass Transfer.

Chapter 80: Accounting Policies (<http://www.ofm.wa.gov/policy/80.htm>)
(Subsection 80.20.50)

- Clarified language related to the measurement focus and basis of accounting language for governmental funds.

Chapter 85: Accounting Procedures (<http://www.ofm.wa.gov/policy/85.htm>)
(Subsections 85.74.40 and 85.90.40)

- Clarified language related to the recording of liability for claims and judgments.
- Revised the payment procedures for selected central service agency charges.

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>.

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>.