



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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January 10, 2024

OFM DIRECTIVE 24A-01

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10, Travel; Chapter 25, Payroll; Chapter 40, E-Commerce; 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, 2024, or as noted 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 \$0.655 to \$0.67. 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, 2024. The revised map is available on OFM's Travel Resources website at: [Administrative Accounting Resources: Travel](#).

In addition, Federal Travel Regulation GSA Bulletin FTR 24-03,

- increased the reimbursement rate for privately owned motorcycle from \$0.635 to \$0.65.
- increased the reimbursement rate for privately owned aircraft from \$1.74 to \$1.76.

Chapter 25: Payroll

(Sections 25.30, 25.40)

All Chapter 25 updates were effective July 1, 2023

- Updated references to RCW 42.16.010 (25.30.10 and 25.30.20)
- Clarified language for semi-monthly paydates (25.30.20.a.)
- Added Compensatory Time to types and limitations on leave donations. Eligible employees are members of Teamsters Local Union 117 who work at the Department of Corrections (25.40.10.c.3.d.).
- Updated the formula for deriving the fringe benefit rate for shared leave donations. The rate did not change.

Chapter 40: E-Commerce

(Sections 40.30, Glossary)

- Added electronic payments from a local account as a form of electronic funds disbursement and defined the term in the Glossary.
- Moved Lived Experience prepaid cards from the section where an Electronic Feasibility Study (EFS) “may be required” to the section where an EFS is “not required.”
- Added electronic payments for Lived Experience compensation as a form of disbursement “not requiring” an EFS.

Chapter 75: Uniform Chart of Accounts

(Sections 75.30, 75.65, 75.70, 75.80)

Accounts and Roll-up Funds

- Added new accounts 27U, 28D, and 28N
- Deleted account 15A
- Updated materiality thresholds for roll-up funds for fiscal year 2024

Subobjects and Sub-subobjects

- Added new subobject BX and sub-subobject BX-X000

Revenue Source Codes

- Added new source 0265
- Expanded the definition of source 0407-Patient Care

Updated website link in SAAM 75.65.20 along with the following resources:

- Statewide sub-subobject table-BI25: Added a column to show which codes require project X/Y
- List of subobjects and sub-subobjects that require X & Y: Added six sub-subobjects that now require project X/Y

Chapter 90: State Reporting

(Subsection 90.40.10)

- Updated the Federal Assistance Certification due date to April 30, 2024.

Chapter 95: Federal Assistance Reporting

(Section 95.20)

- Updated the Federal Assistance Certification due date to April 30, 2024.

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: [SAAM Policy Documentation](#).

Additional administrative and accounting resources are also available on OFM's website at: [Administrative and Accounting Resources](#).

Questions regarding manual content and proper interpretation should be directed to the OFM Statewide Accountant assigned to your agency. You can find your agency's OFM Statewide Accountant at: [Statewide Accountant by Agency](#).