



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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December 18, 2012

**OFM DIRECTIVE 13A-01**

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

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

**SUBJECT: Chapter 10, Travel; Chapter 15, Personal Service Contracts; Chapter 25, Payroll;  
Chapter 45, Purchase Cards; and Chapter 75, Uniform Chart of Accounts**

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective January 1, 2013, except where noted below.

Procurement reform was signed into legislation on March 30, 2012, which consolidates state procurement laws under the Department of Enterprise Services and changes the approach to contracting in Washington State. Effective January 1, 2013, contracting laws and rules will no longer focus on a distinction between personal service and purchased service contracts. As a result, references in the chart of accounts to these contracting terms have been eliminated, as well as the entire Chapter 15 Personal Service Contracts. For more information about procurement reform, visit the Department of Enterprise Services' website at: [http://des.wa.gov/Procurement\\_reform](http://des.wa.gov/Procurement_reform).

Key changes to the policies in SAAM include the following:

**Chapter 10: Travel**  
(Subsection 10.90.20)

- Increased the mileage reimbursement rate for privately owned vehicles from \$0.51 to \$0.565. This increase reflects the rate set by the United States Treasury Department which, pursuant to RCW 43.03.060, is the maximum rate the state can pay. The state Per Diem Rates map was also updated to reflect this change. The revised map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.

**Chapter 15: Personal Service Contracts**

- Eliminated the personal service contracts policy.

**Chapter 25: Payroll**  
(Subsection 25.30.30.b)

- Clarified what types of pay are included in hourly rate and holiday calculation for employees paid on an hourly basis.

### **Chapter 45: Purchase Cards**

(Subsection 45.10.20)

- Updated RCW references. Also refer to Subsection 85.32.70.

### **Chapter 75: Chart of Accounts**

(Sections 75.20, 75.30, 75.70, and 75.80)

- Added new agency: 3590 Washington Charter School Commission (effective December 6, 2012).
- Added new account: 315 Dedicated Marijuana Account (effective December 6, 2012).
- Changed the titles and descriptions of certain objects and subobjects:
  - Object C Professional Service Contracts
  - Subobject CA Management, Organizational and Major Information Technology Services
  - Subobject CJ Training Services
  - Subobject CZ Other Professional Services
  - Object E Goods and Other Services
  - Subobject ER Other Contractual Services
  - Subobjects SC and TC Professional Service Contracts
  - Subobjects SE and TE Goods and Other Services
- Removed Subobject PF Amortization of Gain/Loss on Bond Refunding.
- Added new Revenue Source Code 0647, Child and Family Reinvestment Account Transfer.

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](http://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>.

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>.