



STATE OF WASHINGTON

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September 21, 2018

OFM DIRECTIVE 18A-05

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10, Travel; Chapter 30, Capital Assets

We have revised policies in the *State Administrative and Accounting Manual* (SAAM) effective October 2018.

Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Subsection 10.90.20)

- Updated reimbursement rates for lodging and meals effective **October 1, 2018**, to reflect changes adopted by the U.S. General Services Administration. In addition, we updated the state Per Diem Rates map 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 30: Capital Asset Policies

(Subsection 30.20.10 and 30.20.20)

- Added definition of "internally developed" software.
- Updated the state's capitalization policy for intangible assets to define software as "internally developed" to meet the \$1,000,000 threshold.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: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