



Chapter 1 - Introduction

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1.10.60

June 1, 2002

How to contact us

Please contact us if you have questions about the policy manual.

You can email us at: ofm.accounting@ofm.wa.gov

Or call: 360-725-0198

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1.20 How to Use This Manual

1.20.10

January 1, 2015

How the manual is organized

The first half of this manual focuses on **administrative topics**. Users with a hard copy of the manual will find these chapters in Volume I.

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1.20.20

May 1, 1999

How the manual is numbered

The manual has three layers of organization:

- Chapters - The major subjects of the manual
- Sections - Define the major topics within a subject
- Subsections - The actual policies



Chapter 10 - Travel

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10.10.30
May 1, 1999

Considerations when placing an employee in travel status

- 10.10.30.a Plan the itinerary of the traveler to eliminate unnecessary travel in the performance of work assignments. Whenever it is feasible for two or more persons to travel on official state business in one vehicle, they are to do so.
- 10.10.30.b Before placing a traveler in travel status, the agency is to determine for each occurrence whether it is more economical or advantageous (Subsection 10.10.20) to reimburse the traveler for meals and/or lodging, or to require the traveler to return to the official station or official residence daily or on weekends.
- 10.10.30.c After 90 days, agencies should review assignments placing travelers in travel status at a temporary duty station to determine if the traveler's permanent official duty station should be changed. The agency should inform the traveler of the possible federal tax implications of official station assignments for an indefinite period of time or for longer than one year. Refer to Internal Revenue Service regulations contained in Publication 463 for further information.

10.10.35
January 1, 2015

Ensure the health and safety of travelers

- 10.10.35.a The health and safety of travelers is a top priority in the conduct of travel related activities. It is advantageous to the state for agencies to establish and alter travel plans and itineraries with consideration of hazardous inclement weather and other situations that could threaten the health and safety of state personnel.

When establishing travel plans and itineraries, if additional expense is involved to address hazardous weather or other local conditions that could threaten the health and safety of the traveler, the reason for authorizing the additional expense should be included on or attached to the travel authorization form.

When travel itineraries are altered after travel begins to address health and safety issues, travelers should:

- Promptly notify the traveler's supervisor of the change in travel plans.
- Note the reason for any additional expense on the traveler's travel expense voucher.

- 10.10.35.b Recognizing that the safety of passengers and flight crews is of paramount importance to the state, agencies are authorized to obtain commercial lodging for flight crews during standby periods in locations away from their official duty station. Agencies are to develop internal policies and procedures consistent with this regulation.

10.10.40 Comply with the Americans with Disabilities Act

July 1, 2000

- 10.10.40.a Compliance with the Americans with Disabilities Act (ADA) is considered to be advantageous. All state personnel are to be afforded equal opportunity to perform travel for official state business even if the travel costs for disabled travelers will exceed what would normally be most economical to the state. For example:
- When a traveler uses a wheelchair and it is necessary to pay more for an airline ticket so the traveler can fly on a larger airplane that can accommodate the wheelchair.
 - When a traveler flies out of Sea-Tac because the traveler's disabilities cannot be accommodated at the local airport.
 - When a traveler has hearing or vision impairments and there is a cost of providing auxiliary aids and services to enable the traveler to successfully accomplish the purpose of the travel.
- 10.10.40.b Travel authorizations and travel claims should be annotated that the extra costs were required to comply with the ADA. ADA supporting documentation should remain confidential and a statement added to the travel voucher indicating the agency file location.

10.10.45 Use of the State Charge Card System, when required, to purchase travel

January 1, 2015

- 10.10.45.a The term "State Charge Card System" comprises the authorized state consolidated charge card program or other agency charge card program authorized by statute, which includes purchasing cards for non-travel expenses plus the following three components that can be used for travel purchases:
- **Corporate Travel Card.** Each agency head or authorized designee may authorize the use of or approve the issuance of the corporate travel card to those travelers whose work requires them to travel on official state business. When a state employee uses the corporate travel card they are billed directly, are responsible to pay all charges, and must apply for travel reimbursement through their agency.

- **Central Travel Account (CTA).** The CTA is a ghost account. No actual card is issued. The agency is responsible for charges against the CTA.
- **One Card (Combination Purchase & Travel).** The one card can be used for travel related expenses. Because the one card is not assigned to a particular individual, it is generally not used by travelers. The agency is responsible for charges against the one card.

Some of the general guidelines and requirements related to the use of the charge card program are presented here, in section 85.36.20, and in Chapter 45. However, to obtain specific information about the state charge card program and to view specific contract requirements, contact the Department of Enterprise Services at (360) 902-7400.

The **use of the State Charge Card System is required** for the purchase of air travel arrangements. (For emergency situations, refer to Subsection 10.50.75.)

The **use of the State Charge Card System is optional** for the purchase of other common carrier travel.

10.10.45.b Each agency is to maintain an accountability record for all State Charge Card Systems it or its travelers are issued.

In cases where a State Charge Card System receipt is issued, the traveler is to attach the original receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments to the Travel Expense Voucher (form A20-A or A20-2-A) or reference its file location.

10.10.50

July 1, 2011

Prior authorization for travel may be required

10.10.50.a Travelers must receive prior authorization for travel from the agency head or authorized designee:

- Whenever a travel advance is required by a traveler.
- For all out-of-state travel.

Use the Travel Authorization (form A40-A), or other equally effective written means for requesting and documenting prior authorization for travel.

10.10.50.b Travel to **Hawaii and foreign countries except British Columbia, Canada** requires additional approval as follows:

- **Agencies reporting to the Governor** must have prior written approval of the Office of the Governor.
- **Agencies not reporting to the Governor** must have prior written approval of the agency's governing body or its managerial designees.

10.10.55 **Scheduling meetings, conferences, conventions, and training sessions**
July 1, 2011

10.10.55.a When meetings or conferences are necessary, agencies should consider cost to the state, accessibility to attendees, and other relevant factors in their selection. First priority is to be given to using state-owned or other public owned facilities in lieu of renting or leasing private facilities.

The location and facilities for **all** conferences, conventions, training sessions, or meetings held or sponsored by the state are to be barrier-free in accordance with Section 50.50.

When a conference, convention, training session, or meeting held or sponsored by the state is conducted at a rented/leased non-state facility, the person responsible for the choice of location and facilities is to submit justification in advance in writing to the agency head or authorized designee for approval.

The justification is to include:

- The purpose and objective of the meeting;
- The name of the organizations or persons expected to attend and an estimate of the attendance;
- An estimate of the anticipated cost to the state to include travel costs of travelers; and
- An explanation why state-owned or other public owned barrier-free facilities cannot be used.

10.10.55.b Limit the number of persons from an agency attending a particular conference, convention, meeting, or training session to the minimum necessary to benefit from the event.



10.20 Travel Reimbursement Principles

10.20.10

January 1, 2015

What types of travel costs are eligible for reimbursement?

Travelers may be reimbursed for the following types of expenses incurred on official state business subject to the requirements and restrictions of this chapter.

Lodging - The actual cost of lodging up to a specified maximum. Original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments. Refer to Section 10.30 for a full discussion.

Meals - Allowable rate for meal reimbursement. Refer to Subsection 10.40.30.

Lodging and meal rates comprise the two components of the maximum allowable per diem rate for the Continental United States (CONUS). The meals and incidental rate for travel outside CONUS includes an allowance for laundry, dry cleaning, and pressing of clothes expense.

Transportation - Costs of necessary official state business travel on railroads, airlines, ships, buses, private motor vehicles, and other means of conveyance. Refer to Section 10.50 for a full discussion.

Miscellaneous travel expenses - Other expenses essential to the transaction of official state business are reimbursable to the traveler. Refer to Section 10.60 for a full discussion.

10.20.20

July 1, 2009

What types of travel costs cannot be reimbursed?

The following types of travel-related costs **shall not** be reimbursed.

1. Alcoholic beverage expenses.
2. The cost of the daily commute between the traveler's official station (or telecommuting site) and official residence. For details on mileage that can be reimbursed, refer to Subsections 10.50.20 and 10.50.25.

3. Certain travel expenses are considered as personal and not essential to the transaction of official state business. Such non-reimbursable expenses include, but are not limited to:
- Valet services, defined as the hiring of a personal attendant who takes care of the individual's clothes, or helps the individual in dressing, etc. The prohibition against valet services for general travelers is not to be considered as a prohibition against the use of a personal care attendant required by a disabled person under the provisions of Section 10.60.
 - Entertainment expenses, radio or television rental and other items of a similar nature.
 - Taxi fares, motor vehicle rental, and other transportation costs to or from places of entertainment and other non-state business locations.
 - Costs of personal trip insurance (such as personal accident insurance, personal effects insurance, and extended liability insurance), and medical and hospital services.
 - Personal telephone calls. Agencies are to define business telephone calls as part of its system for management and control over travel as required in Subsection 10.10.10.
 - Any tips or gratuities associated with personal expenses such as those listed here.
 - Out of pocket charges for vehicle service calls caused by the negligence of the traveler. Examples include service charges for the delivery of fuel, retrieval of keys from locked vehicles, jump starting vehicles when the lights have been left on, etc.
 - Tolls associated with the use of high occupancy toll (HOT) lanes.
 - Fines from appropriate jurisdictions for all parking tickets, citations or infractions received while operating a vehicle on state business. Payment of fines and citations under these circumstances is the **sole obligation and responsibility of the traveler** and is NOT to be reimbursed or paid by the state. Refer to Subsection 12.30.20.b #3.

1. An overnight stay in a commercial lodging facility to avoid having a traveler drive back and forth for back-to-back late night/early morning official state business.
2. When the health and safety of travelers is of concern as provided for in Subsection 10.10.35.
3. When an agency can demonstrate that staying overnight is more economical to the state.

Agencies may request an exception to this regulation for other conditions from the Director of OFM.

Written supervisory approval for the first and third conditions and cost analysis documentation for the third condition is to be attached to the traveler's Travel Expense Voucher. Approval and documentation requirements for use of the second condition are contained in Subsection 10.10.35.

10.30.30.c

Agencies when making conference registrations may when required by the lodging facility make reimbursement for up to one night lodging costs, plus applicable taxes when a travel advance is not allowable under Subsection 10.80.60. Prior authorization of the agency head of designee is required, and if conference registration is cancelled, the agency is to seek reimbursement of the costs from the lodging facility. To prevent abuse in this area agencies should strictly adhere to Section 10.10 Travel Management Requirements and Restrictions and have written internal policies and procedures for when these transactions may be allowable.

10.30.40

July 1, 2000

Certain lodging costs cannot be reimbursed

10.30.40.a

Reimbursement of lodging expenses incurred at a lodging facility located at either the traveler's official station or official residence is prohibited except:

1. As an allowable moving cost as provided in Subsection 60.20.10.
2. In emergency situations when the agency head determines that employees performing critical agency functions must remain at their workstations.
3. When an employee, acting in a custodial or leadership role must, as a part of their duties, lodge with students or other clients of the agency (i.e. higher education coaches lodging with student athletes).

10.30.50

**10
Travel**

10.30.40.b Lodging expense incurred at a lodging facility or temporary duty location located within 50 miles of either the official residence or official station, except as provided in Subsections 10.30.30.b, 10.30.40.a, and 60.20.10.

10.30.40.c Reimbursement for lodging expenses is not to be authorized when an employee does not incur lodging expenses at a commercial lodging facility.

10.30.50
May 1, 1999

Lodging expenses for the normal return night may be reimbursed in certain situations

10.30.50.a The agency may reimburse a traveler for lodging expenses for the normal return night (as defined in the glossary) to allow the traveler to remain overnight away from the official station or official residence under one of the following three conditions:

1. When the overnight stay is more economical to the state. Complete justification should be referenced or attached to the traveler's Travel Expense Voucher.
2. The health and safety of travelers (as defined in Subsection 10.10.35) is considered advantageous to the state and can be used to justify an overnight stay. Approval and documentation requirements are contained in Subsection 10.10.35.
3. Compliance with the Americans with Disabilities Act (ADA) is considered advantageous to the state and can be used to justify an overnight stay (refer to Subsection 10.10.40). The Travel Expense Voucher should be annotated that the extra costs were incurred to comply with the ADA.

10.30.50.b When the traveler does not return to his/her official residence or official station on the normal return night, the traveler is to promptly return the next day or as soon as possible thereafter.

10.30.60
January 1, 2015

How to purchase lodging accommodations

10.30.60.a Personal financial resources may be used to purchase lodging accommodations. With proper controls in place, agencies may opt to use the state charge card system or direct billing as defined in Subsection 10.80.55. Travelers are to attach original lodging receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments to the Travel Expense Voucher (form A20-A, or form A20-2A if applicable) for all lodging reimbursements or to reference the location where the receipt is filed.

10.50.23
January 1, 2015

Reimbursement for privately-owned aircraft use

10.50.23.a

Reimbursement for the use of a privately-owned aircraft on official state business is to be at the privately-owned aircraft reimbursement rate specified in Subsection 10.90.20 unless the agency chooses a lesser rate.

10.50.23.b

Determine and report air mileage using the following rules:

1. Use miles shown on FAA approved aeronautical charts or electronic flight bag. For reimbursement purposes, distance must be measured in statute miles.
2. If a detour is necessary because of adverse weather, mechanical difficulty, or other unusual conditions, the additional air mileage may be included in the mileage reported on the reimbursement voucher and, if included, it must be explained.
3. When an official requirement of deviation from direct route travel is such that airway mileage charts are not adequate to determine mileage, the formula of flight time multiplied by cruising speed of the aircraft may be the basis for mileage determination.

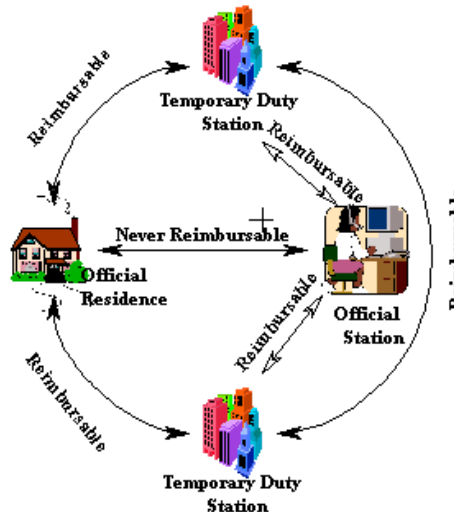
10.50.25
October 1, 2007

Restrictions on reimbursement for privately-owned motor vehicle use

10.50.25.a

Daily commute transportation expenses between the traveler's official residence and official station (or agency approved teleworking site) is a personal obligation of the traveler and is not reimbursable by the state. All other miles driven on official state business are reimbursable.

The following diagram depicts reimbursable and non-reimbursable privately owned vehicle (POV) mileage.



