



Memorandum

To: All Agencies

From: Paula Vrana
Commissioner

Date: June 10, 2025

Subject: **STATE ADMINISTRATIVE MANUAL – TRANSMITTAL NUMBER 111**

The following sections within the Alaska Administrative Manual are being revised with this transmittal memo effective July 1, 2025.

Capital Assets

AAM 55.025 – Threshold for Capitalizing Capital Assets. Updated OPPM threshold information to align with the 2 AAC 12.590(a)(1).

Accounting and Control

AAM 230.040 – Payroll Cost Controls. Updated verbiage to correctly reflect financial system controls.

Questions or concerns about these updates may be directed to the Division of Finance at (907) 465-2240 or doa.dof@alaska.gov.