



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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January 12, 2022

OFM DIRECTIVE 22A-01

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10, Travel; Chapter 25, Payroll; Chapter 75, Uniform Chart of Accounts

We have revised policies in the *State Administrative and Accounting Manual* (SAAM) effective January 1, 2022, as stated below.

Key changes to the policy in SAAM include the following:

Chapter 10: Travel

(Subsection 10.90.20)

- Increased the reimbursement rate for privately owned vehicle (POV) mileage from \$0.56 to \$0.585. 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, which is a travel resource showing the per diem rates, was also updated to reflect the revision to the mileage rate effective January 1, 2022. The revised map is available on OFM's Travel Resources website at <http://www.ofm.wa.gov/resources/travel.asp>.

Chapter 25: Payroll

(Section 25.45, 25.50, and 25.60)

- Added a new policy that clarified commuting from home to an agency work site is not compensable time for employees that are teleworking.
- Added Long Term Services and Support to Mandatory Deductions from Gross Income
- Added Long Term Services and Support to the worksheets for answers to writs of garnishments.

Chapter 75: Uniform Chart of Accounts
(Sections 75.30, 75.40, 75.70, and 75.80)

Accounts

- Added new accounts: 25U, 25V, 26F
- Updated materiality thresholds for fiscal year 2022

General Ledgers

- Added new general ledger codes: 1218, 5258

Sub-subobjects

- Added new sub-subobjects: EL-L110, ER-7362, GB-B040, GG-G070
- Added/updated various agency specific sub-subobjects. The complete listing of sub-subobjects is available on the SAAM webpage: [Sub-subobject details and workflow | Office of Financial Management \(wa.gov\)](#).

Revenue Sources

- Added new revenue source codes: 0152, 0460, and 0476

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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

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>.