Following are general guidelines and examples of POV mileage reimbursement:

- Travelers may be reimbursed for miles driven between their official station **or** official residence and a temporary duty station. When traveling directly from the official residence to the temporary duty station, reimbursement may be authorized even if the traveler passes the official station on the way to and from the temporary duty station.
- Working during hours or days that the employee is not normally scheduled to work **does not** entitle the employee to reimbursement for transportation mileage expenses incurred between their official residence and their official station.

Example: An employee works 10 hour days Monday through Thursday and has Fridays off. The employee is required to come into the office on Friday, to take care of an emergency. The employee leaves from home and travels to the office to take care of the emergency and returns home. The employee is not entitled to mileage reimbursement, since the trip is considered the employee's normal commute.

- When an employee is assigned to work at more than one location (building) within their official station, they may be reimbursed only for the miles driven between the work locations. The mileage from home to the additional work/training location is not reimbursable if it is in the same city as the official station.

Example: An employee's official residence is in Lakewood and official station is in Olympia. The employee travels from home directly to training in Tumwater. After training the employee goes by the office in Olympia to do some work before returning home. The miles driven between Lakewood and Tumwater are considered the normal commute and therefore not eligible for reimbursement. However, the miles driven between the work/training locations (from Tumwater to Olympia) are reimbursable.

10.50.25.b Because of the potential of misuse in this area, agencies are cautioned to strictly adhere to Section 10.10, Travel Management Requirements and Restrictions. Agency written internal policies and procedures are to be established to ensure **all** claims for personal vehicle mileage are for travel that is **both critical and necessary** for state business.

10.50.25.c Reimbursement for the use of a privately owned motor vehicle is payable to only one traveler when two or more travelers are traveling in the same motor vehicle on the same trip.

10.50.35
January 1, 2015

Restrictions and requirements on rental motor vehicle use

- 10.50.35.a Rent motor vehicles from rental firms approved by the Department of Enterprise Services (DES) using the state charge card system.
- The state charge card system or the traveler's personal financial resources may be used to obtain the rental motor vehicle. For contract reporting purposes, agency management should notify DES with the details when personal resources are used.
- 10.50.35.b When the traveler is billed individually and seeks reimbursement for purchase of rental car services, the traveler should attach the original receipts as required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments for the costs to the Travel Expense Voucher (form A20-A, or form A20-2A if applicable) or reference the file location. Record the date and purpose of the trip on the Travel Expense Voucher. For contract reporting purposes, agency management should notify DES with the details related to individual reimbursement.
- 10.50.35.c Transporting of passengers must follow the requirements for authorized passengers as described in Subsection 12.30.20.a for rental vehicles. The state of Washington will not provide excess liability protection to any unauthorized passengers in the event of an accident.
- 10.50.35.d The state contract for rental of motor vehicles does not authorize vehicles to be used for other than official state business. Therefore, when a traveler couples a personal vacation with official state business, the traveler is expected to execute a personal contract to rent a motor vehicle for the vacation portion of the trip.
- 10.50.35.e Since the use of rental motor vehicles makes it difficult to segregate charges between official use and occasional incidental personal use, the agency head or authorized designee is to establish written internal policies in accordance with Subsection 10.10.10 to guard against abuse and require the traveler to pay for all personal miles driven.
- 10.50.35.f The state contract for rental of motor vehicles usually **includes** full insurance coverage. The state will not reimburse travelers for the cost of additional insurance coverage purchased on state contract vehicle rentals. Refer to Section 12.40 for additional information on insurance coverage.

10.50.40

January 1, 2012

Agencies may purchase airline and other common carrier tickets in advance under certain conditions

When an agency determines it can save money by taking advantage of discounts offered by a common carrier for advance bookings and payments, it is authorized to pay for airline or other common carrier tickets prior to a scheduled trip if the following conditions are met:

1. The ticket is purchased through the State Charge Card System administered by the Department of Enterprise Services (refer to Subsection 10.10.45), and
2. The agency retains control of the ticket or E-Ticket authorization numbers(s). If unused at the end of the fiscal year, the ticket cost is to be recorded in the concluding fiscal year as an asset rather than an expenditure. Tickets or E-Ticket authorization numbers should be provided to travelers in a timely manner in advance of travel to avoid last minute problems.

10.50.45

January 1, 2012

How to make air travel arrangements

Absent agency specific purchasing requirements, state agencies **must use** a travel provider qualified through the Department of Enterprise Services (DES) when making air travel arrangements.

The only exceptions are for:

- Conditions stated in DES contract documents. Agencies are to contact DES if they have questions regarding the exception conditions.
- Emergency situations that have been approved by the agency designated travel coordinator.

For information on qualified travel providers, contact DES at (360) 902-7400.

10.50.70
January 1, 2015

How changes in itinerary affect reimbursement

If there is an authorized change in a traveler's itinerary while on travel status to conduct official state business, the traveler, whenever possible, is to pay the added cost through a State Charge Card System. If a state charge card receipt is issued, the traveler is to attach the receipt for the added cost to the Travel Expense Voucher (form A20-A or A20-2A) or reference the agency file location.

If the traveler does not have access to a State Charge Card System, the traveler may pay for the added cost from personal financial resources.

In all cases where a traveler is billed individually and is seeking reimbursement for purchase of air carrier services. Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments are to be attached to the Travel Expense Voucher (form A20-A or A20-2A) by the traveler or the agency file location referenced.

10.50.75
January 1, 2004

May the traveler purchase airfare from personal financial resources?

Except as provided in Subsection 10.50.70, a traveler may only use personal financial resources to purchase airfare in emergency situations when the State Charge Card System is not accessible. It will be up to the agency's management to authorize reimbursement of charges made with personal financial resources.

When a traveler is billed individually and seeks reimbursement for purchase of airfare, the traveler must attach receipts to the Travel Expense Voucher (form A20-A or A20-2A) or reference the agency file location.

10.50.80
January 1, 2004

Refunds for unused transportation services

The agency should receive a refund for unused contract tickets purchased through a State Charge Card System.

The agency is to treat such refunds as recoveries of expenditures.



10.60 Miscellaneous Travel Expenses

10.60.10

July 1, 2014

What types of miscellaneous travel costs are reimbursable?

Miscellaneous travel expenses essential to the transaction of official state business are reimbursable to the traveler. Reimbursable expenses include, but are not limited to:

- Taxi, shuttle, or limousine fares (including a customary tip or gratuity), motor vehicle rentals, parking fees, and ferry and bridge tolls. However, as noted in Subsection 10.20.20, tolls associated with the use of high occupancy toll (HOT) lanes are considered a personal expense and **not** reimbursable.
- Registration fees required in connection with attendance at approved conventions, conferences, and official meetings.
- Rental of room in a hotel or other place that is used to transact official state business. The room rental is reimbursable as a separate item from lodging when authorized by the agency head or authorized designee.
- Charges for necessary facsimile (fax) services.
- Charges for necessary stenographic or typing services in connection with the preparation of reports and/or correspondence, when authorized by the agency head or authorized designee.
- The actual cost of laundry and/or dry cleaning expenses, **as evidenced by a receipt**, is authorized for travelers in continuous travel status for five (5) or more days in the continental U.S.A. Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments. An allowance is already included in the meals and incidental rates for travel outside CONUS (refer to Subsection 10.20.10). Use of a coin-operated Laundromat is allowable. If a receipt for a coin-operated Laundromat is not available, the traveler may claim actual expenses up to \$50 on the "Detail of Other Expenses" portion of the Travel Expense Voucher (form A20-A) (refer to Subsection 10.80.40).

10.80.30
October 1, 2001

What are the agency responsibilities in reviewing and paying the Travel Expense Voucher costs?

10.80.30.a

Agency Head or Designee

Reviews and approves the voucher.

10.80.30.b

Agency Fiscal Office

Process the payment to the employee no later than ten (10) work days after receipt of the **properly completed** Travel Expense Voucher.

10.80.30.c

Agency's Chief Fiscal Officer Must Sign for Travel of Agency Head

An agency head is to be reimbursed for travel expenditures only after the agency head and the agency's chief fiscal officer have personally signed the agency head's Travel Expense Voucher certifying that the agency head's travel is in compliance with state travel policy. The chief fiscal officer's immediate assistant may sign the voucher in place of the chief fiscal officer in those emergency situations when the chief fiscal officer is not available. The chief fiscal officer's signature does not relieve any responsibility from the agency head for wrongdoing relating to travel reimbursement.

10.80.40
January 1, 2015

Receipts and documentation required in support of Travel Expense Vouchers

10.80.40.a

Original receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments, for the following items are required to accompany the Travel Expense Voucher or have the agency file location referenced:

1. Lodging at a commercial facility. (Except for daily per diem payments made to members of Boards, Commissions, or Committees.) (Section 10.70).
2. The actual cost of laundry and/or dry cleaning expenses for travelers in continuous travel status for five (5) or more days. Use of a coin operated Laundromat is allowable. If a receipt for a coin operated Laundromat is not available, the traveler may claim actual expenses up to \$50 on the "Detail of Other Expense" portion of the Travel Expense Voucher. (Refer to Subsection 10.60.10.)

3. Allowable miscellaneous expenditures (Refer to Section 10.60) for amounts in excess of \$50, per item per day, plus any applicable tax. However, the following items do not require receipts, regardless of the amount:
 - Day parking fees.
 - Transit fares, ferry fares, bridge and road tolls.
 - Taxi, shuttle, and limousine fares when necessary and on official state business.
 - Telephone calls where it is necessary to use a coin box telephone or where the telephone call cannot be charged to the traveler's office telephone extension.
4. Meal receipts when required by agency policy.

10.80.40.b

The following documentation should be completed on the Travel Expense Voucher where applicable:

1. When lodging or meals are being reimbursed, the exact time, including **A.M. or P.M.** designation of departure and return.
2. When two or more travelers are traveling together in one motor vehicle, each traveler is to indicate this fact by identifying, on the expense voucher, the person(s) accompanying the traveler and the travel destination of each.

10.80.50
Jan. 1, 2000

Miscellaneous supplies exceeding \$50 should not be included on the Travel Expense Voucher

The expense voucher is not to include expenses for supplies exceeding \$50, plus applicable tax. Such items are to be purchased in accordance with prescribed state purchasing requirements and taken along on the trip.

10.80.55
July 1, 2000

Paying vendors directly for travel costs

Pursuant to RCW 43.03.065:

Written approval of the agency head or authorized designee must be obtained prior to authorizing direct billing of the traveler's meal and lodging expenses to the agency and direct payment to the vendor by the agency.

Any payments made in accordance with this subsection are to be supported, at a minimum, by documents consisting of:

- A copy of the agreement (e.g., a field order, etc.) entered into between the vendor and the agency setting forth the services to be rendered by the vendor and the charges thereof;
- A list of the state officials, state employees, and other attendees for whom such goods and services were provided and the dates they were provided, and
- A vendor billing in sufficient detail to ensure that payments are made in conformance with the written agreement between the parties.

Payments to vendors for travel expenses are not to result in a cost to the state in excess of what would be payable by way of reimbursement to the individuals involved.

Each agency is required to institute procedures that will ensure that any payments made under this subsection are reasonable, accurate, and necessary for the conduct of the agency's business.

10.80.60

October 1, 2005

Travel expense advances

10.80.60.a

Purpose

An agency may make a travel expense advance to defray some costs the traveler may incur while traveling on official state business away from the official station or residence.

10.80.60.b

Limitations and requirements:

1. RCW 43.03.150 limits travel advances to officers and employees.
2. The advance is to cover a period not to exceed 90 days.
3. The traveler receives the advance no more than 30 days before the start of travel.
4. Travel advances are prohibited:
 - For use of privately owned vehicles. (RCW 43.03.170)
 - For the purchase of commercial airfares. (RCW 43.03.170 and 43.03.190 through 43.03.200).

5. The officer or employee must expend the travel advance only to defray necessary reimbursable costs while performing official duties.
6. No travel advance shall be considered for any purpose as a loan to an officer or employee, and any unauthorized disbursement of a travel advance is to be considered as a misappropriation of state monies by the officer or employee.
7. Agencies are to establish written policies prescribing a reasonable amount for which such advances may be written. (RCW 43.03.150 and 43.03.170).

10.80.60.c

How to Obtain Travel Expense Advances

The traveler is to submit a Travel Authorization form (A40-A or agency equivalent) to the supervisor. The supervisor is to review and approve the proposed travel, and forward the Travel Authorization form to the agency head or designee. Upon approval of the advance, the agency fiscal office is to process the document for payment and present the traveler with a check or warrant.

10.80.60.d

Submitting and Accounting for Travel Advances

- The traveler shall submit a fully itemized Travel Expense Voucher on or before the tenth day following each month in which a travel advance was furnished to a traveler. The traveler must fully justify the expenditure of any portion of the advance for legally reimbursable items on behalf of the state.
- The traveler shall return any portion of the travel advance not expended to the agency at the close of the authorized travel period. The traveler is to submit the payment with a properly completed Travel Expense Voucher and may make the payment by check, or similar instrument, payable to the agency. (RCW 43.03.180).
- If the travel advance is less than or equal to the travel expenses incurred, the traveler is to submit a properly completed Travel Expense Voucher on or before the tenth day following the month in which the authorized travel period ended. The expense voucher is to contain an itemization of expenditures and is to indicate the net amount, if any, due the traveler. The agency is to process the expense voucher in accordance with Subsection 10.80.30 and reimburse the traveler for any additional amount due.

10.80.60.e

Default on Repayment of the Advance by the Traveler

- When a traveler defaults in accounting for or repaying an advance, the full unpaid amount shall become immediately due and payable with interest of ten (10) percent per annum from date of default until paid.
- To protect the state from any losses on account of travel advances made, the state has a prior lien against and shall withhold any and all amounts payable or to become payable by the state to such officer or employee up to the amount of such travel advance and interest at a rate of ten percent per annum, until such time as repayment or justification has been made. (RCW 43.03.180 through 43.03.190).

10.80.70
Jan. 1, 2000

Internal Revenue Service regulations affecting travel expenses and travel advances

10.80.70.a

The federal Internal Revenue Service (IRS) has implemented tax rules affecting travel advances. The IRS requires travelers receiving travel advances to substantiate their travel expenses and to return to their employer any unspent portions of the travel advance within a reasonable time period. If the traveler does not substantiate the travel expenses or does not return any unspent portion of a travel advance within a reasonable time period, the traveler's employer is required to report the amount of the travel advance as income in Box 1 of Form W-2. This payment is subject to applicable payroll withholding taxes.

10.80.70.b

For purposes of state travel regulations, if a traveler substantiates a travel expense in accordance with state travel regulations on a state Travel Expense Voucher within sixty (60) days after it is incurred, the traveler will have met the reasonable time period requirement. Further, the travel expenses the traveler incurred will not be considered income. Likewise, if a traveler returns to the employer any unspent portion of a travel advance within 120 days after incurring a travel expense related to the travel advance, the traveler will have met the reasonable time period requirement. When this occurs, the unspent portion of the travel advance will not be considered income.

