



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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May 23, 2024

OFM DIRECTIVE 24A-03

TO: Agency Directors and Policy Manual Users

FROM: /s/ Brian Tinney, Director
Accounting Division

SUBJECT: Chapter 10, Travel; Chapter 25, Payroll; Chapter 40, E-Commerce; Chapter 75, Uniform Chart of Accounts; Chapter 85, Accounting Procedures; Chapter 90, State Reporting; and Chapter 95, Federal Assistance Reporting; and Glossary

We have revised several policies in the *State Administrative and Accounting Manual (SAAM)* with various **Fiscal Year 2024** effective dates. Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Subsection 10.10.50.b, 10.60.10)

- Added Travel in Support of an Emergency Management Assistance Compact (EMAC) or Pacific Northwest Emergency Management Arrangement (PNEMA) request is exempt from this requirement.
- Revised electric vehicle charging station cost for either a rental car or a state vehicle, **as evidenced by a receipt when over \$50.**

Chapter 25: Payroll

(Subsection 25.40.10.c)

- Updated the reference to excess vacation leave from 240 to 280.

Chapter 40: E-Commerce

(Sections 40.30, Glossary)

- Updated “Lived Experience Compensation” to “Community Compensation.”

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

Agencies

- Changed agency name: 1630 - Washington Technology Solutions

Accounts and Roll-up Funds

- Added new accounts: 28P, 28Q, 28T
- Changed fund statement code for roll-up fund BF which is now a major fund.
- Changed account names: 16T, 24A, 458
- Removed abolished/inactivated accounts: 051, 055, 11N, 17E, 17K, 20B, 21D, 461, 477

Sub-subobjects

- Added various sub-subobjects under subobject NB per agency requests. These are not listed in SAAM, but can be found on the Sub-subobject details and workflow webpage in the document titled “Statewide sub-subobject table-BI25.”

Chapter 85: Accounting Procedures (Sections 85.34 and 85.42)

- Added Long-Term Services and Supports Deductions Payable GL 5183 to the Payroll and Other Related Activities section.
- Added Long-Term Services and Supports Deductions Payable GL 5183 to the payroll expenditures – illustrative entries.

Chapter 90: State Reporting (Sections 90.20 and 90.40)

Revisions to Chapter 90 establish state reporting policies and procedures for fiscal year 2024:

- Updated the fiscal year-end cut off dates for fiscal year 2024 (90.20.05)
- Updated the disclosure form dates for fiscal year 2024 (90.40.10)
- Lease and SBITA disclosure: made minor changes to the Lease and SBITA disclosure form (90.40.45.A)
- Transfer disclosure: added revenue source 0691 to the list of those to exclude from reporting (90.40.60)

Chapter 95: Federal Assistance Reporting
 (Section 95.20)

Revisions to Chapter 95 establish federal reporting policies and procedures for fiscal year 2024:

- Updated the disclosure form due dates for fiscal year 2024 (95.20.10)
- Financial Certification Form: minor update to one statement and reference to updated single audit threshold per Uniform Guidance changes (95.20.90)

Updates to Section 95.10.40, Federal Clusters, is pending release of the OMB 2024 Compliance Supplement.

Technical Updates:
 (Sections: various)

Due to the implementation of SHB 1947, we have updated all references in SAAM for Consolidated Technology Services (CTS) and the Office of the Chief Information Officer (OCIO) to Washington Technology Solutions (WTS).

Timetable for Year-End Reporting and Closing:

This directive also contains the timetable related to year-end reporting and the fiscal year-end closing schedule.

| Key Dates | Reporting Items |
|----------------|--|
| July 8, 2024 | Disclosure form application opens |
| July 24, 2024 | Mail out interagency billings (whether based on actuals or estimates). |
| July 31, 2024 | 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, 2024 | 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. |
| Sept. 6, 2024 | 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. 18, 2024 | State Financial Disclosure Certification form, including attachments, is due. |
| Feb. 28, 2025 | Federal Assistance Certification form is due. |

Agencies are encouraged to establish an internal close prior to September 6, 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.

Additional year-end closing resources are available on OFM's Administrative and Accounting Resources website at: [Year-end closing | Office of Financial Management \(wa.gov\)](#).

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

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: [State Administrative & Accounting Manual \(SAAM\) | Office of Financial Management \(wa.gov\)](#).

Additional administrative and accounting resources are also available on OFM's website at: [Administrative & accounting resources | Office of Financial Management \(wa.gov\)](#).