



## Chapter 10 - Travel

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### **10.10 Travel Management Requirements and Restrictions**

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10.10.05	Who must comply with these policies?	June 7, 2012
10.10.10	Agency responsibilities	Oct. 9, 2015
10.10.15	Responsibilities of travelers	Oct. 9, 2015
10.10.20	These criteria must be used for selecting and approving travel	Oct. 1, 2005
10.10.25	Implement alternatives to travel	Jan. 1, 2004
10.10.30	Considerations for placing an employee in travel status	May 1, 1999
10.10.35	Ensure the health and safety of travelers	Jan. 1, 2015
10.10.40	Comply with the Americans with Disabilities Act	July 1, 2000
10.10.45	Use of the State Charge Card system, when required, to purchase travel	Jan. 1, 2015
10.10.50	Prior authorization for travel may be required	July 1, 2011
10.10.55	Scheduling meetings, conferences, conventions and training sessions	July 1, 2011

### **10.20 Travel Reimbursement Principles**

---

10.20.10	What types of travel costs are eligible for reimbursement?	Jan. 1, 2015
10.20.20	What types of travel costs cannot be reimbursed?	Oct. 9, 2015
10.20.30	Reimbursement for meals and lodging shall not exceed the maximum allowable per diem rate	July 1, 2000
10.20.40	How travel for the convenience of the traveler affects reimbursement	May 1, 1999
10.20.50	Leave of absence during travel	Oct. 1, 2002
10.20.60	Agencies need to develop policies for non-state reimbursement of state travel	Oct. 1, 2001

**10**  
**Travel**

---

**10.30 Lodging**

---

10.30.10	What is the basis for reimbursing lodging costs?	Oct. 1, 2016
10.30.20	Exceptions to the maximum allowable lodging rates	Oct. 1, 2016
10.30.25	Lodging for state employee meetings, conferences, conventions and training sessions	July 1, 2000
10.30.30	What types of lodging costs are reimbursable?	Oct. 1, 2016
10.30.40	Certain lodging costs cannot be reimbursed	July 1, 2000
10.30.50	Lodging expenses for the normal return night may be reimbursed in certain situations	May 1, 1999
10.30.60	How to purchase lodging accommodations	Jan. 1, 2015
10.30.70	Using a travel trailer, camper, or vessel	Oct. 1, 2015

---

**10.40 Meals**

---

10.40.10	What is the basis for reimbursing meal costs?	Oct. 1, 2002
10.40.20	Exceptions to the meal allowances	July 1, 2014
10.40.30	What types of costs are included in meal allowances?	Oct. 1, 2002
10.40.40	Certain meal costs cannot be reimbursed	July 1, 2000
10.40.50	When may a traveler be reimbursed for meal costs?	July 1, 2014
10.40.55	Meal reimbursement rate	Oct. 1, 2005
10.40.60	Taxation of meal payments	Oct. 1, 2004

---

**10.50 Travel Arrangements and Reimbursements**

---

10.50.10	What types of transportation costs are reimbursable?	May 1, 1999
10.50.20	Reimbursement for privately-owned motor vehicle use	Oct. 9, 2015
10.50.23	Reimbursement for privately-owned aircraft use	Jan. 1, 2015
10.50.25	Restrictions on reimbursement for privately-owned motor vehicle use	Oct. 1, 2016
10.50.35	Restrictions and requirements on rental motor vehicle use	Oct. 9, 2015
10.50.40	Agencies may purchase airline and other common carrier tickets in advance under certain conditions	Jan. 1, 2012

## 10 Travel

10.50.45	How to make air travel arrangements	Jan. 1, 2012
10.50.50	Airline contracts and limitations on reimbursement	Oct. 1, 2013
10.50.55	Criteria and limitations for airport selection	May 1, 1999
10.50.65	Limitations on reimbursement for non-air common carrier costs	Oct. 1, 2015
10.50.70	How changes in itinerary affect reimbursement	Jan. 1, 2015
10.50.75	May the traveler purchase airfare from personal financial resources?	Jan. 1, 2004
10.50.80	Refunds for unused transportation services	Jan.1, 2004

