



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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July 10, 2013

OFM DIRECTIVE 13A-05

TO: Agency Directors and Policy Manual Users

FROM: /s/ Wendy Jarrett, Assistant Director
Accounting Division

SUBJECT: Chapter 12, Transportation; Chapter 25, Payroll; and Chapter 75, Chart of Accounts

We have revised several policies in the *State Administrative and Accounting Manual (SAAM)*, effective July 1, 2013.

Key changes to the policies include the following:

Chapter 12 – Transportation

(Subsection 12.50.20)

- Updated reference to Third Engrossed Substitute Senate Bill 5034 for biennium 2015 requiring agencies to receive written approval when purchasing motor vehicles.

Chapter 25 - Payroll

(Sections 25.30, 25.40, 25.50, and 25.70)

- Removed Temporary Salary Reduction Leave from the hourly employee calculation example. (25.30.30.b)
- Removed the reference to Engrossed Substitute Senate Bill (ESSB) 5860. The provisions in ESSB 5860 expired June 30, 2013. (25.30.60, 25.40.20, and 25.40.30)
- Updated the Fringe Benefit Rate for shared leave calculations. (25.40.10)
- Added language that generally Temporary Salary Reduction Leave must be used prior to September 1, 2013. (25.40.60)
- Added provision for pretax parking and transit deductions provided for in Substitute House Bill 1456. (25.50.30.b)
- Adjusted the limit for payments to the relatives of deceased employees based on the increase in the consumer price index for Seattle (RCW 49.48.120). (25.70.30.c)

Chapter 75 – Chart of Accounts

(Section 75.30)

- Added new accounts: 18K, 19G, 19J, 19K, 20B, 20C, 20R, 565, 571
- Changed fund type/rollup fund: 16P
- Changed rollup fund: 18B
- Changed administrative agency: 16W
- Change cash type: 17T, 315
- Changed budget type: 17T, 133, 411

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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

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>.

Questions regarding manual content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency. You can find your agency's OFM Accounting Consultant at: <http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp>.