



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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January 10, 2023

**OFM DIRECTIVE 23A-01**

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

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

**SUBJECT: Chapter 10, Travel; Chapter 30, Capital Assets; Chapter 75, Uniform Chart of Accounts; Chapter 90, State Reporting; Chapter 95, Federal Assistance Reporting**

We have revised policies in the *State Administrative and Accounting Manual* (SAAM) effective January 1, 2023, 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 \$0.625 to \$0.655. 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, 2023. The revised map is available on OFM's Travel Resources website at <http://www.ofm.wa.gov/resources/travel.asp>.

In addition, Federal Travel Regulation GSA Bulletin FTR 23-05,

- increased the reimbursement rate for privately owned motorcycle from \$0.605 to \$0.635
- decreased the reimbursement rate for privately owned aircraft from \$1.81 to \$1.74.

**Chapter 30: Capital Assets**  
(Subsection 30.20.20)

- Clarified language related to subscription-based information technology arrangements and when to capitalize those arrangements.

## **Chapter 75: Uniform Chart of Accounts** (Sections 75.30 and 75.70)

### Accounts

- Added new accounts: 25W and 27Q
- Updated materiality thresholds for fiscal year 2023

### Subobjects and Sub-subobjects

- Added new subobject NK and sub-subobject NK-K000
- Added 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 \(wa.gov\)](#).

## **Chapter 90: State Reporting** (Subsection 90.40.10)

- Updated the Federal Assistance Certification due date.

## **Chapter 95: Federal Assistance Reporting** (Section 95.20)

- Updated the Federal Assistance Certification due date.

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).

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>.