

ACCOUNTING PROCEDURES

For the State of Washington Uniformed Service Shared Leave Pool (USSLP)

The accounting procedures for all agencies and higher education institutions to donate to or receive payments from the USSLP follow those currently prescribed by [SAAM 25.40.10.c](#), [85.34.20](#), and [85.42.50](#) for the general shared leave program.

1. Receiving Donations / Making Payments to Agencies from the USSLP:

- The Military Department's transactions for receiving donations and making payments to other agencies will be recorded in the USSLP Account, ***fund 12H***.
- Receiving: When receiving donations of shared leave to the USSLP, the Military Department will record a Revenue-Donation, ***revenue source code 0441***.
- Making Payments: When making payments to other agencies, the Military Department will record expenditure to Other Grants and Benefits, ***sub object NZ***.

2. There are two ways the dollar values can be transferred to and from the USSLP.

- Transfer of Dollar Values Utilizing the Inter Agency Payment System (IAP)
 - Journal Voucher (A7) will be used for transfer of the dollar value of donated leave to or payment by the Military between treasury and treasury trust accounts. The JV should indicate:
 - The Name of the employee who is donating leave
 - The transfer is for donation to the USSLP
 - The Military Department's statewide vendor code for fund ***12H*** is ***SWV0029582-04***. The donor agencies will enter on the line for the Military Department ***2450*** for the agency number and ***12H*** for the account.
 - The Journal Vouchers should be mailed to:
Military Department
Attention: Payroll Supervisor
Camp Murray, Bldg # 1
Tacoma WA 98430-5001

- **Transfer of Dollar Values from and to a Local Fund**

- Checks will be used for the transfer of donated leave from or payment by the Military Department to a local fund. In addition to the check, agencies / institutions transferring through a local fund must include:
 - The name of the employee who is donating leave
 - An indication that the warrant is for donation to the USSLP
- The Warrants should be mailed to:

Military Department
Attention: Payroll Supervisor
Camp Murray, Bldg # 1
Tacoma WA 98430-5001

3. **Overpayments**

In the event that a Recipient was overpaid due to abuse of the USSLP, the employer will notify the Recipient of the overpayment and set up a repayment plan to recoup the overpayment. The money that is recouped is to be returned to the USSLP account.

4. **Unused shared leave**

- Return any unused shared leave to USSLP. Consider the shared leave ended when any one of the following events occurs:
 - When the Recipient returns from military service.
 - When the Recipient voluntarily stops using the shared leave and instructs reversion of the remaining shared leave balance.
 - When the Recipient is unable to use the remaining shared leave, (i.e., the employee terminates employment).
- Upon reversion, the Recipient's agency / institution completes the following steps:
 - Determine the Recipient's shared leave hours remaining.
 - Calculate the dollar value using the Recipient's *original* TSR and return the dollars to the USSLP.
 - Any reversion *must* use the same TSR basis that was used to provide the shared leave hours to the Recipient. Otherwise, the dollar value per reverted hour returned to the USSLP account will be more or less than received, depending on how the Recipient's current TSR may have changed.

5. Monitor USSLP Fund Account Balance

- **The Washington Military Department is responsible for monitoring the balance in the USSLP Fund Account.**
 - If the fund is too large, the Military Department may decline donations to the USSLP until the balances are back to a reasonable level.
 - If the balance is too low, the Military Department will advertise the need for additional leave.

USSLP ACCOUNTING CODES – QUICK REFERENCE

Uniformed Services Shared Leave Pool Account #	Fund 12H (statewide vendor code SWV0029582-04)
Donations to the Pool (Revenue Donation)	Revenue Source 0441
Payments from the pool (Expenditures to other Grants and Benefits, sub object NZ)	Sub object NZ
Agency Code for JV	2450
Statewide Vendor code for Journal Voucher	SWV0029582-04
Address to send Journal Vouchers and Warrants	Military Department Attention: Payroll Supervisor Camp Murray, Bldg # 1 Tacoma WA 98430-5001