



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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February 20, 2026

OFM DIRECTIVE 26A-02

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10, Travel; Chapter 30, Capital Asset Policies; Chapter 75, Uniform Chart of Accounts; Chapter 90: State Reporting

We have revised policies in the *State Administrative and Accounting Manual (SAAM)* effective February 1, 2026, or as noted below.

Key changes to the policy in SAAM include the following:

Chapter 10: Travel

(Subsection 10.90.20)

- Travel Rates - Added the state electric vehicle charging rate for reimbursing charging cost of take-home state electric vehicles.

Chapter 30: Capital Asset Policies

(Section 30.40)

- Added subsection 30.40.60 Capital assets held for sale which has an effective date of July 1, 2025
 - 30.40.60.a Define what is considered a capital asset held for sale.
 - 30.40.60.b Define what is required of agencies for a capital asset held for sale.

Chapter 75: Uniform Chart of Accounts

(Sections 75.30, 75.70)

- Subsection 75.30.50 Changed the administrative agency to LCLO, Local by each agency, for Account 226 – State Seizures Account
- Subsection 75.70.10 Added a new sub-subobject under subobject NB. The agency-specific Object N sub-subobjects can be found in the document titled “Statewide sub-subobject table-BI27” on the [OFM SAAM](#) webpage.

Chapter 90: State Reporting

(Subsection 90.20.70)

- Adjustment and reconciliation activity
 - 90.20.70.b Added item #3 regarding agency activity of determining if there are any capital assets held for sale.

The policies and procedures prescribed in SAAM are the minimum requirements that state 5420 under 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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM’s website at: [SAAM Policy Documentation](#).

Additional administrative and accounting resources are also available on OFM’s website at: [Administrative and Accounting Resources](#).

Questions regarding manual content and proper interpretation should be directed to the OFM Statewide Accountant assigned to your agency. You can find your agency’s OFM Statewide Accountant at: [Statewide Accountant by Agency](#).