



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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December 18, 2015

**OFM DIRECTIVE 16A-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;  
Chapter 85, Accounting Procedures**

We have revised several policies in the *State Administrative and Accounting Manual* (SAAM) effective January 1, 2016.

Key changes to the policies in SAAM include the following:

**Chapter 10: Travel**

(Subsections 10.90)

- Decreased the mileage reimbursement rate for privately owned vehicles from \$0.575 to \$0.54. This decrease 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 was also updated to reflect this change. The revised map is available on OFM's Travel Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.

**Chapter 25: Payroll**

(Subsections 25.30.10 and 25.30.20)

- Added provision for biweekly payroll for employees of higher education institutions pursuant to RCW 42.16.010(5).

### **Chapter 75: Chart of Accounts**

(Sections 75.30, 75.40, 75.50 and 75.80)

- Added three new accounts: 20P, 488 and 838
- Abolished three accounts: 15L, 18P and 18W
- Changed budget type: 18K and 19P
- Added two new GL codes: 9275 and 9546
- Revised GL code names and descriptions: 1910, 1911, 1960, 1973, 5283, 5910, 5920, 9545, 9550, 9551, 9554, 9601, 9603, 9604, 9607, 9608 and 9609
- Added federal unanticipated receipt expenditure authority codes: 8A0 – 8Z0
- Added revenue source codes: 0639, 0868 and 0869
- Abolished revenue source codes: 0129, 0145 and 0158
- Revised revenue source codes: 0638, 0862 and 0863

### **Chapter 85: Accounting Procedures**

(Subsections 85.40.10 and 85.40.20)

- Clarified that the belated claims policy applies only to appropriated expenditures associated with an enacted budget that specifically allows for belated claims.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: 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

If you are maintaining a hardcopy manual, a link to the replacement pages is available at: <http://www.ofm.wa.gov/policy/replacement-pages.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>.