10.80.70.c

When a traveler fails to meet either of the timeliness criteria stated in item b above, the agency is required to consider the unsubstantiated travel expense and the unspent portion of the travel advance as income and deduct the applicable payroll withholding taxes from the traveler's next semi-monthly earnings. Consequently, agencies are required to establish tracking systems in order to comply with this IRS regulation.



10.90 Travel Rates

10.90.10

January 1, 2015

Reimbursement rates

10.90.10.a

This section provides lodging, subsistence, and mileage rates for state officials and employees traveling on official state business (RCW 43.03.050). The Office of Financial Management (OFM) revises this section periodically based upon changes to source documents produced by three separate agencies of the federal government as well as changes required by the State Legislature.

10.90.10.b

Lodging, Meals, and Private Vehicle Mileage Rates for the Continental USA

Refer to Subsection 10.90.20.

10.90.10.c

High Cost Lodging and Subsistence Rates for the Continental USA

Per Diem allowances for High Cost Locations in the Continental USA are periodically revised by the U.S. General Services Administration (GSA) and can be accessed online:

- For locations within Washington state, refer to the Per Diem Rates map on OFM's Administrative and Accounting Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.
- For locations outside of Washington state, refer to the GSA website at: www.gsa.gov. Select U.S. Per Diem Rates to view rates for the Continental USA. Taxes may be added to the lodging rates shown in these tables.

If the travel location is not listed (city or county), use Subsection 10.90.20 lodging and subsistence rates for non high-cost areas.

For cities in the U.S. where the counties are not known, refer to the National Association of Counties website at:

http://www.naco.org/counties/queries/city_srch.cfm.

10.90.10.d **Lodging and Subsistence Rates for the Non Continental USA and Foreign Locations**

Per Diem allowances for foreign locations, Alaska, Hawaii, and US Possessions are revised monthly and can be accessed online:

- Refer to the U.S. Department of State – Foreign Per Diem Rates website at:
http://aoprals.state.gov/content.asp?content_id=184&menu_id=78.
- Rates for Alaska, Hawaii, and U.S. possessions follow the foreign rates at: <http://www.defensetravel.dod.mil/perdiem/perdiemrates.html>.

Use the outside CONUS, Non-Foreign Overseas, and Foreign query tool. Most of the lodging rates in these tables include all taxes. However, taxes on lodging are separately reimbursable for Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and U.S. possessions.

10.90.10.e State agencies without access to the Internet may contact their OFM Accounting Division Consultant or Travel Policy Consultant to obtain the current rates for Continental USA, Non Continental USA, and Foreign locations.

10.90.20
January 1, 2015

Reimbursement rates for lodging, meals, and privately owned vehicle mileage

The following summary shows the reimbursement rates for lodging, meals, and privately owned vehicle mileage for the Continental USA:

Reimbursement Rates for Lodging, Meals, and Privately-Owned Vehicle Mileage

For the Continental USA - 48 Contiguous States and the District of Columbia

Rates as of October 1, 2014	Notes																																			
<p>Maximum Allowable Lodging Rates (see notes for tax treatment)</p> <p>Non High-Cost Locations (In State and Out-of-State)</p> <ul style="list-style-type: none"> • Maximum rate = \$83.00 / night plus tax • Exception to maximum rate = \$193.50 / day $\{(83 + 46) \times 150\%$ } <p>High-Cost Locations. For rates for individual high cost locations in the Continental USA, refer to the U.S. General Services Administration website at: www.gsa.gov.</p> <p>Seasonal Lodging Rates. For out of state locations, refer to the U.S. General Services Administration website at: www.gsa.gov. For seasonal rate information for Washington state locations, refer to the state Per Diem Rates map on OFM's Travel Resources website at: http://www.ofm.wa.gov/resources/travel.asp.</p>	<p>The reference for the maximum lodging rates is on the U.S. General Services Administration website at: www.gsa.gov. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous 48 states (amounts shown are before adding applicable state and local taxes to the reimbursement rates) or Foreign Per Diem Rates (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.</p>																																			
<p>Meal Rates (including taxes and tips and incidental expenses)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="2" style="text-align: center;"><u>Non High-Cost Locations</u></th> <th colspan="4" style="text-align: center;"><u>High-Cost Locations</u></th> </tr> </thead> <tbody> <tr> <td>Breakfast</td> <td style="text-align: right;">\$11.00</td> <td style="text-align: right;">\$13.00</td> <td style="text-align: right;">\$14.00</td> <td style="text-align: right;">\$15.00</td> <td style="text-align: right;">\$16.00*</td> <td style="text-align: right;">\$18.00</td> </tr> <tr> <td>Lunch</td> <td style="text-align: right;">14.00</td> <td style="text-align: right;">15.00</td> <td style="text-align: right;">17.00</td> <td style="text-align: right;">18.00</td> <td style="text-align: right;">20.00</td> <td style="text-align: right;">21.00</td> </tr> <tr> <td>Dinner</td> <td style="text-align: right;"><u>21.00</u></td> <td style="text-align: right;"><u>23.00</u></td> <td style="text-align: right;"><u>25.00</u></td> <td style="text-align: right;"><u>28.00</u></td> <td style="text-align: right;"><u>30.00</u></td> <td style="text-align: right;"><u>32.00</u></td> </tr> <tr> <td>Totals</td> <td style="text-align: right;"><u>\$46.00</u></td> <td style="text-align: right;"><u>\$51.00</u></td> <td style="text-align: right;"><u>\$56.00</u></td> <td style="text-align: right;"><u>\$61.00</u></td> <td style="text-align: right;"><u>\$66.00</u></td> <td style="text-align: right;"><u>\$71.00</u></td> </tr> </tbody> </table>		<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>				Breakfast	\$11.00	\$13.00	\$14.00	\$15.00	\$16.00*	\$18.00	Lunch	14.00	15.00	17.00	18.00	20.00	21.00	Dinner	<u>21.00</u>	<u>23.00</u>	<u>25.00</u>	<u>28.00</u>	<u>30.00</u>	<u>32.00</u>	Totals	<u>\$46.00</u>	<u>\$51.00</u>	<u>\$56.00</u>	<u>\$61.00</u>	<u>\$66.00</u>	<u>\$71.00</u>	<p>To determine which high cost meal rate applies for a specific high cost location in the Continental USA, refer to the U.S. General Services Administration website at: www.gsa.gov. (Meal rates will be referred to as subsistence rates.) When calculating the meal breakdown for high cost meal locations in the Continental USA or Foreign Locations not listed in the table to the left, use the percentages in Subsection 10.40.10.c.</p> <p>*\$66.00 meal rate is for reference only; no WA state location currently has \$66.00 meal allowance.</p>
	<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>																																	
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<p>Non High-Cost Per Diem Rate</p> <ul style="list-style-type: none"> • Daily rate = \$129.00 / day = Non high-cost lodging rate (\$83) + Non high-cost meals rate (\$46) • Hourly rate = \$129.00 / 24 hours = \$5.38 per hour 	<p>Certain types of boards and commissions use both daily and hourly rates (Section 10.70). Also, the hourly rate is used when an employee is authorized to use a privately owned travel trailer or camper (Subsection 10.30.70).</p>																																			
<p>Privately-Owned Vehicle (POV) Mileage Rate = \$0.575/ mile</p>	<p>Source: IRS Revenue Procedure 2014-79.</p>																																			
<p>Privately-Owned Aircraft Mileage Rate = \$1.31/ statute mile</p> <p>Airplane nautical miles (NMs) should be converted into statute miles (SMs) when submitting a voucher using the formula (1 NM equals 1.15077945 SMs).</p>	<p>Refer to the U.S. General Services Administration website at: www.gsa.gov. Nautical mile information can be found on several websites including: www.airportcitycodes.com/</p>																																			
<p>Privately-Owned Motorcycle Mileage Rate = \$0.53 / mile</p>	<p>Source: Federal Register Vol. 78, No. 243 Dec. 18, 2013.</p>																																			



Chapter 50 - Federal Compliance

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50.10.65

July 1, 2012

1099 download application

Agencies accessing the 1099 download maintained by the Department of Enterprise Services (DES) must establish an effective system for management and control to secure the information. In addition, agencies are to restrict access to employees who need the download to perform their assigned duties. Before access is granted, an employee must sign a Non-Disclosure Agreement (NDA) that includes the following elements:

- As an employee of [agency], I have access to confidential data contained in the download, and I understand that I am responsible for maintaining its confidentiality.
- I have been informed and understand that data extracted from the download includes confidential data and may not be disclosed to unauthorized persons. I agree not to divulge, transfer (such as but not limited to, email, portable media, File Transfer Protocol (FTP), file location services), sell, or otherwise make known to unauthorized persons any data contained in this download.
- I also understand that I am not to access or use this data for my own personal information but only to the extent necessary and for the purpose of performing my assigned duties as an employee of [agency]. I understand that a breach of this confidentiality will be grounds for disciplinary action which may include termination of my employment and other legal action.
- I agree to abide by all federal and state laws, regulations, and policies regarding confidentiality and disclosure of the information in the download.

To get access to the download, follow the instructions at:

<http://des.wa.gov/services/IT/SystemSupport/Accounting/1099Reporting/Pages/Access-to-1099-Download.aspx>.

If an agency detects a breach in security related to download data, the agency is responsible to follow the steps for breach as described in RCW 42.56.590 and notify the Consolidated Technology Services (CTS) Chief Information Security Officer, CTS Security Operations Center and the Washington State Patrol Computer Crimes unit. Additionally, the agency is to notify DES within one business day of discovering the breach and to take corrective action as soon as practicable to eliminate the cause of the breach. DES may request a full review of the agency's data security controls.



50.20 Cost Allocation and Indirect Cost Recoveries

50.20.10

January 1, 2015

The purpose of these policies

This section addresses billed and allocated central service cost recoveries related to federal assistance awards administered by state agencies. It also establishes state accounting and reporting policies regarding indirect cost recoveries in interagency situations.

50.20.20

January 1, 2015

Authority for these policies

This section is issued, as revised, pursuant to the authority granted to the Director of Financial Management to "... adopt and periodically update an accounting procedures manual" [RCW 43.88.160(1)].

50.20.30

January 1, 2015

Applicability

This part is applicable and binding on all agencies of the state of Washington administering or expending federal assistance, unless otherwise exempted by federal law or appropriate federal authority, and on all agencies involved in interagency situations. The Budget and Accounting Act (RCW 43.88.020) defines the term "Agency" to mean "Every state office, officer, each institution, whether educational, correctional, or other, and every department, division, board, and commission, except as otherwise provided..."

Agencies may request a waiver from complying with specific requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

50.20.50

January 1, 2015

About federal costs and cost allocation principles

50.20.50.a

The United States Office of Management and Budget (OMB) has established uniform principles for determining the allowability of costs incurred by nonfederal entities expending federal awards. In addition, these principles provide requirements for the development and submission of cost allocation plans and indirect rate cost proposals. Many state agencies perform functions and activities that are associated with federal assistance programs or provide central service support to federal assistance programs. As such, they are subject to provisions of the cost principles applicable to their activities.

50.20.50.b

Over the years, the federal OMB issued several circulars related to cost allocation. These circulars are effective for awards issued **before December 26, 2014**:

- A-21 Cost Principles for Educational Institutions
- A-87 Cost Principles for State, Local and Indian Tribal Governments
- A-122 Cost Principles for Non-Profit Organizations

Refer to the complete circulars listed above at:

http://www.whitehouse.gov/omb/Circulars_default.

In 2013, **effective December 26, 2014**, the OMB issued the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) to clarify and streamline the federal guidance. The Uniform Guidance supersedes OMB Circulars: A-21, A-87, and A-122.

The Uniform Guidance (effective December 26, 2014) establishes principles and standards related to cost allocation and indirect costs:

1. Indirect (F&A) cost identification and assignment, and rate determination for institutions of higher education;
2. Indirect (F&A) cost identification and assignment, and rate determination for nonprofit organizations;
3. State/local government and Indian tribe-wide central service cost allocation plans;
4. Public assistance cost allocation plans; and
5. State and local government and Indian tribe indirect cost proposals.

50.20.60

January 1, 2015

Washington's Statewide Central Services Cost Allocation Plan (SWCAP) is used to identify and assign central service costs

Most governmental units provide certain services such as legal services, information technology services, and motor transportation to operating agencies on a centralized basis. Since federally supported awards are performed within the individual operating agencies, a process is necessary to identify these central service costs and assign them to benefited activities on a reasonable and consistent basis. The federally reviewed and approved, statewide central service cost allocation plan provides that process.

Two basic methods are used in the plan to assign appropriate costs of centralized services to operating agencies or their programs:

- **Billed Central Services** where allowable costs are billed to benefited agencies and/or programs on an individual fee for service or similar basis. Self-insurance and fringe benefit activities that bill customers for services or benefits provided are also considered central service activities.
- **Allocated Central Services** where services that benefit operating agencies and/or programs are not billed on a fee for service or similar basis but allowable costs are allocated to benefited agencies on some reasonable basis.

50.20.62

January 1, 2015

Responsibilities of the Office of Financial Management

The Accounting Division of OFM is responsible to prepare, submit, and negotiate the annual statewide central services cost allocation plan (SWCAP). One part of the SWCAP justifies and reconciles the activities of the billed state central services (internal service, self-insurance and fringe benefit). A second part allocates the allowable costs of other state central services benefiting agencies expending federal awards.

50.20.65
January 1, 2015

Responsibilities of central, billed internal service activities

State of Washington central, billed internal service activities have the following responsibilities:

1. Understand and adhere to the requirements of the Uniform Guidance.
2. Ensure that the following information is made available for inclusion in the state plan:
 - A current narrative description of the service;
 - A balance sheet;
 - A statement of revenue and expense with revenues broken out by source, e.g., regular billings, interest earned, etc.;
 - A listing of all non-operating transfers into and out of the account;
 - A description of the procedures (methodology) used to charge service costs to users including how billing rates are determined;
 - A schedule of current rates; and
 - A schedule comparing total revenues (including imputed revenues) generated by the service to the allowable costs of the service with an explanation of how variances will be handled. Revenues must include all revenues generated. If some users were not billed or not billed the full rate for the service, a schedule showing the full imputed revenues associated with these users must be provided. Expenses must be broken out by object categories.

50.20.70

January 1, 2015

Responsibilities of central, self-insurance fund activities

State of Washington central, self-insurance fund activities have the following responsibilities:

1. Understand and adhere to the requirements of the Uniform Guidance.
2. Ensure that the following information is made available for inclusion in the state central services plan:
 - A balance sheet;
 - A statement of revenue and expense including a summary of summary of billings and claims paid by;
 - A listing of all non-operating transfers into and out of the account;
 - A narrative description of the types of risks covered;
 - An explanation of how the level of contributions are determined, including a copy of the actuarial report (with the assumptions used) if the contributions are determined on an actuarial basis;
 - A description of the procedures used to charge or allocate contributions to benefited activities; and
 - An identification and explanation of reserve levels maintained in excess of claims [1] submitted and adjudicated but not paid, [2] submitted but not adjudicated, and [3] incurred but not submitted.

