



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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January 8, 2025

OFM DIRECTIVE 25A-01

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10, Travel; Chapter 70, Other Administrative Regulations; Chapter 75, Uniform Chart of Accounts

We have revised policies in the *State Administrative and Accounting Manual* (SAAM) effective January 1, 2025, or as noted below.

Key changes to the policy in SAAM include the following:

Chapter 10: Travel

(Subsections 10.40.50, 10.50.50, 10.90.20)

When may a traveler be reimbursed for meal costs

- Removed phrase, “The traveler may not stop for a meal just to meet the eleven-hour rule.”

Airline contracts and limitations on reimbursement

- Decreased the business class air common carrier accommodations flight time from “in excess of 14 hours” to “in excess of 8 hours.”

Travel Rates

Increased the reimbursement rate for privately owned vehicle (POV) mileage from \$0.67 to \$0.70. 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, 2025. The revised map is available on OFM’s Travel Resources website at: [Administrative Accounting Resources: Travel](#).

In addition, Federal Travel Regulation GSA Bulletin FTR 25-04,

- increased the reimbursement rate for privately owned motorcycles from \$0.65 to \$0.68.
- decreased the reimbursement rate for privately owned aircraft from \$1.76 to \$1.75.

Chapter 70: Other Administrative Regulations

(Subsection 70.15.10)

- Added phrase, “per diem rates do not apply.”
- Removed references to Subsections 10.40.40 and 10.90.20

Chapter 75: Uniform Chart of Accounts

(Section 75.30 – July 1, 2024, Section 75.70)

- 75.30.40 – Roll-up funds
 - Eliminated FCC-Tobacco Settlement Securitization Bond Fund
 - Added new roll-up fund FFM-Long-term Services and Supports Fund
 - Updated materiality thresholds for roll-up funds for fiscal year 2025
- 75.30.50 – Account codes
 - Updated roll-up fund assigned to Account 567 – Long-Term Services & Supports Trust Account
- 75.70 - Sub-subobjects - Added various sub-subobjects under object N per agency requests. These are not listed in SAAM, but can be found on the Sub-subobject details and workflow webpage in the document titled “Statewide sub-subobject table-BI25.”

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](#).