MEMORANDUM

STATE OF ALASKA
Department of Administration

To: All Agencies

From: Sharon Barton
Acting Commissioner
Department of Administration

Date: December 16, 2002
Phone: 465-2200

Subject: Administrative Manual

STATE ADMINISTRATIVE MANUAL – TRANSMITTAL NUMBER 36

This transmittal revises the sections of the Administrative Manual listed below. The revisions are effective January 1, 2003. Although several subsections are revised, the following are those with major changes.

- **Section AAM 25.120** is revised to retitle this to “Transfers of Budget Authority” and clarify that the transfer is of budget authority and not actual funds.
- **Section AAM 25.125** is a new section titled “Transfers between Funds”. It is added to clarify the policy of transferring monies between funds.
- **Section AAM 50.040** is revised to advise agencies of Internal Revenue Service requirements when receiving cash payments of over $10,000 in a single transaction or series of transactions.
- **Section AAM 50.120** is revised to clarify that the Cash Management section will initiate all direct application for payments and process all drawdown of federal funds unless written permission is delegated to the billing agency.
- **Section AAM 55.025** is revised by changing the capitalization threshold for buildings and equipment to $1,000,000 and $100,000 respectively.
- **Section AAM 55.050** is revised by clarifying that a full year’s depreciation is reported in the year the asset is acquired.
- **Sections AAM 60.120, AAM 60.350, and AAM 60.360** are revised by decreasing the mileage allowance to thirty-six (36) cents per mile.
- **Section AAM 60.220** is revised by updating the M&IE tables for the new federal M&IE allowance of $50 for certain locations.
- **Section AAM 60.240** is revised to clarify the entitlement to meal and incidental allowance for board members.
- **Section AAM 60.270** is revised by clarifying that employees are to be reimbursed for travel expenses within ten days of an agency’s receipt of a properly completed TA.
- **Section AAM 60.325** is revised to decrease the nontaxable portion of mileage for moving to twelve (12) cents per mile.

You should keep this memorandum as well as future transmittal memorandums in your manual for reference.

SB/JT