---

### **10.60 Miscellaneous Travel Expenses**

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10.60.10	What types of miscellaneous travel costs are reimbursable?	Oct. 1, 2016
10.60.20	Bill expenses greater than \$50 to the agency whenever possible	May 1, 1999
10.60.30	Costs for personal care attendant services may be reimbursed	May 1, 1999
10.60.40	Charges by airlines on international flights	July 1, 2011
10.60.50	State vehicle use of <i>Good To Go!</i> passes	Oct. 1, 2016

---

### **10.70 Boards, Commissions, or Committees**

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10.70.00	Travel restricted	July 1, 2011
10.70.10	Types of boards, commissions, or committees	Jan. 1, 2000
10.70.20	Meal and lodging reimbursement for members serving in an advisory, coordinating, or planning capacity	July 1, 2011
10.70.30	Meal and lodging reimbursement for members serving in a rule-making capacity	July 1, 2011
10.70.40	May lodging taxes be reimbursed?	July 1, 2011
10.70.50	Exceptions to the meal reimbursement rates	July 1, 2011
10.70.55	Who is authorized to be reimbursed for travel expenses?	July 1, 2011
10.70.60	How should travel expenses other than meals and lodging be reimbursed?	July 1, 2011
10.70.70	Coffee and light refreshments may be served at board, commission, or committee meetings	July 1, 2011

**10**  
**Travel**

**10.80      Travel Expense Claims, Payments, Reimbursements  
and Advances**

---

10.80.10	What is the purpose of the Travel Expense Voucher?	Jan. 1, 2000
10.80.20	What are the traveler's responsibilities in completing the Travel Expense Voucher?	July 1, 2014
10.80.30	What are the agency responsibilities in reviewing and paying the Travel Expense Voucher costs?	Oct. 1, 2001
10.80.40	Receipts and documentation required in support of Travel Expense Vouchers	Jan. 1, 2015
10.80.50	Miscellaneous supplies exceeding \$50 should not be included on the Travel Expense Voucher	Jan. 1, 2000
10.80.55	Paying vendors directly for travel costs	July 1, 2000
10.80.60	Travel expense advances	Oct. 1, 2005
10.80.70	Internal Revenue Service regulations affecting travel expenses and travel advances	Jan. 1, 2000

**10.90      Travel Rates**

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10.90.10	Reimbursement rates	Jan. 1, 2015
10.90.20	Reimbursement rates for lodging, meals, and privately owned vehicle mileage	Oct. 1, 2016



## 10.30 Lodging

### 10.30.10

October 1, 2016

### What is the basis for reimbursing lodging costs?

#### 10.30.10.a

Reimburse lodging expenses at actual costs, **as evidenced by a receipt**, up to the specific daily maximum allowable lodging rate in effect at the time of travel for the specific area or locality, unless:

- An exception is specifically provided by statute, or
- Authorized by Subsection 10.30.20.

Refer to Subsection 10.20.30 for the maximum allowable lodging rates for the continental USA (CONUS).

Travelers may be reimbursed taxes paid on lodging in addition to the Maximum Lodging Amounts contained in Subsections 10.90.10 and 10.90.20. Code the payment of taxes on lodging as lodging expense, Subobject GA or GF, as applicable. Refer to Subsection 10.90.10.d for rules on lodging taxes for the Non Continental USA and foreign locations.

#### 10.30.10.b

Travelers requesting reimbursement for staying in commercial lodging facilities must obtain receipts and either attach them to their Travel Expense Voucher or reference their file location.

If an agency allows for multiple employees to stay in one facility, the agency must have a process in place to obtain proper documentation that breaks down the cost to each employee.

If an agency determines a need for employees to stay at lodging facilities marketed and paid for through AirBnB, VRBO, or similar marketplaces, an internal travel policy is required. All costs incurred must be within the maximum lodging amount. See Subsection 10.30.30.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.

#### 10.30.10.c

For non-mandatory attendance at seminars or professional meetings, agencies may reimburse lodging expenses at less than the rates stated in Subsections 10.90.10 and 10.90.20, provided that reimbursement at a lower rate is agreed to **in writing** by the traveler in advance of the travel.