50.20.75
January 1, 2015

Responsibilities of central, fringe benefits activities

State of Washington central, fringe benefits activities, including pension and post-retirement health insurance plans, have the following responsibilities:

1. Understand and adhere to the requirements of the Uniform Guidance.
2. Ensure that the following information is made available for inclusion in the state central services plan:
 - Description of fringe benefits provided to covered employees and the overall annual cost of each type of benefit;
 - Current fringe benefit policies;
 - Procedures used to charge or allocate the costs of benefits to benefited activities; and
 - For pension or post-retirement health insurance plans [1] the government's unit funding policies, e.g., legislative bills, trust agreements, or state-mandated contribution rules, if different from actuarially determined rates; [2] the pension plan's costs accrued for the year; [3] the amount funded and dates of funding; [4] a copy of the current actuarial report (including the actuarial assumptions); [5] the plan trustee's report; and [6] a schedule showing the value of interest costs associated with late funding.

50.20.80
January 1, 2015

Responsibilities of agencies administering or expending federal awards

State of Washington agencies that administer or expend federal awards are responsible to:

1. Comply with the applicable Uniform Guidance related to charging or allocating agency indirect costs.
2. Unless prohibited by federal or state laws or regulations or formal funding limitations, include the fixed cost allocation from the approved SWCAP in their agency indirect cost/cost allocation pool.

Any indirect costs or cost allocation amounts recovered, as a result of a SWCAP cost allocation amount being included in an agency's indirect rate or cost allocation plan, are to be deposited as a recovery in the state General Fund (Account 001) utilizing Revenue Source code 0448.

50.20.85

January 1, 2015

Indirect costs in interagency situations

50.20.85.a

RCW 39.34.130 states that: "...the full costs of a state agency incurred in providing services or furnishing materials to or for another agency under Chapter 39.34 RCW or any other statute shall be charged to the agency contracting for such services or materials and shall be repaid and credited to the fund or appropriation against which the expenditure originally was charged." For these purposes, full costs generally include direct and indirect costs.

50.20.85.b

The nature of interagency activity varies greatly ranging from providing a service or product with established indirect costs components to the simple sharing of usage, and/or rental, costs for a common piece of equipment. As such, parties to interagency agreements should include specific language in the text of their agreements to determine and define allowable indirect costs.



50.30 Compliance with Federal Single Audit Act

50.30.10

January 1, 2015

The purpose of these policies

This section addresses the administrative requirements, cost principles and audit requirements related to federal assistance awards administered or expended by state agencies. It also contains state accounting and reporting policies related to administration and expenditure of federal assistance awards.

50.30.15

January 1, 2015

Authority for these policies

This section is issued pursuant to the authority granted to the Director of Financial Management to "...adopt and periodically update an accounting procedures manual" [RCW 43.88.160(1)].

50.30.20

January 1, 2015

Applicability

This part is applicable and binding on all agencies of the state of Washington administering or expending federal assistance, unless otherwise exempted by federal law or appropriate federal authority. The Budget and Accounting Act (RCW 43.88.020) defines the term "Agency" to mean "Every state office, officer, each institution, whether educational, correctional, or other, and every department, division, board, and commission, except as otherwise provided..."

Agencies may request a waiver from complying with the state accounting or reporting requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

50.30.25

January 1, 2015

About the revised Single Audit Act requirements

In 1984, Congress passed the Single Audit Act, which required most governmental recipients of federal assistance (e.g., state and local governments) to have organization-wide financial and compliance audits on an annual basis.

Under provisions of the Single Audit Act, as amended, the state of Washington has opted to obtain a statewide Single Audit to meet the basic federal audit requirements for all federal assistance awards administered or expended by agencies of the State.

Over the years, the federal Office of Management and Budget (OMB) issued several circulars to clarify administrative and audit requirements on various types of federal assistance recipients. These circulars are effective for awards issued **before December 26, 2014**:

- A-21 Cost Principles for Educational Institutions
- A-87 Cost Principles for State, Local and Indian Tribal Governments
- A-110 Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations
- A-122 Cost Principles for Non-Profit Organizations
- A-89 Catalog of Federal Domestic Assistance
- A-102 Grants and Cooperative Agreements With State and Local Governments
- A-133 Audits of States, Local Governments and Non-Profit Organizations
- A-50 Audit Follow-up

Refer to the complete circulars listed above at:

http://www.whitehouse.gov/omb/circulars_default/

In 2013, **effective December 26, 2014**, the OMB issued the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) to clarify and streamline the federal guidance. The Uniform Guidance supersedes the following OMB Circulars: A-21, A-87, A-110, A-122, A-89, and A-102. The major policy changes include:

- eliminating duplicative and conflicting guidance,
- focusing on performance over compliance for accountability,
- encouraging efficient use of information technology and shared services,
- providing for consistent and transparent treatment of costs,
- limiting allowable costs to make best use of federal resources,
- setting standard business processes using data definitions,
- encouraging non-federal entities to have family friendly policies, and
- strengthening oversight.

The Uniform Guidance also addresses audit requirements superseding the OMB circulars A-133 and A-50. The new audit requirements are effective for fiscal years beginning on or after **December 26, 2014**.

The major audit policy changes target audit requirements on the risk of waste, fraud and abuse and raise the dollar threshold for requirement of a Single Audit to \$750,000 or more in expenditures in an entity's fiscal year.

For the complete Uniform Guidance refer to:

http://www.whitehouse.gov/omb/grants_docs#final

50.30.35

January 1, 2015

Responsibilities of the Office of Financial Management

1. Prescribe statewide policies and procedures for accounting for and reporting federal assistance that meet the federal requirements.
2. Act as the auditee for the statewide Single Audit of Washington.
3. Collect the necessary information and prepare the annual Schedule of Expenditures of Federal Awards.
4. Work with the Office of the State Auditor to prepare the statewide Data Collection Form and submit it and the statewide reporting package to the federal audit clearinghouse.
5. Work with the Office of State Auditor to ensure that Single Audit requirements are met, particularly the inclusion of the Auditor's reports in the Reporting Package.
6. Prepare and publish the annual State of Washington Single Audit Report.
7. Maintain a system for tracking findings to provide information on the resolution of all findings contained in audits of state agencies and institutions.
8. Follow-up on audit findings, including compiling the Corrective Action Plan and Summary Schedule of Prior Audit Findings sections.

50.30.40

January 1, 2015

Responsibilities of the Office of the State Auditor

1. Conduct an annual statewide Single Audit in accordance with *Generally Accepted Governmental Auditing Standards*.
2. Ensure that audit satisfies Single Audit Act, as amended, and OMB Circular A-133 (through fiscal year 2015) and the Uniform Guidance (effective beginning fiscal year 2016) requirements regarding:

- Financial statements;
 - Internal control;
 - Compliance with laws, regulations and provisions of contract and grant agreements; and
 - Audit follow-up on prior audit findings.
3. Identify major federal programs by establishing dollar thresholds to distinguish between Type A and Type B federal programs per Circular A-133 (through fiscal year 2015) and section 200.518 of the Uniform Guidance (beginning in fiscal year 2016) and performing risk assessment of federal programs as required.
 4. Complete and sign applicable sections of Data Collection Form.
 5. Prepare and submit the auditor's reports.

50.30.45
January 1, 2015

Responsibilities of state agencies administering or expending federal awards

1. Develop internal policies in accordance with federal requirements.
2. Establish and maintain effective internal controls over federal awards in accordance with guidance in "Standards for Internal Controls in the Federal Government" issued by the Comptroller General of the United States and the "internal control integrated framework" issued by Committee of Sponsoring Organizations of the Treadway Commission (COSO). Refer to Chapter 20 for additional information on internal controls.
3. Evaluate and monitor compliance with federal statutes, regulations, and the terms and conditions of the federal awards.
4. Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
5. Take reasonable measures to safeguard protected personally identifiable information and other sensitive information consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.
6. Identify, account for, and report all expenditures of federal awards in accordance with laws, regulations, contract and grant agreements, and requirements included in this and other sections of the *State Administrative and Accounting Manual*.

7. Provide year-end, certified, federal financial data per requirements included in Chapter 95.
8. Prepare a corrective plan, in the format specified in Subsection 55.10.35, to address each agency audit finding and forward such plan(s) to OFM within 30 days following the issue date of the agency audit. Further, upon request, provide information on the current status of audit resolution in accordance with Subsection 55.10.20 (b).
9. Take corrective action on audit findings.
10. If acting as a pass-through entity, maintain a system of internal controls to monitor subrecipients.
11. Develop and submit cost allocation plans and indirect rate cost proposals in accordance with Section 50.20.

50.30.50

January 1, 2015

Basis of accounting to use with federal assistance transactions

The fund type of the account in which the federal assistance transactions are recorded determines the basis of accounting. Transactions for governmental fund type accounts are recorded using the modified accrual basis. Proprietary and trust fund type accounts use the accrual basis. Refer to Subsection 80.30.20.

50.30.60

January 1, 2015

When to recognize federal assistance revenue

50.30.60.a

Federal financial assistance revenue should be recorded using appropriate revenue source codes. Refer to Subsection 95.10.30.

Governmental Fund Type Accounts. Federal financial assistance is recognized as revenue in governmental fund type accounts in the accounting period when all eligibility requirements are met and it becomes susceptible to accrual, that is, both measurable and available (modified accrual basis). In applying this definition, carefully review legal, contractual, and accounting policy requirements for guidance.

- Entitlements are recorded as revenue at the time of receipt or earlier if the accrual criteria are met. Entitlements are restricted more in form than in substance. Generally, only a failure on the part of the recipient to comply with prescribed regulations will cause a forfeiture of the resources.
- Generally, revenue associated with expenditure driven assistance programs is recognized when the related expenditure is made. If cost sharing or matching requirements exist, revenue recognition depends upon compliance with these requirements.

Revenue associated with federal assistance awards for which the eligibility requirements are met but which is not available, should be recorded as Unavailable Revenue, GL codes 5192 or 5292, and, subsequently, recorded as revenue when the availability criteria is met.

50.30.60.b **Proprietary and Trust Fund Type Accounts.** Federal assistance revenue received in proprietary and trust fund type accounts is recognized as revenue in the accounting period in which it is earned and becomes measurable (accrual basis).

50.30.60.c **Unearned Revenue.** Receipts from federal assistance awards received before the applicable revenue recognition criteria is met are to be recorded as Unearned Revenue, GL codes 5190 or 5290, and, subsequently, recorded as revenue when the revenue recognition criteria is met.

50.30.70
January 1, 2015

Use the CFDA number to record federal revenue activity

50.30.70.a Record federal assistance program revenues by the unique code assigned each federal financial assistance program in the Federal Catalog of Domestic Assistance (CFDA) or, in the absence of a catalog defined number, the number defined by instructions from the federal audit clearinghouse. Refer to Subsection 95.20.20. Preferably, this is to be done as an integral part of the agency’s accounting system to enable the system to produce reports by catalog number. However, this may be accomplished by maintaining a crosswalk of federal programs to catalog numbers.

50.30.70.b When catalog numbers have not been provided in the federal grant contract and cannot reasonably be determined by other means, agencies should first contact the federal agency or pass-through entity to obtain the appropriate catalog number. In the event a number cannot be obtained, identify federal programs with a number consisting of the two-digit federal agency number and a three-digit federal program of 999 “Other Federal Assistance.” Refer to example in Section 95.20.

50.30.80 Accounting for federal expenditures

June 1, 2013

50.30.80.a **Federal Expenditure.** In appropriated accounts, federal expenditures should be recorded using federal expenditure authority codes. Each agency is responsible for maintaining a system for tracking federal expenditures by the unique code assigned each federal financial assistance program in the Federal Catalog of Domestic Assistance (CFDA).

50.30.80.b **Cost of Administering Nonfinancial Programs.** When allowable by the federal assistance program, administration costs for nonfinancial federal programs are recorded as federal revenues and expenditures under the applicable CFDA program number and reported at year-end on the Federal Financial Assistance - Direct screen of the electronic reporting module.

50.30.80.c **Donated Inventory Programs.** Agencies of the state of Washington receive federal nonfinancial assistance in the form of donated inventories (primarily food commodities and immunization supplies). Such assistance may be received directly from a federal agency or indirectly from another state agency.

Donated inventories are recorded as consumable inventories offset by unearned revenue in accordance with Subsection 85.56.40. Except as noted below, as donated inventories are consumed/distributed, revenues and expenditures should be recognized using GL Codes 3225 "Revenue Adjustment/Elimination (GAAP)" and 6525 "Expenditure/Expense Adjustment/Elimination (GAAP)." State agencies must report the fair value of inventory consumed/distributed during the year on the Nonfinancial Assistance screen of the electronic reporting module.

Agencies distributing donated inventories to other governments, such as school districts, local health districts, and food banks, are to report the amount distributed in the pass through column on the Nonfinancial Assistance screen of the electronic reporting module.

Consistent with 50.30.85, state agencies transferring federally provided inventories to other agencies are to report the revenue and expenditure. The agency actually using/distributing the commodities is to report the receipt of nonfinancial assistance as an expenditure recovery offsetting the associated nonfinancial expenditure/expense in its accounting records.

For food commodities, use the commodity list prepared by the Food and Nutrition Service of the U.S. Department of Agriculture to determine the fair value of the nonfinancial assistance.

50.30.80.d

Federal Surplus Property. Do not record the value of federal surplus property received by a state agency or institution as revenue in the official state financial accounting records. Maintain the property in appropriate subsidiary ledgers for proper control of the assets. Report federal surplus property on the Nonfinancial Assistance screen of the electronic reporting module under the applicable CFDA program number. It is to be valued at fair market value at the time of receipt or the assessed value provided by the federal agency donating the property. As part of the year-end reporting process, the Surplus Property Program within the Department of Enterprise Services will provide each agency with a summary report of the value of federal surplus property received by that agency during the reporting year.

50.30.85
January 1, 2015

Accounting for federal assistance activity between state agencies

Unless directed otherwise by federal law, regulation or federal awarding agency directive, record federal revenue and expenditure/expense activity between state agencies or institutions such that the activity is not duplicated either for accounting or reporting purposes.

State agencies involved in inter-agency federal assistance activity should use the following accounting procedures:

1. The originating state agency records and reports the federal revenue and a corresponding expenditure/expense using Object N “Grants, Benefits, and Client Services” for the amount paid to the subrecipient agency.
2. The subrecipient state agency records program expenditures offset by an interagency reimbursement (Object S) for the moneys received from the original agency. This results in no net revenue or expenditure/expense to the subrecipient agency.

50.30.90
January 1, 2015

Accounting for federal assistance received from another nonfederal entity, other than another Washington State agency (pass-through)

Record federal assistance received indirectly from another state (e.g. Oregon), local government, or private entity as federal pass-through revenue (Revenue Source Code 0546). There are additional year-end financial reporting requirements specific to federal pass-through revenue and expenditures found in Subsection 95.20.70.



