



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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December 16, 2005

OFM DIRECTIVE 05A-05

TO: Agency Directors and Policy Manual Users

FROM: Sadie Rodriguez-Hawkins, Assistant Director
Accounting Division

SUBJECT: REVISIONS TO CHAPTER 10: TRAVEL – MILEAGE RATE FOR PRIVATELY OWNED VEHICLES; AND ADDITION OF NEW PERFORMANCE AUDIT ACCOUNT IN CHAPTER 75

We have revised Subsection 10.90.20 of the *State Administrative & Accounting Manual* (SAAM). This change becomes effective January 1, 2006, and adopts the rate for privately owned vehicles set by the United States Treasury Department as allowed by RCW 43.03.060.

- **Subsection 10.90.20** (<http://www.ofm.wa.gov/policy/10.90.htm>) – **Reimbursement Rates for Lodging, Meals and Private Vehicle Mileage** has been revised to reflect the new reimbursement rate for mileage as follows:

<u>Vehicle</u>	<u>Old Rate/Mile</u>	<u>New Rate/Mile</u>
Privately Owned Vehicles	\$.485	\$.445

Files containing a color copy of the state of Washington per diem map are on the Office of Financial Management's (OFM) Administrative and Accounting Resources web site at <http://www.ofm.wa.gov/policy/travel.htm>.

In addition to the revisions made in SAAM, a new account was created with the passage of Initiative 900 Performance Audits Sec. 5, effective December 8, 2005: Account 553 Performance Audits of Government Account. The online version of Chapter 75, Subsections 75.30.50 and 75.30.60 (<http://www.ofm.wa.gov/policy/75.30.htm>) has been revised to reflect the new account. A print copy of these changes will be included in a future SAAM update of Chapter 75.

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Please replace Chapter 10, Table of contents and pages 45-47, in your policy manual. Additionally, a printed update of Chapter 15 is enclosed reflecting the revisions made in the September 15, 2005, technical correction.

All Office of Financial Management directives and policies are available on our web site at <http://www.ofm.wa.gov/accounting/policies.htm>. We encourage you to use the on-line version of SAAM, as it includes all technical corrections made between formal policy updates that are published under directives. The superseded policies and additional resources are also available on our Administrative and Accounting Resources web site at <http://www.ofm.wa.gov/accounting/policies.htm>

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. Questions regarding manual content and proper interpretation should be directed to the OFM Accounting Consultant assigned to your agency.