



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

*Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555*

December 17, 2014

**OFM DIRECTIVE 15A-01**

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

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

**SUBJECT: Chapter 10, Travel; Chapter 16, Personal Service Contracts; Chapter 50, Federal Compliance; Chapter 70, Other Administrative Regulations; and Chapter 75, Uniform Chart of Accounts**

We have revised several policies in the *State Administrative and Accounting Manual (SAAM)* effective January 1, 2015.

Key changes to the policies in SAAM include the following:

**Chapter 10: Travel**

(Subsections 10.10.35, 10.10.45, 10.20.10, 10.30.60, 10.50.23, 10.50.35, 10.50.70, 10.80.40, 10.90.10, 10.90.20)

- Relocated language requiring agencies to develop internal policies related to obtaining commercial lodging for flight crews during standby periods in locations away from their official duty station from Section 70.50 to Subsection 10.10.35.b.
- Added language requiring an agency policy for acceptance of non-original receipts for travel related expenses when using the state charge card (Subsection 10.10.45) and for lodging (Subsections 10.20.10, 10.30.60, 10.50.35, 10.50.70 and 10.80.40). This requirement was previously established in Subsections 10.30.10, 10.60.10 and 10.80.20.
- Relocated language regarding for reimbursement for privately-owned aircraft use from Section 70.50 to Subsection 10.50.23.
- Increased the mileage reimbursement rate for privately owned vehicles from \$0.56 to \$0.575. This increase reflects the rate set by the United States Treasury Department which, pursuant to RCW 43.03.060, is the maximum rate the state can pay. The state Per Diem Rates map was also updated to reflect this change. The revised map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.

### **Chapter 16: Client Service Contracts**

- Eliminated the client service contracts policy. Client Services are now subject to chapter 39.26 RCW Procurement of Goods and Services administered by the Department of Enterprise Services. Policies and guidance promulgated by DES can be found at:  
<http://des.wa.gov/services/ContractingPurchasing/PoliciesTraining/Pages/default.aspx>.

### **Chapter 50: Federal Compliance**

(Sections 50.20 and 50.30)

- Updated to reflect the Uniform Guidance issued by the Office of Management and Budget (OMB) effective for new federal awards after December 26, 2014.

### **Chapter 70: Other Administrative Regulations**

(Section 70.50)

- Eliminated the aircraft policy. Relocated certain policies to Chapter 10 Travel.

### **Chapter 75: Chart of Accounts**

(Section 75.20)

- Removed agency 135 Innovate Washington.

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](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>.

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>.