



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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OFM DIRECTIVE 22A-05

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10, Travel; Chapter 25, Payroll; Chapter 30, Capital Asset Policies;
Chapter 50, Federal Compliance; Chapter 75, Uniform Chart of Accounts;
Chapter 80, Accounting Policies; Chapter 85, Accounting Procedures

Last summer, we posted the *State Administrative and Accounting Manual* (SAAM) in a new format on our webpage, but we did not remove the old SAAM version. For all changes in the past year, we updated both the old and the new versions of SAAM. With this update and going forward, we will be updating only the new SAAM and, over the next few weeks, the old SAAM will be removed from the webpage. We are continuing to make improvements to the manual and encourage you to provide us with your feedback as you convert to the new version. Please send your feedback or suggestions on the updated SAAM manual to: OFMAccounting@ofm.wa.gov.

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective July 2022. Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Subsection 10.90.20)

- Increased the reimbursement rate for privately owned vehicle (POV) mileage from \$0.585 to \$0.625 effective **July 1, 2022**, per IRS Announcement 2022-13. The state Per Diem Rates map was also updated to reflect the mileage rate revision. The revised map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.

Chapter 25: Payroll

(Subsection 25.30.30)

- Updated payments to Commissioners and Board Members of a Class 1 Group to receive compensation in accordance with RCW 43.03.220.

Chapter 30: Capital Asset Policies

(Sections 30.20, 30.40)

- Added definition of subscription-based information technology arrangements (SBITAs) and related policies, including when to capitalize SBITAs and implementation costs, due to the implementation of GASB Statement No. 96.

Chapter 50: Federal Compliance

(Subsection 50.10.50.d)

- Added 1098-F filing requirements for penalties assessed of \$50,000 or more.

Chapter 75: Uniform Chart of Accounts

(Sections 75.20, 75.30, 75.40, 75.70, 75.80)

- Added new agency: 0830 – Washington State Leadership Board (WSLB)
- Added new accounts: 26H, 26J, 26M, 26N, 26P, 26Q
- Deleted expired accounts: 10V, 21C, 21K
- Updated name on Account 20N
- Added new general ledgers: 2670, 2680, 5175, 5275
- Changed description of General Ledger 3221
- Changed title and description of Subobject JS
- Changed title and description of General Ledger 6514
- Added new Sub-subobjects: EY-Y200, EY-Y201, EY-Y202, EY-Y203
- Changed title and description of revenue source code 0810

Chapter 80: Accounting Policies

(Section 80.30)

- Updated the capitalization policy for SBITAs due to the implementation of GASB Statement No. 96.

Chapter 85: Accounting Procedures

(Sections 85.60, 85.72, 85.85)

- Updated accounting procedures and illustrative entries for right-to-use lease agreements to include SBITAs due to the implementation of GASB Statement No. 96.

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.