



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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

July 17, 2026

OFM DIRECTIVE 26A-05

TO: Agency Directors and Policy Manual Users

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

SUBJECT: Chapter 10: Travel, Chapter 85: Accounting Procedures

We have revised policies in the State Administrative and Accounting Manual (SAAM) effective July 1, 2026. Key changes to the policies in SAAM include the following:

Chapter 10: Travel

(Subsection 10.90.20)

- Increased the reimbursement rate for privately owned vehicle (POV) mileage from \$0.725 to \$0.76 effective **July 1, 2026**, per IRS Announcement 2026-11. The state Per Diem Rates maps have been updated to reflect the mileage rate revision. The revised maps are available on OFM's Travel Resources website at:
<http://www.ofm.wa.gov/resources/travel.asp>.

Chapter 85: Accounting Procedures

(Subsection 85.20.30)

- Clarified the accounting procedures for recording non-revenue receipts.

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Please be aware that in addition to the SAAM policies, all OFM directives, technical corrections, and superseded policies are available online on OFM's website at: [SAAM Policy Documentation](#).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: [OFM Directory Agency Assignments](#).