50.40

Cash Management Improvement Act

50.40.10

July 1, 2005

Purpose of the Cash Management Improvement Act

The Cash Management Improvement Act of 1990 (CMIA) provides rules and procedures for the efficient transfer of federal financial assistance between the federal agencies and the state. The implementing regulations are in 31 CFR Part 205. The general provisions of the Act are as follows:

1. Federal agencies must make timely fund transfers and grant awards to state agencies.
2. State agencies must minimize the time between the deposit of federal funds in the state's account and the disbursement of funds for program purposes.
3. With some exceptions, the state is entitled to interest from the federal government from the day the state pays out its own funds for federal assistance program purposes to the day federal funds are credited to the state bank account.
4. With some exceptions, the federal government is entitled to interest from the state from the day federal funds are credited to the state's account to the day the state pays out the federal funds for federal assistance program purposes.
5. The state must enter into a Treasury-State Agreement (TSA) with the U.S. Department of the Treasury, Financial Management Service (FMS) to set forth terms and conditions for implementing CMIA.

50.40.20

November 15, 2000

The Treasury-State Agreement defines the drawdown methods to be used by agencies

The Office of Financial Management (OFM), with the assistance of all affected state agencies, negotiates the TSA with FMS. The TSA outlines by program, the funding technique and the clearance pattern the state will use to draw down funds from the federal government.

Generally, conformance with the TSA assures that the state does not owe the federal government, or is not due from the federal government, interest liability on its drawdowns.

Amendments to the TSA may be proposed by either the state or the federal government at any time during the duration of the contract.

50.40.30
July 1, 2014

Federal assistance programs and state agencies subject to the CMIA

The programs listed in the Catalog of Federal Domestic Assistance are subject to CMIA regulations. Currently, programs with \$20 million or more in federal expenditures, as determined from the state's 2013 Single Audit Report Schedule of Expenditures of Financial Awards, are required to be covered under the TSA (CMIA agreement). The list of federal assistance programs impacted by CMIA may be revised annually, depending on the total amount of federal expenditures as reported in the state's Single Audit Report. State agencies that administer CMIA programs are subject to CMIA regulations.

50.40.40
July 1, 2005

Responsibilities of the Office of Financial Management

The responsibilities of the Office of Financial Management are to:

1. Annually identify the state agencies and federal assistance programs that will be considered as CMIA programs and notify affected state agencies.
2. Negotiate with FMS new agreements and amendments to the existing TSA (Refer to Subsection 50.40.20).
3. With the assistance of the Office of State Treasurer (OST) and affected state agencies, develop clearance patterns.
4. Prepare annual interest reports and direct cost claims for submittal to FMS (submitted in December each year for the previous state fiscal year).

5. Direct OST as to the payment of state interest liability and/or receipt of federal interest liability.
6. Certify, with affected agencies' concurrence, every five years that clearance patterns correspond to a program's clearance activities.

50.40.50

July 1, 2002

Responsibilities of agencies that administer CMIA programs

The responsibilities of the state agencies that administer CMIA programs are:

1. Request federal funds in accordance with the approved funding technique described in the TSA and in amounts needed for immediate payments.
2. Document the amount of federal funds requested and when federal funds are deposited in the state's account.

If federal funds are not available when required per the TSA, process the request which will document federal funds were properly requested by the state in accordance with the TSA.

- For the federal draw systems that reject requests when federal funds are not available in the system, make the request and print the rejection notice as evidence of the state's conformance with the TSA. If necessary, make appropriate phone calls to federal agencies to notify them that federal funds are not available per the TSA. Document efforts made to request federal funds per the TSA.
- When federal funds are not available per the TSA, maintain documentation of the amount of state funds expended, the dates of these expenditures, the date federal funds were requested, and the date federal funds were received. Maintain this documentation for use in calculating federal interest liability on late federal funds.

Note: In most cases, the state cannot calculate a federal interest liability unless the state has made a request through a federal draw system and had it rejected, or has notified the applicable federal agency that federal funds are not available per the TSA.

3. Calculate the state and federal interest liabilities (Refer to Subsection 50.40.60) by program and any associated direct costs (Refer to Subsection 50.40.70).
4. Notify OFM, Accounting Division, of changes to the funding techniques and clearance patterns. A state agency shall not make a change until it is reviewed and approved by OFM and FMS.
5. Certify to OFM that CMIA programs conform to the drawdown methods described in the TSA (Refer to Subsection 50.40.20). OFM requests this certification in December of each year.

50.40.60

July 1, 2005

How to calculate interest owed or due

In cases where interest is owed to the federal government, or due from the federal government, under the TSA, agencies should calculate and document the interest owed or due. The interest rate to be used is the annualized rate equal to the average equivalent yield of 13-week Treasury Bills auctioned during the state's fiscal year. The interest rate is provided to the state by FMS. Agencies should ensure that interest calculations are auditable.

50.40.70

July 1, 2003

Interest calculation costs of implementing the TSA are reimbursable

Interest calculation costs related to implementing the TSA are reimbursable by the federal government and are claimed on the Annual Report of interest liabilities that is submitted by OFM to FMS in December each year. Interest calculation costs are those costs an agency incurs in performing the actual calculation of interest liabilities, including those costs an agency incurs in developing and maintaining clearance patterns in support of interest calculations. Costs associated with expenses for normal disbursing services, such as processing checks or maintaining records for accounting and reconciliation of cash accounts, or expenses for upgrading or modernizing accounting systems are not reimbursable. Agencies must maintain documentation to substantiate claims for interest calculation costs. Interest calculation costs in excess of \$50,000 are not eligible for reimbursement, unless the agency can justify that without incurring such costs, it would not be able to develop clearance patterns or calculate interest.

50.40.80

November 15, 2000

**Responsibilities of agencies receiving federal funds,
but not designated as CMIA programs**

The principal responsibilities of other state agencies receiving federal funds not designated as CMIA programs are:

1. Draw federal funds as close as possible to when the underlying disbursement is made by OST or the local bank.
2. Draw federal funds at the earliest date allowed by the federal program or regulations.



50.50

Americans with Disabilities Act

50.50.10

October 1, 2005

Background

Title II of the Americans with Disabilities Act of 1990 generally became effective for public entities such as the state of Washington on January 26, 1992. On February 24, 1993, the Governor signed Executive Order 96-04, specifically implementing the Americans with Disabilities Act for the state of Washington.

The Act (Public Law 101-336), commonly referred to as the “ADA”, makes it unlawful to discriminate against individuals on the basis of disability in the employment, services, programs, or activities of the state. The ADA extends the prohibition of discrimination on the basis of disability, established by Section 504 of the Federal Rehabilitation Act of 1973, as amended, to all state and local governments and all places of public accommodation, regardless of receipt of federal financial assistance. By law, the U.S. Department of Justice's Title II regulations adopt the general prohibitions of discrimination established under Section 504 and incorporate specific prohibitions of discrimination from the ADA.

50.50.20

July 1, 2005

Purpose

The purpose of this section is to ensure that state agencies, including public institutions of higher education, conduct hearings, conventions, conferences, meetings, and formal training sessions in barrier-free facilities so that individuals with disabilities are not excluded from participation or hindered in performing their jobs.

50.50.30

July 1, 2005

Applicability

These regulations apply to all hearings, conventions, conferences, meetings, and formal training sessions held or sponsored by state agencies, and are to be followed except when the specific audience is known and the attendees do not require barrier-free facilities. Normally, this exception would only apply to closed meetings and not public events.

50.50.35

October 1, 2005

Special definitions

State Facility – Any facility owned, leased or occupied by the state.

Non-State Facility – A facility that is not owned, leased or occupied by the state.

50.50.40

August 1, 2013

Choose barrier-free facilities for hearings, conventions, conferences, meetings and formal training sessions

State agencies are **required** to give first priority to state-owned or state-leased barrier-free facilities in place of renting or leasing other facilities. When a hearing, convention, conference, meeting, or formal training session is held or sponsored by a state agency(ies) at a non-state facility, whether free or at a cost to the state:

1. The employee responsible for choosing the facility is to submit a written request in advance of the event to the state agency head or authorized designee.
2. The request is to contain written justification for selecting a non-state facility.
3. Approval of the site by the state agency head or authorized designee is to be in writing.

50.50.50

October 1, 2005

Use the Accessible Meeting Facility Checklist to help evaluate non-state sites for ADA compliance

50.50.50.a

An [Accessible Meeting Facility Checklist](#) developed by the Governor's Committee on Disability Issues and Employment (GCDE) is to be used to help evaluate a non-state facility for ADA compliance prior to executing a contract with a facility vendor.

- 50.50.50.b Use of the checklist will provide **reasonable, although not absolute, assurance** that the facility will meet ADA accessibility standards. **Additional accommodations** not included in the checklist may be needed in some instances to ensure barrier-free access to the services, programs, or activities being provided.

50.50.60
October 1, 2005

Criteria to meet the minimum access requirements

The following criteria from the Accessible Meeting Facility Checklist are the **minimum access requirements** for conducting hearings, conventions, conferences, meetings, or formal training sessions:

50.50.60.a

Site and Building Exterior

- If off-street parking is provided, the parking and passenger loading zone is to be on a level, stable, firm, slip resistant surface.
- A ramp, curb-cut, or level walkway leads from the parking area to a primary entrance to the building.
- Exterior walkways are free of vertical obstructions up to 80" in height.
- All exterior ramps have a firm, non-slip surface.
- Primary entrances to the building have a clear opening of at least 32 inches and either an automatic door or a door with opening pressure less than 8.5 lbs.

50.50.60.b

Building Interiors

- Interior corridors from the primary entrances to the meeting room and restrooms have a clear width of 36" minimum.
- All interior doors including elevator doors, restroom doors, and accessible toilet stalls between the primary entrance and meeting room have a minimum clear opening of 32".

50.50.60.c

Meeting Rooms

- If the facility has fixed seating, provide a minimum of 36" clear aisles throughout the meeting room area.

50.50.60.d

Restrooms

- Accessible toilet stalls with a minimum dimension of 60" wide x 58" deep are to be provided.
- Grab bars installed 33" to 36" above and parallel to the floor on the back or to the side of the toilet are to be provided.

50.50.70

October 1, 2005

Agency responsibilities in contracting for a barrier-free, non-state facility

The representative of a state agency must comply with the following procedures when contracting for a barrier-free, non-state facility for hearings, conventions, conferences, meetings, or formal training sessions:

1. Use the [GCDE Accessible Meeting Facility Checklist](#) to help evaluate a non-state facility for ADA compliance prior to executing a contract with a facility vendor. (Refer to Subsection 50.50.50.) **or**

Provide the vendor a copy of the Accessible Meeting Facility Checklist with the procurement document (field order, contract, etc.) and ensure the vendor completes the checklist, unless a current completed checklist for the facility is already on file with the state agency.

2. Provide a list of the minimum accessibility requirements (Subsection 50.50.60) to the vendor. The facility selected for the hearing, convention, conference, meeting, or training session must, at a minimum, meet all of these requirements.
3. Ensure the procurement documents contain an acknowledgment from the vendor certifying the following:
 - The barrier-free non-state facility will meet the **minimum accessibility requirements** contained in Subsection 50.50.60 on the scheduled date(s) of the event.
 - When requested by the agency, the vendor will make **special modifications** to the non-state facility to meet ADA accessibility requirements for a particular event. Any agreement to provide special modifications may entail negotiation of additional costs payable by the contracting agency. Agreements for special modifications are to be written and signed by a state agency representative and the non-state facility vendor prior to the event being held.

- The vendor is solely responsible to ensure that the non-state facility meets the minimum accessibility requirements contained in these regulations, and that any special modifications to the non-state facility are completed for the event. The vendor shall indemnify and hold harmless the contracting state agency from any claims resulting from the vendor's failure to meet the minimum accessibility requirements.
4. Ensure the non-state facility vendor attaches a **signed** ADA certification statement and a completed Accessible Meeting Facility Checklist to the invoice being submitted to the state agency for payment. The ADA certification statement is to read: "To the best of (vendor's name) knowledge, the facilities provided to the (state agency's name) on (date or dates) met all of the minimum accessibility requirements (and any special modifications to the facilities included in the contract)." It is not necessary for the vendor to attach a completed copy of the Accessible Meeting Facility Checklist to the invoice, if the agency has a current copy of it on file and references the checklist and the date of completion on the face of the invoice.
 5. The representative of a state agency who signs the receiving report is to prepare and attach a statement indicating that to the best of the representative's knowledge the non-state facility met, or did not meet, all of the minimum accessibility requirements (and any special modifications to the facilities included in the contract) on the date(s) of the hearing, convention, conference, meeting, or training session. If the facility did not meet the minimum accessibility requirements, a complete explanation of the failure(s) is to be included in the statement.

50.50.80
October 1, 2005

When a non-state facility turns out not to meet ADA access criteria

50.50.80.a

Should a state agency obtain a receiving report with a statement by its representative indicating that the non-state facility did not meet ADA access criteria, the agency is authorized to deny payment to the vendor due to breach of contract.

