



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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

January 7, 2020

**OFM DIRECTIVE 20A-01**

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

**FROM:** /s/ Brian Tinney, Assistant Director  
Accounting Division

**SUBJECT: Chapter 10, Travel; Chapter 30, Capital Asset Policies; Chapter 75, Uniform Chart of Accounts**

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective January 1, 2020, or as stated below.

Key changes to the policies in SAAM include the following:

**Chapter 10: Travel**

(Subsections 10.70.00, 10.90.20)

- [Engrossed Substitute Senate Bill 5311](#) changed the exception process for boards and commissions for restrictions on subsistence, lodging, or travel expenses. SAAM 10.70.00 was updated to reflect this change which was effective July 28, 2019.
- Decreased the reimbursement rate for privately owned vehicle (POV) mileage from \$0.580 to \$0.575. This decrease 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. There will be a delay in publishing the changes to 10.90.20 as we are still waiting for GSA to officially announce the 2020 Airplane and Motorcycle rates via their annual FTR Bulletin. However, TEMS has been updated with the 2020 POV rate, and the state Per Diem Rates map was also updated to reflect the revision to the POV mileage rate effective January 1, 2020. The revised map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.

### **Chapter 30: Capital Asset Policies**

(Subsection 30.50.10)

- Changed the useful life of ferries, class code 1910, from 40 years to 60 years to reflect Dept. of Transportation policy.

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

(Subsection 75.30.40, 75.30.50, 75.30.60, 75.70.10)

- Updated materiality threshold by rollup fund.
- Changed administering agency on Account 024-Professional Engineers' Account from 2400 (DOL) to 1660 (BRPELS).
- Removed inactive accounts 20S and 241.
- Sub-subjects: changed title for TA-A060; added TA-A061, TA-A250, TA-A260, TA-A270.

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>.