**10.30.20**

October 1, 2016

**Exceptions to the maximum allowable lodging rates**

10.30.20.a

**In the following situations**, the maximum allowable lodging amounts may not be adequate and the agency head or authorized designee may approve payment of lodging expenses not to exceed 150% of the applicable maximum per diem (lodging and meals) amounts listed in Subsections 10.90.10 and 10.90.20. The agency head or authorized designee approval must be made in advance of the travel.

1. When a traveler is assigned to accompany an elected official, a foreign dignitary, or others as authorized by law, and is required to stay in the same lodging facility.
2. When costs in the area have escalated for a brief period of time either during special events or disasters.
3. When lodging accommodations in the area of the temporary duty station are not available at or below the maximum lodging amount, and the savings achieved from occupying less expensive lodging at a more distant site are consumed by an increase in transportation and other costs.
4. The traveler attends a meeting, conference, convention, or training session where the traveler is expected to have **business interaction** with other participants in addition to scheduled events. Further, it is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention, or training session is held.
5. To comply with provisions of the Americans with Disabilities Act (refer to Subsection 10.10.40), or when the health and safety of the traveler is at risk (refer to Subsection 10.10.35).
6. When meeting room facilities are necessary and it is more *economical* for the traveler to acquire special lodging accommodations such as a suite rather than to acquire a meeting room and a room for lodging.

10.30.20.b

**In the following situations**, the agency head or authorized designee may approve payment of lodging expenses in excess of 150% of the applicable maximum per diem amount for the location. The agency head or authorized designee approval must be made in advance of the travel.

- The traveler is required to attend a meeting, conference, convention, or training session where the traveler is expected to have **business interaction** with other participants in addition to scheduled events;  
AND

- It is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention, or training session is held; AND
- The lowest available advertised lodging rate at the lodging facility exceeds 150% of the applicable maximum per diem amount for the location. Documentation supporting the lodging rates is to be attached to the travel voucher or its file location referenced. The form of documentation is defined by each agency.

- 10.30.20.c When any exception to the Maximum Allowable Lodging Amount is used, the traveler is to select the most economical room available under the circumstances.
- 10.30.20.d Include the written approval for the exception, signed by the agency head or authorized designee, as part of the payment document. Also provide an explanation describing why an exception was necessary.
- 10.30.20.e Agencies may request in writing an exception to this regulation from the Director of OFM when special duties or conditions of an assignment result in unusually high expenses.
- 10.30.20.f When utilizing any of these conditions, agencies are not to treat any employees differently under like travel circumstances.

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**10.30.25**  
July 1, 2000

**Lodging for state employee meetings, conferences, conventions, and training sessions**

Maximum allowable lodging amounts may not always be sufficient for state agencies to rent properties with the facilities needed to host a meeting, conference, convention, or training session for state employees. When this occurs, agencies may increase the lodging reimbursements up to 125% of the applicable maximum allowable lodging rates contained in Subsections 10.90.10 and 10.90.20.

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**10.30.30**  
October 1, 2016

**What types of lodging costs are reimbursable?**

- 10.30.30.a The maximum reimbursable lodging rate includes, but is not limited to, the basic commercial lodging cost, resort fees, cleaning fees, and service fees. The only additional lodging expenses that are reimbursable beyond the maximum lodging rate are any applicable sales taxes and/or hotel/motel taxes on those amounts.

Lodging costs in excess of the allowance and the associated taxes on the excess will be paid by the traveler. When this occurs, taxes are to be prorated between the allowable and unallowable costs.

10.30.30.b

**50-Mile Rule**

Reimbursement is allowed for lodging expenses when the temporary duty station is located more than fifty (50) miles (most direct route) of the closer of either the traveler's official residence or official station.

Under one of the following conditions, reimbursement for lodging expenses is allowed when the temporary duty station is located within fifty (50) miles (most direct route) of the closer of either the traveler's official residence or official station:

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.



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**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).

10.30.40.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.

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**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.

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**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.
- 10.30.60.b Agencies are encouraged to apply for all tax exemptions offered by state or local governments to governmental travelers.

For a listing of possible tax-exempt locations, refer to the U.S. General Services Administration (GSA) website at:  
<http://www.gsa.gov/portal/content/104878>.

Also, agencies are encouraged to apply for various tax rebates offered for business travel to the provinces of Canada. Rebate forms and instructions can be obtained from the Canadian Consulate General in Seattle.