50.50.80.b

The state agency should not contract for further use of the non-state facility until it assures itself that the non-state facility meets the **minimum accessibility requirements** contained in Subsection 50.50.60. **Failure by a state agency(ies) to obtain such assurance could result in judicial action and the imposition of significant financial penalties.**

50.50.90

August 1, 2013

How to get more information on ADA compliance

Any individual or organization wanting information, regarding how to bring individual situations, issues, etc. into compliance with Title II of ADA and/or Executive Order 93-03, is encouraged to contact the Governor's Committee on Disability Issues and Employment at:

Governor's Committee on Disability Issues and Employment
PO Box 9046, MS: 6000
Olympia, WA 98507-9046

Phones:

Olympia: (360) 725-5909 (voice)
Spokane: (509) 482-3854 (voice)

50.50.95

August 1, 2013

How to file an ADA related complaint

Any individual believing to be a victim of discrimination prohibited by Title II ADA regulations may file a complaint. Complaints filed on behalf of classes of individuals are also permitted. Complaints should be in writing, signed by the complainant or an authorized representative, contain the complainant's name and address, and describe the public entity's alleged discriminatory action. Complaints may be made to:

Law Against Discrimination (RCW 49.60)

Washington State Human Rights Commission
711 S Capitol Way, Suite 402
PO Box 42490, MS: 42490
Olympia, WA 98504-2490

<http://hum.wa.gov/>

Phones:

Olympia: (360) 753-6770 (voice) or (800) 300-7525 (TTY)
Seattle: (360) 753-6770 (voice) or (800) 300-7525 (TTY)
Spokane: (509) 568-3196 (voice)
Yakima: (509) 494-0347 (voice)
Statewide: (800) 233-3247 (voice)

Complaints about State Programs & Services

US Department of Justice
Civil Rights Division
950 Pennsylvania Ave. NW
Disability Rights Section – NYAV
Washington, DC 20530

<http://www.usdoj.gov/>

Phones:

(202) 514-4609 (voice), or (202) 514-0716 (TTY)

Title 1, Employment Related Complaints - State Government

U.S. Equal Employment Opportunity Commission
Field Management Programs
1801 L Street, N.W., Room 8023
Washington, D.C. 20507

<http://www.eeoc.gov/facts/howtofil.html>

Phones:

(800) 669-4000 (voice), or (800) 669-6820 (TTY)

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Chapter 70 - Other Administrative Regulations

70.10 Coffee and Light Refreshments

70.10.10	The agency must first adopt written policies	July 1, 2014
70.10.20	When may coffee and light refreshments be served?	July 1, 2005
70.10.30	Expenditures for coffee and light refreshments are prohibited in some cases	May 1, 1999
70.10.40	Documentation of approval is required	May 1, 1999

70.15 Meals with Meetings

70.15.10	Reimbursement for meals with meetings	July 1, 2014
70.15.20	Expenditures for meals with meetings are prohibited in some cases	Apr. 15, 2004
70.15.30	Documentation of advance approval for meals with meetings is required	Apr. 15, 2004

70.20 Prospective Employee Interview Expenses

70.20.10	Agencies may pay certain expenses for qualified prospective employees	May 1, 1999
70.20.20	Who is a qualified prospective employee?	July 1, 2010
70.20.30	Allowable travel expenses and reimbursement limits	May 1, 1999
70.20.40	How expenses should be documented and paid	Jan. 1, 2012
70.20.50	Prior authorization is required for classified positions	Jan. 1, 2012

70.40 Higher Education Enrollment Reporting

70.40.05	Purpose of these policies	Aug. 1, 2006
70.40.10	Authority for these policies	Aug. 1, 2006
70.40.20	Who must comply with these policies	Aug. 1, 2006

70
Other Administrative Regulations

70.40.30	Special definitions	Aug. 1, 2006
70.40.40	Higher Education Enrollment Reporting Requirements	Aug. 1, 2006

70.60 Unified Business Identifier (UBI)

70.60.10	The purpose of the UBI	May 1, 1999
70.60.20	The UBI and how it is used	May 1, 1999
70.60.30	Certain agency systems must include the UBI	May 1, 1999
70.60.40	Assigning the UBI	May 1, 1999
70.60.50	Applicability	May 1, 1999

70.70 Child Care Services for Children of State Employees

70.70.10	These policies establish minimum requirements	May 1, 1999
70.70.20	Identifying suitable space for a child care facility	Jan. 1, 2012
70.70.30	Determining the rental rate for the space	Jan. 1, 2012
70.70.40	Child care facility contracting requirements	Jan. 1, 2012
70.70.50	Child care program contracting requirements	Jan. 1, 2012



70.60 Unified Business Identifier (UBI)

70.60.10

May 1, 1999

The purpose of the UBI

The purpose of the UBI is to provide a uniform means of identifying and servicing business entities and employers which are required to be registered with, licensed by, or regulated by any agency of the state of Washington.

The UBI serves three purposes:

1. Simplifies business registration and record-keeping. Each business needs only one number to identify itself to any state agency.
2. Enables consolidation of periodic business reporting. In situations where a business is required to file reports with several agencies, these reports may be consolidated.
3. Enables consolidation and information sharing of state services. Agency records of a non-confidential nature relating to any individual business entity may be easily accessed.

70.60.20

May 1, 1999

The UBI and how it is used

The Unified Business Identifier (UBI) is standard nine digit sequential number used by all state agencies to uniquely identify a business entity. The UBI is intended to identify public and private business entities and employers.

Business Entity - Except for the exclusions noted below, a "business entity" or "business" is defined as any sole proprietor, partnership, corporation, or political subdivision of the state of Washington. It includes any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, joint venture, club, company, joint stock company, business trust, state or local agency, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise which is required to be registered with, or licensed by, any agency of the state of Washington and for which agency registration records are established or maintained.

Other Administrative Regulations

Exclusions - Agencies need not establish UBIs for certain individuals as follows:

- Students;
- Private individuals receiving grants or subsidies;
- Employees, or past employees; and,
- Professional licensees, who are not employers or subject to state business taxes.

70.60.30

May 1, 1999

Certain agency systems must include the UBI

Any agency information system designed to process data relating to business entities, as defined in Subsection 70.60.20, shall carry the UBI as part of the agency's record for each business entity.

70.60.40

May 1, 1999

Assigning the UBI

A UBI is assigned to a business when it first registers with the Secretary of State's office, or Departments of Revenue, Labor and Industries, or Employment Security, or when it obtains a business registration or license issued through the Department of Licensing Business License Center. If an agency finds that a business does not have an assigned UBI, the agency should refer the business to offices of one of these agencies. For established businesses currently registered with the Department of Revenue, the tax registration number assigned by the Department of Revenue is the UBI.

70.60.50

May 1, 1999

Applicability

The provisions of this section are applicable to and binding to all agencies **that regulate, register, or license business entities** in the state of Washington.



70.70

Child Care Services for Children of State Employees

70.70.10

May 1, 1999

These policies establish minimum requirements

The purpose of this policy is to establish minimum requirements for the contracting of child care services for state government employees consistent with Chapter 41.04 RCW and RCW 43.88.160(4)(c) as amended by Laws of 1993, Chapter 194.

70.70.20

January 1, 2012

Identifying suitable space for a child care facility

70.70.20.a

At the request of an organization of state employees interested in establishing a child care facility, an agency may work with the owner of the state-owned or state-leased building it occupies in whole or in part to identify space that is, or can be made, suitable for use as a child care facility.

70.70.20.b

Suitable space is defined as space that is, or, with an identified financial resource, can be made, sufficient to meet licensing requirements as a child care facility. The space must be able to be set aside exclusively for use as a child care facility, including provision for a food preparation area, storage areas sufficient for the program, and restroom and changing facilities. It must be able to be made secure and must be convenient to the place of employment of the state employee parents or guardians of children enrolled in the program.

70.70.30.c

If suitable space cannot be identified in the building, the agency shall work with the Department of Enterprise Services to identify other suitable space. Nothing in this policy precludes agreements between agencies to identify suitable space for a child care facility that would serve employees of two or more agencies

Other Administrative Regulations

70.70.30

January 1, 2012

Determining the rental rate for the space

The Department of Enterprise Services shall establish or negotiate the rental rate at which the identified suitable space would be made available for operation of a child care facility, a portion of which may be used by non-state employees for care of their children.

70.70.40

January 1, 2012

Child care facility contracting requirements

A contract is required between the owner of a building in which space for a child care facility is to be established and an agency whose employees will use services provided by the child care facility. This contract shall be negotiated by the Department of Enterprise Services (DES), under the provisions of RCW 43.82.010, and shall include, but not be limited to, the following provisions:

70.70.40.a

DES, in consultation with the agency and an organization of state employees, will identify and specify the renovations and/or modifications to the building needed to support operation of a child care facility and negotiate with the owner of the identified suitable space the lowest price for those renovations or modifications. No moneys shall be committed to renovation or modification of the building until all of the following are complete:

1. A viable business plan for self-supporting operation of the child care facility has been prepared and agreed to by the agency, the organization of state employees, and the child care provider. The business plan should include at a minimum, a definition of the scope of services to be provided, their estimated costs (including any agency subsidy), and a projection of revenues based upon specific assumptions related to total average annual enrollment, fee structure, and proportion of children in care who are not dependents of state employees, if any.
2. The child care provider commits to meeting all licensing requirements.
3. Funding for the child care facility has been allocated to the agency for renovation or modification of suitable space in a state-owned building, or the Director of the Office of Financial Management (OFM) has approved agency payment of higher lease costs reflecting the cost of renovation or modification to suitable space financed by the owner of a leased building.

Other Administrative Regulations

4. The director of OFM has approved the amount of the subsidy related to operation of the child care facility. Subsidy is defined as the difference between an annual rental rate established as a result of Subsection 70.70.30 and a lower annual rental rate for suitable space made available to the child care provider that is approved by the director of OFM. The monthly value of this subsidy for state employees with children in the facility's care equals the annual subsidy divided by twelve months divided by the projected monthly average enrollment of children of state employees.

70.70.40.b The owner is obligated to maintain the space in a condition that is safe for use as a child care facility.

70.70.50

January 1, 2012

Child care program contracting requirements

Either an agency or an organization of state employees may contract with a child care provider. A contract with a child care provider shall include, but not be limited to, the following provisions:

70.70.50.a The dates and hours that the facility will be open and operating will be stated.

70.70.50.b The child care provider will provide reimbursement for repairs of any damage to the facility beyond wear and tear related to normal use of space.

70.70.50.c The provider shall be responsible for providing and maintaining equipment, furniture, or appliances in the facility or, if originally provided by the agency, the provider shall replace equipment, furniture and appliances at the termination of the contract. Supplies, program materials, and other related items are the sole responsibility of the child care provider.

70.70.50.d The provider shall plan, and accept responsibility, for maintaining adequate security of the children in its care, including keeping the children within the space allocated to the facility.

70.70.50.e The agency shall not be responsible for day-to-day management, monitoring, quality control, dispute resolution or other like activities related to the child care provider. These responsibilities shall be assigned to the organization of state employees or to the child care provider, as appropriate.

Other Administrative Regulations

- 70.70.50.f Rates and the factors affecting them are to be explicitly stated. If the agency is subsidizing facility costs, the monthly rate for children of state employees and others requiring similar care will differ by the size of the average monthly subsidy divided by the projected average number of children of state employees in care each month as assumed in the business plan. No less than quarterly, the provider will reimburse the agency in the amount of the average subsidy times the number of child-months of non-state employee children in care in excess of the projection.
- 70.70.50.g The provider shall carry sufficient insurance and provide indemnification of the state and the agency from any liability associated with activities of the child care provider.
- 70.70.50.h The provider shall maintain books, records, documents and other evidence of accounting procedures and practices which sufficiently and properly reflect all costs of any nature expended in the performance of the contract. These records shall be subject at all reasonable times to inspection, review, or audit by personnel duly authorized by the agency and the Office of the State Auditor.
- 70.70.50.i The provider shall provide right of access to its facilities to the agency, the Department of Enterprise Services, the organization of state employees, or to any other authorized agent or official of the state of Washington in order to monitor and evaluate performance, compliance, and quality assurance under the contract.



Chapter 75 - Uniform Chart of Accounts

75.10 Coding Structures

75.10.10	About the uniform chart of accounts	July 1, 2010
75.10.20	Descriptions of the code types	July 1, 2010

75.20 Agency Codes and Authorized Abbreviations

75.20.10	Sequential by code number	Jan. 1, 2015
75.20.20	Alphabetical by title	Jan. 1, 2015
75.20.30	Sequential by code number within functional group	Jan. 1, 2015

75.30 Fund / Account Codes

75.30.10	GAAP fund types	June 1, 2011
75.30.20	Cash and budget type codes	July 1, 2013
75.30.30	Fund types and subsidiary accounts - government-wide statement codes	July 1, 2002
75.30.40	Roll-up funds and subsidiary accounts - fund statement codes	June 1, 2014
75.30.50	Account codes: sequential by code number	July 1, 2014
75.30.60	Account codes: alphabetical by title	July 1, 2014

75.40 General Ledger Account Codes

75.40.10	Sequential by code number	June 1, 2014
75.40.20	Sequential by code number with description	June 1, 2014

75
Uniform Chart of Accounts

75.50 Expenditure Authority Codes

75.50.10	Expenditure authority type and expenditure character codes with descriptions	June 1, 2009
75.50.20	Operating expenditure authority codes	April 1, 2009
75.50.30	Capital expenditure authority codes	April 1, 2009
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	June 1, 2009

75.60 Statewide Program Codes

75.60.10	Sequential by code number with descriptions	June 1, 2004
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75.65 Statewide Project Type Codes

75.65.10	Information technology data needs	July 1, 2010
75.65.20	Special provisions for information technology project type coding	July 1, 2010
75.65.30	Sequential by code number with descriptions	July 1, 2010

75.70 Object/Subobject/Sub-subobject Codes

75.70.10	Sequential by code number	July 1, 2013
75.70.20	Sequential by code number with description	July 1, 2013

75.80 Revenue Source Codes

75.80.10	Categories of revenue	June 1, 2004
75.80.20	Major revenue source code descriptions	July 1, 2003
75.80.30	Sequential by code number	Sept. 1, 2014
75.80.40	Sequential by code number with description	Sept. 1, 2014

75
Coding Structures

75.10.20

- 75.10.20.j **Sub-source Codes** - Used to identify a particular revenue item within a major source.
- 75.10.20.k **Organization Codes** - Used to identify or accumulate costs by cost centers.
- 75.10.20.l **Project Codes** - Used to identify tasks for which there are specific results. Project codes can be used over multiple years and biennia to accumulate transaction results over time. Project codes must have an associated project type. Agency use of project codes is optional.
- 75.10.20.m **Project Type Codes** - Used to identify a characteristic of a project. Agencies must choose from the OFM-maintained project type table for these codes. Refer to Section 75.65 for the authorized statewide project type codes.



