



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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September 27, 2016

**OFM DIRECTIVE 16A-03**

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

**FROM:** /s/ Brian Tinney, Assistant Director  
Accounting Division

**SUBJECT: Chapter 10, Travel; Chapter 40, E-Commerce; Chapter 45, Purchase Cards;  
Chapter 75, Uniform Chart of Accounts**

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective October 1, 2016.

Key changes to the policies in SAAM include the following:

**Chapter 10: Travel**

(Subsections 10.30.10, 10.30.30, 10.60.10, 10.60.50, 10.90.20)

- Updated reimbursement rates for lodging and meals effective **October 1, 2016**, to reflect changes adopted by the U.S. General Services Administration. In addition, we updated the state Per Diem Rates map to reflect this change. The revised map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/>.
- Clarifying language to better define what a daily commute is and when employee is eligible for POV mileage reimbursement.

**Chapter 40: E-Commerce: Electronic Acceptance and Disbursement of State Funds/Benefits**

(Subsections 40.10.20, 40.30.10, 40.30.30, 40.30.40)

- Relocated language regarding the authority for these policies from Subsection 45.10.20 to 40.10.20.
- Added the state purchase card, state travel card, and fuel cards to the list of acceptable vehicles for electronic funds disbursement. (40.30.10)
- Removed gift cards from the list of examples of a stored value card. (40.30.30.b)
- Added gift cards to the list of electronic payment types that do not require an economic feasibility study (EFS). (40.30.30.d)
- Added requirements to Subsection 40.30.40 for purchase card use.
- Added the Department of Transportation's *Good To Go!* Prepaid toll accounts to the list of exceptions for purchase card use. (40.30.40.b)

- Added language requiring agencies to develop policies related to accounting for rebates/incentives received from merchants or the issuing bank. (40.30.40.c)

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

Eliminated the purchase cards policy. Purchase cards are subject to chapter 39.26 RCW Procurement of Goods and Services administered by the Department of Enterprise Services. Certain policies were relocated to Chapter 40 E-Commerce and Chapter 20 Internal Controls. Policies and guidance promulgated by DES can be found at:

<http://des.wa.gov/services/ContractingPurchasing/PoliciesTraining/Pages/default.aspx>.

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

(Sections, 75.30, 75.40, 75.50, 75.60, and 75.80)

- Removed Account 07R Drinking Water Assistance Repayment Account and 14J Ambulatory surgical Facility Account (74.30.50)
- Changed fund type and Rollup fund for Account 565 Yakima Integrated Plan Implementation Revenue Recovery Account (75.30.50)
- Added Account 844 Money-Purchase Retirement Savings Administrative Account (75.30.50)
- Removed GL 9123 Nonspendable Investments (75.40.10)
- Added explanation that Expenditure Authority Type Code 6 (Nonappropriated) cannot be used with Budget type A (Appropriated) (75.50.10)
- Added explanation that Statewide program code 850 (Nonbudgeted activities) may be used only with Budget type N (Nonappropriated/Nonallotted Account) or M (Mixed (Partial Appropriated or Allotted/Partial Nonappropriated) Account) (75.60.10)
- Added revenue source 0664 Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer (75.80.30)

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>.