



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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May 17, 2019

OFM DIRECTIVE 19A-02

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 25, Payroll; Chapter 75, Uniform Chart of Accounts; Chapter 85, Accounting Procedures; Chapter 90, State Reporting; and Chapter 95, Federal Assistance Reporting

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective for June 2019.

Key changes to the policies in SAAM include the following:

Chapter 25: Payroll

(Subsection 25.30.60.a)

- Removed subsection referencing performance recognition pay. WAC 357-28-295 was repealed in March 2016.

Chapter 75: Uniform Chart of Accounts

(Sections 75.30, 75.40, and 75.70)

Accounts

- Eliminated three accounts: 10L, 203, 17H

General Ledgers

- Added new General Ledgers: 1976, 5289, 6599, 9265

Subobjects, Sub-subobjects

- Added new subobject WG
- Updated various Sub-subobjects

Chapter 85: Accounting Procedures

(Subsection 85.74.45)

- Added new section related to the reporting of Asset Retirement Obligations, GASB 83.

Chapter 90: State Reporting
 (Sections 90.20 and 90.40)

Revisions to Chapter 90 establish state reporting policies and procedures for fiscal year 2019. This directive also contains the timetable related to year-end reporting and the fiscal year-end closing schedule.

- Updated the fiscal year-end cut off dates for fiscal year 2019. (90.20.05)
- Added the new GL 5180, Paid Family and Medical Leave Deductions Payable, to the list of specific interagency payables to be used. (90.20.50.b)
- Updated the disclosure form dates for fiscal year 2019. Added the Asset Retirement Obligation report to the list of reports due for Phase 1B Close. (90.40.10)
- Revised when the Miscellaneous Disclosure form is due. (90.40.10)
- Added two new tax type options, Hazardous Substance and Public Utility, to the Taxes Receivable form. (90.40.30)
- Renamed the Bonds Payable General Disclosure form to Debt General Disclosure form. Added a new question related to direct borrowings or placements. (90.40.55.A)
- Revised the wording for Miscellaneous Disclosure question four and removed the minimum dollar threshold for reporting discrete component units. Added a new question for Asset Retirement Obligations. (90.40.75.A)
- Revised the Internal Control Questionnaire form. (90.40.80.A)
- Revised the wording for questions 3, 4, 7, 8 and 11 on the State Financial Disclosure Certification form. (90.40.95)

Timetable for Year-End Reporting and Closing:

Key Dates	Reporting Items
July 15, 2019	Disclosure form application opens
July 19, 2019	Mail out interagency billings (whether based on actuals or estimates).
July 31, 2019	Phase 1 Close, Agency Accrual Phase <ul style="list-style-type: none"> • Prioritize interagency receivable/payable reconciliations as many agencies have an early internal close date.
Aug. 16, 2019	Phase 1B Close <ul style="list-style-type: none"> • Due date for certain state disclosure forms, • Interagency receivable/payable balancing is due, • Pollution remediation site status report is due • Asset retirement obligation report is due
Aug. 30, 2019	Phase 2 Close, Agency Adjustment Phase: <ul style="list-style-type: none"> • Agency adjustments completed • Remaining State and all Federal disclosure forms are due (not including certifications). • Disclosure form application closes • All agency adjusting entries made after Phase 2 require OFM approval.
Sept. 11, 2019	State Financial Disclosure Certification form, including attachments, is due.
Feb. 28, 2020	Federal Assistance Certification form is due.

Agencies are encouraged to establish an internal close prior to August 30, in order to ensure that all entries are posted in AFRS and disclosure forms are completed by Phase 2 close. The Phase 2 close date is firm.

Chapter 95: Federal Assistance Reporting

(Section 95.20)

Revisions to Chapter 95 establish federal reporting policies and procedures for fiscal year 2019. This directive also contains the timetable related to year-end reporting and the fiscal year-end closing schedule.

- Updated the disclosure form dates for fiscal year 2019. (95.20.10)

The update to Chapter 95, Federal Assistance Reporting, is pending release of this year's OMB Circular A-133 Compliance Supplement.

Additional year-end closing resources are available on OFM's Administrative and Accounting Resources website at: <http://www.ofm.wa.gov/resources/yearend.asp>.

If you have questions regarding the State or Federal disclosure forms, please contact your assigned OFM Accounting Consultant.

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.