75.20

Agency Codes and Authorized Abbreviations

75.20.10

January 1, 2015

Sequential by code number

AGENCY NUMBER	AGENCY TITLE
0010	State Revenue for Distribution (SRD)
0050	Federal Revenue for Distribution (FRD)
0100	Bond Retirement and Interest (BRI)
0110	House of Representatives (REP)
0120	Senate (SEN)
0130	Joint Transportation Committee (JTC)
0140	Joint Legislative Audit and Review Committee (JLARC)
0200	Legislative Evaluation and Accountability Program Committee (LEAP)
0350	Office of the State Actuary (OSA)
0370	Office of Legislative Support Services (LSS)
0380	Joint Legislative Systems Committee (JLS)
0400	Statute Law Committee (SLC)
0450	Supreme Court (SUP)
0460	State Law Library (LAW)
0480	Court of Appeals (COA)
0500	Commission on Judicial Conduct (CJC)
0550	Administrative Office of the Courts (AOC)
0560	Office of Public Defense (OPD)
0570	Office of Civil Legal Aid (OCLA)
0750	Office of the Governor (GOV)
0760	Special Appropriations to the Governor (SAG)
0800	Office of the Lieutenant Governor (LTG)
0820	Public Disclosure Commission (PDC)
0850	Office of the Secretary of State (SEC)
0860	Governor's Office of Indian Affairs (INA)
0870	Washington State Commission on Asian Pacific American Affairs (APA)
0900	Office of the State Treasurer (OST)
0910	Redistricting Commission (RDC)
0950	Office of the State Auditor (SAO)
0990	Washington Citizens' Commission on Salaries for Elected Officials (COS)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
1000	Office of the Attorney General (ATG)
1010	Caseload Forecast Council (CFC)
1020	Department of Financial Institutions (DFI)
1030	Department of Commerce (COM)
1040	Economic and Revenue Forecast Council (ERFC)
1050	Office of Financial Management (OFM)
1060	Washington Economic Development Finance Authority (EDA)
1070	State Health Care Authority (HCA)
1100	Office of Administrative Hearings (OAH)
1160	State Lottery Commission (LOT)
1170	Washington State Gambling Commission (GMB)
1180	Washington State Commission on Hispanic Affairs (CHA)
1190	Washington State Commission on African-American Affairs (CAA)
1200	Human Rights Commission (HUM)
1240	Department of Retirement Systems (DRS)
1260	State Investment Board (SIB)
1400	Department of Revenue (DOR)
1420	Board of Tax Appeals (BTA)
1470	Office of Minority and Women's Business Enterprises (OMWBE)
1480	Washington State Housing Finance Commission (HFC)
1600	Office of the Insurance Commissioner (INS)
1630	Consolidated Technology Services (CTS)
1650	State Board of Accountancy (ACB)
1670	Forensic Investigation Council (FIC)
1790	Department of Enterprise Services (DES)
1850	Washington Horse Racing Commission (HRC)
1900	Board of Industrial Insurance Appeals (IND)
1950	Liquor Control Board (LCB)
2050	Board of Pilotage Commissioners (BPC)
2150	Utilities and Transportation Commission (UTC)
2200	Board for Volunteer Firefighters and Reserve Officers (BVFFRO)
2250	Washington State Patrol (WSP)
2270	Washington State Criminal Justice Training Commission (CJT)
2280	Washington Traffic Safety Commission (STS)
2350	Department of Labor and Industries (L&I)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
2400	Department of Licensing (DOL)
2450	Military Department (MIL)
2750	Public Employment Relations Commission (PERC)
3000	Department of Social and Health Services (DSHS)
3030	Department of Health (DOH)
3040	Tobacco Settlement Authority (TOB)
3050	Department of Veterans' Affairs (DVA)
3100	Department of Corrections (DOC)
3150	Department of Services for the Blind (DSB)
3400	Student Achievement Council (SAC)
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF)
3460	Washington Higher Education Facilities Authority (WHEFA)
3500	Superintendent of Public Instruction (SPI)
3510	State School for the Blind (SFB)
3520	State Board for Community and Technical Colleges (SBCTC)
3530	Washington State Center for Childhood Deafness and Hearing Loss (CDHL)
3540	Workforce Training and Education Coordinating Board (WFTECB)
3550	Department of Archaeology and Historic Preservation (DAHP)
3560	Life Sciences Discovery Fund Authority (LSDFA)
3570	Department of Early Learning (DEL)
3590	Washington Charter School Commission (WCSC)
3600	University of Washington (UW)
3650	Washington State University (WSU)
3700	Eastern Washington University (EWU)
3750	Central Washington University (CWU)
3760	The Evergreen State College (TESC)
3800	Western Washington University (WWU)
3870	Washington State Arts Commission (ART)
3900	Washington State Historical Society (WHS)
3950	Eastern Washington State Historical Society (EWH)
4050	Department of Transportation (DOT)
4060	County Road Administration Board (CRAB)
4070	Transportation Improvement Board (TIB)
4100	Transportation Commission (TRC)
4110	Freight Mobility Strategic Investment Board (FMSIB)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
4120	Washington Materials Management and Financing Authority (WMMFA)
4600	Columbia River Gorge Commission (CRG)
4610	Department of Ecology (ECY)
4620	Washington Pollution Liability Insurance Program (PLI)
4650	State Parks and Recreation Commission (PARKS)
4670	Recreation and Conservation Funding Board (RCFB)
4680	Environmental and Land Use Hearings Office (ELUHO)
4710	State Conservation Commission (SCC)
4770	Department of Fish and Wildlife (DFW)
4780	Puget Sound Partnership (PSP)
4900	Department of Natural Resources (DNR)
4950	Department of Agriculture (AGR)
5000	Apple Commission (APPLE)
5010	Alfalfa Seed Commission (ALFALFA)
5020	Beef Commission (BEEF)
5030	Blueberry Commission (BLUE)
5050	Bulb Commission (BULB)
5060	Asparagus Commission (ASPAR)
5070	Cranberry Commission (CRAN)
5080	Canola and Rapeseed Commission (CRC)
5100	Dairy Products Commission (DAIRY)
5120	Dry Pea and Lentil Commission (DRYPL)
5150	Fruit Commission (FRUIT)
5200	Fryer Commission (FRYER)
5210	Hardwoods Commission (HRWD)
5220	Hop Commission (HOP)
5240	Puget Sound Gillnet Salmon Commission (GILLNET)
5250	Potato Commission (POTATO)
5260	Strawberry Commission (STRAW)
5280	Mint Commission (MINT)
5290	Red Raspberry Commission (RASP)
5300	Seed Potato Commission (SEED)
5320	Turf Grass Seed Commission (TURF)
5330	Tree Fruit Research Commission (TREE)
5340	Wine Commission (WINE)
5350	Grain Commission (GRAIN)
5400	Employment Security Department (ES)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
5450	Beer Commission (BEER)
5990	Washington Health Care Facilities Authority (WHCFA)
6050	Everett Community College (EVC)
6100	Edmonds Community College (EDC)
6210	Whatcom Community College (WHC)
6270	Bellevue College (BC)
6290	Big Bend Community College (BBC)
6320	Centralia College (CEC)
6340	Cascadia Community College (CCC)
6350	Clark College (CLC)
6370	Pierce College (PIE)
6390	Columbia Basin Community College (CBC)
6480	Grays Harbor College (GHC)
6490	Green River Community College (GRC)
6520	Highline Community College (HCC)
6570	Lower Columbia College (LCC)
6620	Olympic College (OLC)
6650	Peninsula College (PEC)
6700	Seattle Community Colleges - District 6 (SCCD-6)
6720	Shoreline Community College (SHC)
6740	Skagit Valley College (SVC)
6750	South Puget Sound Community College (SPS)
6760	Spokane Community Colleges - District 17 (SCCD-17)
6780	Tacoma Community College (TCC)
6830	Walla Walla Community College (WLC)
6860	Wenatchee Valley College (WVC)
6910	Yakima Valley College (YVC)
6920	Lake Washington Institute of Technology (LWIT)
6930	Renton Technical College (RTC)
6940	Bellingham Technical College (BTC)
6950	Bates Technical College (BATES)
6960	Clover Park Technical College (CPTC)
6990	Community and Technical College System (CTCS)
7000	OFM Financial Statement Control (OFMFSC)
7010	Treasurer's Transfers (TRANSFER)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
7050	Treasurer's Deposit Income (DEPINC)
7070	Sundry Claims (SUNDRY)
7100	Workfirst Performance Measures (WPM)
7160	Agency Loans (LOAN)
7170	One Time Grants (GRANT)
7270	Stadium and Exhibition Center Distributions (SECD)
7300	OFM Cash Flow Adjustments - General Fund - State (CFGFS)
7310	OFM Cash Flow Adjustments - General Fund - Federal/Private Local (CFGFF/PL)
7320	OFM Cash Flow Adjustments - All Other Funds (CFOTHER)
7400	Contributions to Retirement Systems (CRS)
7800	OFM SWFS Administration
7900	OST - Cash and Warrant Control (STCWC)
8000	Counties (COUNTY)
8500	Cities and Towns (CITY)
8600	Local Health Districts (LHD)
9440	Washington State School Director's Association (SDA)

Note 1:

Under RCW 43.88.240, unless otherwise directed by enabling statute, the Agricultural Commodity Commissions (Agencies 5000 through 5350, and 5450) are not subject to the Budget and Accounting Act. These commissions are not included in the Agency Financial Reporting System (AFRS).

Note 2:

For accounting purposes, the State Board for Community and Technical Colleges (Agency 3520) and the individual community and technical colleges (Agencies 6050 through 6960) are not included in AFRS.

Statewide financial data for these agencies, including interagency receivables and payables, are to be reported under the Community and Technical College System (Agency 6990). However, for interagency receivables and payables, the individual college is to be used for subsidiary coding. Refer to Subsection 90.20.50.c.

Note 3:

Agencies 0010, 0050, 0100, 0760, and 7000 to 7900 are utilized for administrative purposes only.

Uniform Chart of Accounts

**AGENCY
NUMBER****AGENCY TITLE**

Note 4:

Agencies 8000 through 9440 are utilized for recording activity between the state and local government entities (for a detailed listing see the AFRS D37 table for counties and D38 table for cities and towns).

Note 5:

For accounting purposes, the state's component units (agencies 1060, 1480, 3040, 3460, 4120, 5990, and 7270) are not included in AFRS.

Uniform Chart of Accounts

75.20.20

January 1, 2015

Alphabetical By Title

AGENCY NUMBER	AGENCY TITLE
1650	Accountancy, State Board of (ACB)
0350	Actuary, Office of the State (OSA)
1100	Administrative Hearings, Office of (OAH)
0550	Administrative Office of the Courts (AOC)
1190	African-American Affairs, Washington State Commission on (CAA)
7160	Agency Loans (LOAN)
4950	Agriculture, Department of (AGR)
5010	Alfalfa Seed Commission (ALFALFA)
5000	Apple Commission (APPLE)
3550	Archaeology and Historic Preservation, Department of (DAHP)
3870	Arts Commission, Washington State (ART)
0870	Asian Pacific American Affairs, Washington State Commission on (APA)
5060	Asparagus Commission (ASPAR)
1000	Attorney General, Office of the (ATG)
0950	Auditor, Office of the State (SAO)
6950	Bates Technical College (BATES)
5020	Beef Commission (BEEF)
5450	Beer Commission (BEER)
6270	Bellevue College (BC)
6940	Bellingham Technical College (BTC)
6290	Big Bend Community College (BBC)
3150	Blind, Department of Services for the (DSB)
3510	Blind, State School for the (SFB)
5030	Blueberry Commission (BLUE)
0100	Bond Retirement and Interest (BRI)
5050	Bulb Commission (BULB)
5080	Canola and Rapeseed Commission (CRC)
6340	Cascadia Community College (CCC)
1010	Caseload Forecast Council (CFC)
3750	Central Washington University (CWU)
6320	Centralia College (CEC)
3530	Childhood Deafness and Hearing Loss, Washington State Center for (CDHL)
8500	Cities and Towns (CITY)
0570	Civil Legal Aid, Office of (OCLA)
6350	Clark College (CLC)
6960	Clover Park Technical College (CPTC)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
6390	Columbia Basin Community College (CBC)
4600	Columbia River Gorge Commission (CRG)
1030	Commerce, Department of (COM)
3520	Community and Technical Colleges, State Board For (SBCTC)
6990	Community and Technical College System (CTCS)
4710	Conservation Commission, State (SCC)
1630	Consolidated Technology Services (CTS)
7400	Contributions to Retirement Systems (CRS)
3100	Corrections, Department of (DOC)
8000	Counties (COUNTY)
4060	County Road Administration Board (CRAB)
0480	Court of Appeals (COA)
5070	Cranberry Commission (CRAN)
2270	Criminal Justice Training Commission, Washington State (CJT)
5100	Dairy Products Commission (DAIRY)
5120	Dry Pea and Lentil Commission (DRYPL)
3570	Early Learning, Department of (DEL)
3700	Eastern Washington University (EWU)
4610	Ecology, Department of (ECY)
1040	Economic and Revenue Forecast Council (ERFC)
1060	Economic Development Finance Authority, Washington (EDA)
6100	Edmonds Community College (EDC)
5400	Employment Security, Department of (ES)
1790	Enterprise Services, Department of (DES)
4680	Environmental and Land Use Hearings Office (ELUHO)
6050	Everett Community College (EVC)
1020	Financial Institutions, Department of (DFI)
1050	Financial Management, Office of (OFM)
7000	Financial Statement Control, OFM (OFMFSC)
4770	Fish and Wildlife, Department of (DFW)
1670	Forensic Investigations Council (FIC)
4110	Freight Mobility Strategic Investment Board (FMSIB)
5150	Fruit Commission (FRUIT)
5200	Fryer Commission (FRYER)
1170	Gambling Commission, State (GMB)
0750	Governor, Office of the (GOV)
5350	Grain Commission (GRAIN)
6480	Grays Harbor College (GHC)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
6490	Green River Community College (GRC)
5210	Hardwoods Commission (HRWD)
3030	Health, Department of (DOH)
1070	Health Care Authority, State (HCA)
5990	Health Care Facilities Authority, Washington (WHCFA)
3460	Higher Education Facilities Authority, Washington (WHEFA)
6520	Highline Community College (HCC)
1180	Hispanic Affairs, Washington State Commission on (CHA)
3950	Historical Society, Eastern Washington State (EWH)
3900	Historical Society, Washington State (WHS)
5220	Hop Commission (HOP)
1850	Horse Racing Commission, Washington (HRC)
0110	House of Representatives (REP)
1480	Housing Finance Commission, Washington State (HFC)
1200	Human Rights Commission (HUM)
0860	Indian Affairs, Governor's Office of (INA)
1900	Industrial Insurance Appeals, Board of (IND)
1600	Insurance Commissioner, Office of the (INS)
1260	Investment Board, State (SIB)
0140	Joint Legislative Audit and Review Committee (JLARC)
0380	Joint Legislative Systems Committee (JLS)
0130	Joint Transportation Committee (JTC)
0500	Judicial Conduct, Commission on (CJC)
2350	Labor and Industries, Department of (L&I)
6920	Lake Washington Institute of Technology (LWIT)
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF)
0460	Law Library, State (LAW)
0200	Legislative Evaluation and Accountability Program Committee (LEAP)
0370	Legislative Support Services, Office of (LSS)
2400	Licensing, Department of (DOL)
0800	Lieutenant Governor, Office of the (LTG)
3560	Life Sciences Discovery Fund Authority (LSDFA)
1950	Liquor Control Board (LCB)
8600	Local Health Districts (LHD)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
1160	Lottery Commission, State (LOT)
6570	Lower Columbia College (LCC)
4120	Materials Management and Financing Authority, Washington (WMMFA)
2450	Military Department (MIL)
1470	Minority and Women's Business Enterprises, Office of (OMWBE)
5280	Mint Commission (MINT)
4900	Natural Resources, Department of (DNR)
7320	OFM Cash Flow Adjustments - All Other Funds (CFOTHER)
7310	OFM Cash Flow Adjustments - General Fund Federal/Private Local (CFGFF/PL)
7300	OFM Cash Flow Adjustments - General Fund State (CFGFS)
7800	OFM SWFS Administration
6620	Olympic College (OLC)
7170	One Time Grants (GRANT)
7900	OST - Cash and Warrant Control (STCWC)
4650	Parks and Recreation Commission, State (PARKS)
2250	Patrol, Washington State (WSP)
6650	Peninsula College (PEC)
6370	Pierce College (PIE)
2050	Pilotage Commissioners, Board of (BPC)
4620	Pollution Liability Insurance Program, Washington (PLI)
5250	Potato Commission (POTATO)
0560	Public Defense, Office of (OPD)
0820	Public Disclosure Commission (PDC)
2750	Public Employment Relations Commission (PERC)
3500	Public Instruction, Superintendent of (SPI)
5240	Puget Sound Gillnet Salmon Commission (GILLNET)
4780	Puget Sound Partnership (PSP)
4670	Recreation and Conservation Funding Board (RCFB)
5290	Red Raspberry Commission (RASP)
0910	Redistricting Commission (RDC)
6930	Renton Technical College (RTC)
1240	Retirement Systems, Department of (DRS)
1400	Revenue, Department of (DOR)
0050	Revenue for Distribution, Federal (FRD)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
0010	Revenue for Distribution, State (SRD)
0990	Salaries for Elected Officials, Washington Citizens' Commission on (COS)
9440	School Director's Association, Washington State (SDA)
6700	Seattle Community Colleges - District 6 (SCCD-6)
0850	Secretary of State, Office of the (SEC)
5300	Seed Potato Commission (SEED)
0120	Senate (SEN)
6720	Shoreline Community College (SHC)
6740	Skagit Valley College (SVC)
3000	Social and Health Services, Department of (DSHS)
6750	South Puget Sound Community College (SPS)
0760	Special Appropriations to the Governor (SAG)
6760	Spokane Community Colleges - District 17 (SCCD-17)
7270	Stadium and Exhibition Center Distributions (SECD)
0400	Statute Law Committee (SLC)
5260	Strawberry Commission (STRAW)
3400	Student Achievement Council (SAC)
7070	Sundry Claims (SUNDRY)
0450	Supreme Court (SUP)
6780	Tacoma Community College (TCC)
1420	Tax Appeals, Board of (BTA)
3760	The Evergreen State College (TESC)
3040	Tobacco Settlement Authority (TOB)
2280	Traffic Safety Commission, Washington (STS)
4050	Transportation, Department of (DOT)
4100	Transportation Commission (TRC)
4070	Transportation Improvement Board (TIB)
0900	Treasurer, Office of the State (OST)
7050	Treasurer's Deposit Income (DEPINC)
7010	Treasurer's Transfers (TRANSFER)
5330	Tree Fruit Research Commission (TREE)
5320	Turf Grass Seed Commission (TURF)
3600	University of Washington (UW)
2150	Utilities and Transportation Commission (UTC)
3050	Veterans' Affairs, Department of (DVA)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
2200	Volunteer Firefighters and Reserve Officers, Board for (BVFFRO)
6830	Walla Walla Community College (WLC)
3590	Washington Charter School Commission (WCSC)
3650	Washington State University (WSU)
6860	Wenatchee Valley College (WVC)
3800	Western Washington University (WWU)
6210	Whatcom Community College (WHC)
5340	Wine Commission (WINE)
3540	Workforce Training and Education Coordinating Board (WFTECB)
7100	Workfirst Performance Measures (WPM)
6910	Yakima Valley College (YVC)

