



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555

December 20, 2016

OFM DIRECTIVE 17A-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**

We have revised several policies in the *State Administrative and Accounting Manual (SAAM)* effective January 1, 2017.

Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Section 10.90)

- Decreased the mileage reimbursement rate for privately owned vehicles from \$0.54 to \$0.535. 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

(Subsection 25.30.70)

- Clarified that all compensation due to a deceased employee, no matter when earned, is to be held in General Ledger Code 5145, "Due to Deceased Employee's Estates," until the surviving spouse, domestic partner registered in the state of Washington or estate has met certain legal requirements.

Chapter 40: E-Commerce

(Subsection 40.20.20)

- Added the Department of Transportation's *Good To Go!* prepaid toll accounts to the list of exceptions for purchase card acceptance.

Chapter 75: Chart of Accounts

(Subsections 75.30.50, 75.30.60)

- Added three new accounts: 20G, 20W, and 21A.

Agency Directors and Policy Manual Users
December 20, 2016
Page 2 of 2

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: 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

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>.