



STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT

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

September 15, 2021

OFM DIRECTIVE 21A-05

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10, Travel; Chapter 75, Uniform Chart of Accounts

We have revised policies in the *State Administrative and Accounting Manual* (SAAM) effective October 1, 2021. Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Subsection 10.30.20, 10.80.40, 10.90.20)

- Clarified language around exceptions to the maximum allowable lodging rates.
- Added requirement for receipts when gas for rental cars exceeds \$50.
- Updated reimbursement rates for lodging and meals effective **October 1, 2021**, to reflect changes adopted by the U.S. General Services Administration. In addition, we updated the state Per Diem Rates map 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 75: Uniform Chart of Accounts

(Subsection 75.20, 75.30 and 75.40)

- Changed acronym for Department of Labor and Industries to LNI
- Removed inactive accounts 15C and 563
- Added new GL 5183

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: 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