June 18, 2019

**OFM DIRECTIVE 19A-03**

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

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

**SUBJECT:** Chapter 10, Travel; Chapter 25, Payroll; Chapter 40, E-Commerce; 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 2019.

Key changes to the policies in SAAM include the following:

**Chapter 10: Travel**
(Subsection 10.40.50)

- Added an exception to the 11-hour rule for volunteers, and board, commission, and committee members.

**Chapter 25: Payroll**
(Subsection 25.30.40, 25.40.10)

- Changed the name of the cellular devices policy to mobile devices and added further clarification (25.30.40.a).
- Added moving expenses to the list of taxable fringe benefits (25.30.40.b).
- Updated the Benefits (Object B) as a percentage of salaries and wages (Object A) amount (25.40.10). The fringe benefit rate remains 46% for the 19-21 biennium.
Chapter 40: E-Commerce
(Subsection 40.20.20)

- Added exceptions to the rule that does not allow agencies to accept credit cards (purchase cards) from other state agencies.

Chapter 75: Uniform Chart of Accounts
(Sections 75.20, 75.30, 75.70, and 75.80)

- Added a new agency, Board of Registration for Professional Engineers and Land Surveyors (BRPELS), agency 1660, and changed the name of agency 3530 to Washington Center for Deaf and Hard of Hearing Youth (DHHY) (75.20).
- Added 26 new accounts; changed six account names; changed administrative agency on two accounts; and deleted a number of accounts (75.30).
- Added several new Sub-subobjects (75.70).
- Added a new subsource 0133 – Vapor Product Tax (75.80)

Chapter 85: Accounting Procedures
(Subsections 85.34.10 and 85.42.40)

- Added General Ledger 5180 (Paid Family and Medical Leave Deductions Payable) as a liability that is recorded (85.34.10.c, 85.42.40.b) or reduced (85.42.40.c).

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM’s website at: http://www.ofm.wa.gov/policy/default.asp.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.