



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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January 8, 2021

**OFM DIRECTIVE 21A-01**

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

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

**SUBJECT: Chapter 10, Travel; Chapter 90, State Disclosure Forms; Chapter 95,  
Federal Disclosure Forms**

We have revised policies in the *State Administrative and Accounting Manual* (SAAM) effective January 1, 2021, as stated below.

Key changes to the policy in SAAM include the following:

**Chapter 10: Travel**

(Subsection 10.90.20)

- Decreased the reimbursement rate for privately owned vehicle (POV) mileage from \$0.575 to \$0.56. 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. The state Per Diem Rates map, which is a travel resource showing the per diem rates, was also updated to reflect the revision to the mileage rate effective January 1, 2021. The revised map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.

**Chapter 90 State Disclosure Forms and Chapter 95 Federal Disclosure Forms:**

- Changing the due date for the Federal Assistance Certification disclosure form from February 26, 2021, to April 16, 2021, as a result of the delay in the fiscal year 2020 Statewide Single Audit.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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>.

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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).

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>.