



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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**OFM DIRECTIVE 11A-02**

**TO:** Agency Directors and Policy Manual Users

**FROM:** /s/ Wendy Jarrett, Statewide Accounting Manager  
Accounting Division

**SUBJECT:** **Addendum to capital asset class codes and useful life schedule for energy efficiency equipment and products**

We have revised Chapter 30, Capital Assets, the *State Administrative and Accounting Manual* (SAAM), effective February 1, 2011.

In Subsection 30.50.10, we added an Addendum to Schedule A (Subsection 30.50.10.b) establishing useful lives for energy efficiency equipment and products. This Addendum is based on the American Society of Heating, Refrigeration and Air-Conditioning Engineers (ASHRAE) and Northwest Power and Conservation Council standards.

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.

We encourage you to use the online version of SAAM. All OFM directives, policies, technical corrections, and superseded policies are available at: 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](http://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>.

Unless noted otherwise, 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>.