



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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June 15, 2018

OFM DIRECTIVE 18A-03 REVISED

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10, Travel; Chapter 25, Payroll; Chapter 75, Uniform Chart of Accounts; Chapter 85, Accounting Procedures

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective July 1, 2018.

Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Subsection 10.40.50)

- Changed the three-hour rule to an eleven-hour rule.

Chapter 25: Payroll

(Subsection 25.40.10)

- Added parental leave and temporary pregnancy disability to approved reasons for shared leave per Engrossed Substitute House Bill 1434 (25.40.10.a).
- Added notes to say that employees who qualify for shared leave for parental leave or temporary pregnancy disability can maintain up to 40 hours of vacation leave and 40 hours of sick leave (25.40.10.c.(4)).
- Changed the definition of formula elements for calculating shared leave to say “regular salary rate” instead of “base salary rate” (25.40.40.d).

Chapter 75: Uniform Chart of Accounts

(Sections 75.20, 75.40 and 75.50)

- Removed Dept. of Early Learning (DEL), agency 3570 (75.20).
- Changed administrative agency on a number of accounts (75.30.50).
- Updated several General Ledger titles and definitions to include family and medical leave balances (75.40).
- Updated expenditure authority section, removing ARRA codes (75.50).

Chapter 85: Accounting Procedures

(Subsections 85.34.20 and 85.42.60)

- Added parental leave and temporary pregnancy disability to approved reasons for shared leave per Engrossed Substitute House Bill 1434 (85.34.20.a).
- Added recording of cash in the payroll revolving account for amounts due to deceased employees if agencies are using the Human Resource Management System (85.42.60).

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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.