Note 1:

Under RCW 43.88.240, unless otherwise directed by enabling statute, the Agricultural Commodity Commissions (Agencies 5000 through 5350, and 5450) are not subject to the Budget and Accounting Act. These commissions are not included in the Agency Financial Reporting System (AFRS).

Note 2:

For accounting purposes, the State Board for Community and Technical Colleges (Agency 3520) and the individual community and technical colleges (Agencies 6050 through 6960) are not included in AFRS. Statewide financial data for these agencies, including interagency receivables and payables, are to be reported under the Community and Technical College System (Agency 6990). However, for interagency receivables and payables, the individual college is to be used for subsidiary coding. Refer to Subsection 90.20.50.c.

Note 3:

Agencies 0010, 0050, 0100, 0760, and 7000 to 7900 are utilized for administrative purposes only

Note 4:

Agencies 8000 through 9440 are utilized for recording activity between the state and local government entities (for a detailed listing see the AFRS D37 table for counties and D38 table for cities and towns).

Note 5:

For accounting purposes, the state's component units (agencies 1060, 1480, 3040, 3460, 4120, 5990, and 7270) are not included in AFRS.

75.20.30
January 1, 2015

Sequential by code number within functional group

AGENCY NUMBER	AGENCY TITLE
	10 - GENERAL GOVERNMENT (F1)
	11 - General Government - Legislative
0110	House of Representatives (REP)
0120	Senate (SEN)
0130	Joint Transportation Committee (JTC)
0140	Joint Legislative Audit and Review Committee (JLARC)
0200	Legislative Evaluation and Accountability Program Committee (LEAP)
0350	Office of the State Actuary (OSA)
0370	Office of Legislative Support Services (LSS)
0380	Joint Legislative Systems Committee (JLS)
0400	Statute Law Committee (SLC)
0910	Redistricting Commission (RDC)
	12 - General Government - Judicial
0450	Supreme Court (SUP)
0460	State Law Library (LAW)
0480	Court of Appeals (COA)
0500	Commission on Judicial Conduct (CJC)
0550	Administrative Office of the Courts (AOC)
0560	Office of Public Defense (OPD)
0570	Office of Civil Legal Aid (OCLA)
	19 - General Government - Governmental Operations
0750	Office of the Governor (GOV)
0800	Office of the Lieutenant Governor (LTG)
0820	Public Disclosure Commission (PDC)
0850	Office of the Secretary of State (SEC)
0860	Governor's Office of Indian Affairs (INA)
0870	Washington State Commission on Asian Pacific American Affairs (APA)
0900	Office of the State Treasurer (OST)
0950	Office of the State Auditor (SAO)
0990	Washington Citizens' Commission on Salaries for Elected Officials (COS)
1000	Office of the Attorney General (ATG)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
1010	Caseload Forecast Council (CFC)
1020	Department of Financial Institutions (DFI)
1030	Department of Commerce (COM)
1040	Economic and Revenue Forecast Council (ERFC)
1050	Office of Financial Management (OFM)
1060	Washington Economic Development Finance Authority (EDA)
1100	Office of Administrative Hearings (OAH)
1160	State Lottery Commission (LOT)
1170	Washington State Gambling Commission (GMB)
1180	Washington State Commission on Hispanic Affairs (CHA)
1190	Washington State Commission on African-American Affairs (CAA)
1240	Department of Retirement Systems (DRS)
1260	State Investment Board (SIB)
1400	Department of Revenue (DOR)
1420	Board of Tax Appeals (BTA)
1470	Office of Minority and Women's Business Enterprises (OMWBE)
1480	Washington State Housing Finance Commission (HFC)
1600	Office of the Insurance Commissioner (INS)
1630	Consolidated Technology Services (CTS)
1650	State Board of Accountancy (ACB)
1670	Forensic Investigations Council (FIC)
1850	Washington Horse Racing Commission (HRC)
1790	Department of Enterprise Services (DES)
1950	Liquor Control Board (LCB)
2150	Utilities and Transportation Commission (UTC)
2200	Board for Volunteer Firefighters and Reserve Officers (BVFFRO)
2450	Military Department (MIL)
2750	Public Employment Relations Commission (PERC)
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF)
3550	Department of Archaeology and Historic Preservation (DAHP)
3560	Life Sciences Discovery Fund Authority (LSDFA)
5990	Washington Health Care Facilities Authority (WHCFA)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
	20 - HUMAN SERVICES (F2)
	21 - Human Services - D.S.H.S.
3000	Department of Social and Health Services (DSHS)
	29 - Human Services - Other
1070	Washington State Health Care Authority (HCA)
1200	Human Rights Commission (HUM)
1900	Board of Industrial Insurance Appeals (IND)
2270	Washington State Criminal Justice Training Commission (CJT)
2350	Department of Labor and Industries (L&I)
3030	Department of Health (DOH)
3040	Tobacco Settlement Authority (TOB)
3050	Department of Veterans' Affairs (DVA)
3100	Department of Corrections (DOC)
3150	Department of Services for the Blind (DSB)
5400	Department of Employment Security (ES)
	30 - NATURAL RESOURCES AND RECREATION (F3)
	31 - Natural Resources and Recreation
4120	Washington Materials Management and Financing Authority (WMMFA)
4600	Columbia River Gorge Commission (CRG)
4610	Department of Ecology (ECY)
4620	Washington Pollution Liability Insurance Program (PLI)
4650	State Parks and Recreation Commission (PARKS)
4670	Recreation and Conservation Funding Board (RCFB)
4680	Environmental and Land Use Hearings Office (ELUHO)
4710	State Conservation Commission (SCC)
4770	Department of Fish and Wildlife (DFW)
4780	Puget Sound Partnership (PSP)
4900	Department of Natural Resources (DNR)
4950	Department of Agriculture (AGR)
	39 - Agricultural Commodity Commissions
5000	Apple Commission (APPLE)
5010	Alfalfa Seed Commission (ALFALFA)
5060	Asparagus Commission (ASPAR)
5020	Beef Commission (BEEF)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
5030	Blueberry Commission (BLUE)
5050	Bulb Commission (BULB)
5070	Cranberry Commission (CRAN)
5080	Canola and Rapeseed Commission (CRC)
5100	Dairy Products Commission (DAIRY)
5120	Pea and Lentil Commission (DRYPL)
5150	Fruit Commission (FRUIT)
5200	Fryer Commission (FRYER)
5210	Hardwoods Commission (HRWD)
5220	Hop Commission (HOP)
5240	Puget Sound Gillnet Salmon Commission (GILLNET)
5250	Potato Commission (POTATO)
5260	Strawberry Commission (STRAW)
5280	Mint Commission (MINT)
5290	Red Raspberry Commission (RASP)
5300	Seed Potato Commission (SEED)
5320	Turf Grass Seed Commission (TURF)
5330	Tree Fruit Research Commission (TREE)
5340	Wine Commission (WINE)
5350	Grain Commission (GRAIN)
5450	Beer Commission (BEER)
	40 - TRANSPORTATION (F4)
	41 - Transportation
2050	Board of Pilotage Commissioners (BPC)
2250	Washington State Patrol (WSP)
2280	Washington Traffic Safety Commission (STS)
2400	Department of Licensing (DOL)
4050	Department of Transportation (DOT)
4060	County Road Administration Board (CRAB)
4070	Transportation Improvement Board (TIB)
4100	Transportation Commission (TRC)
4110	Freight Mobility Strategic Investment Board (FMSIB)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
	50 - EDUCATION (F5)
	51 - Kindergarten Through Twelfth Grade
3500	Superintendent of Public Instruction (SPI)
3590	Washington Charter School Commission (WCSC)
	52 - Higher Education
3400	Student Achievement Council (SAC)
3520	State Board for Community and Technical Colleges (SBCTC)
3600	University of Washington (UW)
3650	Washington State University (WSU)
3700	Eastern Washington University (EWU)
3750	Central Washington University (CWU)
3760	The Evergreen State College (TESC)
3800	Western Washington University (WWU)
6050	Everett Community College (EVC)
6100	Edmonds Community College (EDC)
6210	Whatcom Community College (WHC)
6270	Bellevue College (BC)
6290	Big Bend Community College (BBC)
6320	Centralia College (CEC)
6340	Cascadia Community College (CCC)
6350	Clark College (CLC)
6370	Pierce College (PIE)
6390	Columbia Basin Community College (CBC)
6480	Grays Harbor College (GHC)
6490	Green River Community College (GRC)
6520	Highline Community College (HCC)
6570	Lower Columbia College (LCC)
6620	Olympic College (OLC)
6650	Peninsula College (PEC)
6700	Seattle Community Colleges - District 6 (SCCD-6)
6720	Shoreline Community College (SHC)
6740	Skagit Valley College (SVC)
6750	South Puget Sound Community College (SPS)
6760	Spokane Community Colleges - District 17 (SCCD-17)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
6780	Tacoma Community College (TCC)
6830	Walla Walla Community College (WLC)
6860	Wenatchee Valley College (WVC)
6910	Yakima Valley College (YVC)
6920	Lake Washington Institute of Technology (LWIT)
6930	Renton Technical College (RTC)
6940	Bellingham Technical College (BTC)
6950	Bates Technical College (BATES)
6960	Clover Park Technical College (CPTC)
6990	Community and Technical College System (CTCS)
59 - Education - Other	
3460	Washington Higher Education Facilities Authority (WHEFA)
3510	State School for the Blind (SFB)
3530	Washington State Center for Childhood Deafness and Hearing Loss (CDHL)
3540	Workforce Training and Education Coordinating Board (WFTECB)
3570	Department of Early Learning (DEL)
3870	Washington State Arts Commission (ART)
3900	Washington State Historical Society (WHS)
3950	Eastern Washington State Historical Society (EWH)
90 - OTHER (F1)	
91 - Other Administrative Agencies	
7000	OFM Financial Statement Control (OFMFSC)
7100	Workfirst Performance Measures (WPM)
7300	OFM Cash Flow Adjustments - General Fund State (CFGFS)
7310	OFM Cash Flow Adjustments - General Fund Federal/Private Local (CFGFF/PL)
7320	OFM Cash Flow Adjustments - All Other Funds (CFOTHER)
7900	OST - Cash and Warrant Control (STCWC)
92 - Payments to Political Subdivisions	
0010	State Revenue for Distribution (SRD)
0050	Federal Revenue for Distribution (FRD)

Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
	93 - Bond Retirement and Interest
0100	Bond Retirement and Interest (BRI)
	94 - Other Budgeted Expenditures
0760	Special Appropriation to the Governor (SAG)
7010	Treasurer's Transfers (TRANSFER)
7050	Treasurer's Deposit Income (DEPINC)
7070	Sundry Claims (SUNDRY)
7160	Agency Loans (LOAN)
7170	One Time Grants (GRANT)
7270	Stadium and Exhibition Center Distributions (SECD)
7400	Contributions to Retirement Systems (CRS)
	99 - Non-Budgeted Organizations
8000	Counties (COUNTY)
8500	Cities and Towns (CITY)
8600	Local Health Districts (LHD)
9440	State School Director's Association (SDA)

Note 1:

Under RCW 43.88.240, the Agricultural Commodity Commissions (Agencies 5000 through 5350, and 5450) are not subject to the Budget and Accounting Act. These commissions are not included in the Agency Financial Reporting System (AFRS).

Note 2:

For accounting purposes, the State Board for Community and Technical Colleges (Agency 3520) and the individual community and technical colleges (Agencies 6050 through 6960) are not included in AFRS.

Statewide financial data for these agencies, including interagency receivables and payables, are to be reported under the Community and Technical College System (Agency 6990). However, for interagency receivables and payables, the individual college is to be used for subsidiary coding. Refer to Subsection 90.20.50.c.

Note 3:

Agencies 0010, 0050, 0100, 0760, and 7000 to 7900 are utilized for administrative purposes only.

Uniform Chart of Accounts

**AGENCY
NUMBER****AGENCY TITLE**

Note 4:

Agencies 8000 through 9440 are utilized for recording activity between the state and local government entities (for a detailed listing see the AFRS D37 table for counties and D38 table for cities and towns).

Note 5:

For accounting purposes, the state's component units (agencies 1060, 1480, 3040, 3460, 4120, 5990, and 7270) are not included in AFRS.