



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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September 21, 2004

OFM DIRECTIVE 04A-03

TO: Agency Directors and Policy Manual Holders

FROM: Sadie Rodriguez-Hawkins, Assistant Director
Accounting Division

SUBJECT: REVISIONS TO CHAPTER 10: TRAVEL AND CHAPTER 75: CHART OF ACCOUNTS

We have revised certain provisions of Washington's *State Administrative and Accounting Manual* (SAAM). These revisions are effective October 1, 2004. Please replace the applicable pages in Chapter 10 of your manual. At this time, the Chapter 75 revisions have been made only to the internet version of SAAM.

Key changes to the policies include:

CHAPTER 10: TRAVEL (<http://www.ofm.wa.gov/policy/10.htm>)
(Sections 10.10, 10.30, 10.40, 10.50, and 10.90)

- Adoption of the annual update to lodging and subsistence rates by the Federal General Services Administration (GSA).
- Elimination of the exception for lodging rates for counties in a metropolitan statistical area (MSA). Given changes to GSA rates effective October 1, 2004, lodging rates for all counties within MSA's are consistent.
- Addition of a provision for airline accommodations when international travel exceeds 14 hours.

High cost lodging and subsistence rates for locations within the state of Washington can be accessed on the state per diem rate map at <http://www.ofm.wa.gov/policy/travel.htm>. For Continental U.S.A. locations outside of Washington State, per diem rates can be accessed from Subsection 10.90.10 of the travel policy or by going directly to the GSA website <http://www.gsa.gov/travel.htm>.

Please replace the Table of Contents, and pages 1-8, 13-32, and 45-47 in Chapter 10 of your manual.

CHAPTER 75: UNIFORM CHART OF ACCOUNTS (<http://www.ofm.wa.gov/policy/75.htm>)
(Sections 75.30 and 75.70)

- Addition of new Rollup fund: CC Tobacco Settlement Securitization Bond Fund.
- Addition of new account: FH1 Higher Education Blended Component Unit Account.
- Change fund type for accounts 846 and 878.
- Revision of title of Subobject AM - Initiative 732 Employees.

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.

All of the Office of Financial Management (OFM) directives and policies are available on our web site at <http://www.ofm.wa.gov/accounting/policies.htm>. We encourage you to use the online 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 & Accounting Resources web site at <http://www.ofm.wa.gov/policy/resource.htm>.

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