



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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

September 20, 2005

**OFM DIRECTIVE 05A-04**

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

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

**SUBJECT: CHAPTER 10, TRAVEL; CHAPTER 25, PAYROLL; CHAPTER 50,  
FEDERAL COMPLIANCE; CHAPTER 60, MOVING EXPENSES**

We are revising several chapters of the state of Washington's *State Administrative and Accounting Manual* (SAAM), issued by the Office of Financial Management (OFM). The effective date of these revisions is October 1, 2005. These revisions include numerous policy updates.

Key changes to the policies include:

**CHAPTER 10: TRAVEL** (<http://www.ofm.wa.gov/policy/10.htm>)  
**(Subsection 10.90.20)**

- Adopted the revised General Services Administration (GSA) meal and lodging rates.

**CHAPTER 25: PAYROLL** (<http://www.ofm.wa.gov/policy/25.htm>)  
**(Sections 25.10, 25.20, 25.30, 25.40, 25.50, 25.70 and 25.80)**

- All subsections have been updated to reference new Civil Service rules (WAC Chapter 357) and Collective Bargaining Agreements (CBA). References to Merit System rules (WAC Chapters 251 and 356) have been removed.
- Added reference to Class 5 boards and commissions.
- Included links to the IRS and the IRS Taxable Fringe Benefits Guide.
- Included gift certificates on the list of taxable fringe benefits.
- Added verbiage addressing performance pay, relocation payments, and recognition leave.
- Clarified language related to requirements for reporting time loss payments to the Department of Retirement Systems.
- Clarified voluntary deduction verbiage.
- Updated to reflect the current payroll distribution methods.
- Added language to clarify overpayment recoveries.

**CHAPTER 50: FEDERAL COMPLIANCE** (<http://www.ofm.wa.gov/policy/50.htm>)  
(Section 50.50)

- Provided hotlink to Americans with Disabilities Act (Public Law 101-336).
- Emphasized the requirement that state agencies give first priority to state-owned or state-leased barrier-free facilities in place of renting or leasing other facilities. Provides hotlink to Department of General Administration's database of state-owned and state-leased barrier free facilities.
- Provided hotlink to Governor's Committee on Disability Issues and Employment (GCDE) Checklist to be used by state agencies proposing to contract for meeting facilities outside of state-occupied buildings.
- Updated contact information on ADA compliance.

**CHAPTER 60: MOVING EXPENSES** (<http://www.ofm.wa.gov/policy/60.htm>)  
(Section 60.20)

- Minor clarification.

Please replace the applicable sections in your manual with these revisions. Additionally, printed updates, previously made to the on-line version of SAAM, reflecting the revisions covered in the August 19, 2005, and September 15, 2005, technical corrections are included.

Replace the following pages as noted:

Chapter 10	Table of contents and pages 1-8, 13-32, and 39-47
Chapter 25	Entire Chapter
Chapter 50	Table of contents and pages 39-46
Chapter 60	Entire chapter

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.

All OFM directives and policies are available on our web site at: <http://www.ofm.wa.gov/accounting/policies.htm>. We encourage you to use the on-line version of SAAM, as it includes all technical corrections made between formal policy updates, which are published under directives. The superseded policies and additional resources are also available on our Administrative and Accounting Resources web site at: <http://www.ofm.wa.gov/policy/resource.htm>.

Questions regarding policy content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency.

Attachments