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**10.30.70**

October 1, 2015

**Using a travel trailer, camper, or vessel**

10.30.70.a

When used for the employee's convenience, lodging reimbursement is limited to actual space rental costs (**as evidenced by a receipt**) not to exceed the daily maximum non-high cost location lodging rate displayed in Subsection 10.90.20.

**The employee is not to be reimbursed for the rental or lease cost of the travel trailer, camper, or vessel.**

10.30.70.b

The agency head or authorized designee, with the traveler's concurrence, may authorize the use of a privately-owned travel trailer or camper when all of the following conditions exist:

- Suitable commercial lodging is not available;
- State lodging is not provided; and
- There is a benefit to the state for the traveler to remain at the temporary work station.

In this situation, the traveler is to be reimbursed at the hourly, non-high cost per diem rate displayed in Subsection 10.90.20.



## 10.40 Meals

### 10.40.10

October 1, 2002

### What is the basis for reimbursing meal costs?

10.40.10.a

Reimbursement for meal expenses is on an allowance basis not to exceed the amounts in effect at the time of travel, unless:

- An exception is specifically provided by statute, or
- As authorized by Subsection 10.40.20.

The meal allowances for the **Continental USA** are stated in Subsections 10.90.10 and 10.90.20 (PDF file). The meal allowances for areas outside the continental USA are stated in Subsection 10.90.20 (PDF file).

10.40.10.b

When an employee elects to use a travel trailer or camper in lieu of commercial lodging, reimbursement for meals is to be at the rates stated in Subsection 10.90.20 under the heading “Non-High Cost Locations.” When an employee is requested by the agency to use their travel trailer or camper in lieu of commercial lodging, meals are reimbursed as part of the hourly per diem payment. (Refer to Subsection 10.30.70.b.)

10.40.10.c

When it becomes necessary to determine the amount to reimburse for individual meals (from the daily meals rate), use the following calculations rounded to the nearest dollar:

- The breakfast portion is 25% of the set daily meals entitlement.
- The lunch portion is 30% of the set daily meals entitlement.
- The dinner portion is 45% of the set daily meals entitlement.

### 10.40.20

July 1, 2014

### Exceptions to the meal allowances

10.40.20.a

Generally, travelers are to be reimbursed for meal expenses at the set per meal entitlement rates stated in Subsections 10.90.10 and 10.90.20. However, the agency head or authorized designee **may require** the agency's travelers to provide receipts for meal reimbursement. When receipts for meals are required, reimbursement will be based on an actual cost basis as evidenced by a receipt up to the applicable maximum per meal entitlement amount stated in Subsections 10.90.10 and 10.90.20.

Agencies must formally adopt written policies and procedures under the provisions of Subsection 10.10.20, if they opt to reimburse actual meal costs.

- 10.40.20.b Whenever an agency statute permits meals to be reimbursed at actual cost and the actual cost exceeds schedule allowances, receipts are to be attached to the Travel Expense Voucher (form A20-A) or their file location referenced.
- 10.40.20.c The **agency** head or authorized designee may approve reimbursement for the actual cost of a meal when the **agency** requires the employee to attend a meeting that is being held or sponsored by a **non-state** organization. The actual cost of the meal, as evidenced by a receipt, is eligible for reimbursement as long as the meal is an integral part of the meeting. (Refer to Meals With Meetings Subsection 70.15.10)
- 10.40.20.d Meal payments are not required to be reduced or eliminated due to meals served on airlines. Similarly, meal payments are not required to be reduced for continental breakfasts, which may be included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session. Agencies should review IRS tax regulations regarding the taxation of these payments.
- 10.40.20.e For non-mandatory attendance at seminars or professional meetings, reimbursement for meal expenses may be at less than the rates stated in Subsections 10.90.10 and 10.90.20, provided that in all instances reimbursement at a lower rate is agreed to **in writing** by the traveler in advance of the travel.

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**10.40.30**

October 1, 2002

**What types of costs are included in meal allowances?**

Meal allowances cover the following costs:

- The basic cost of a meal,
- Any incidental expenses,
- Any applicable sales tax, and
- Any customary tip or gratuity.

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**10.40.40**

July 1, 2000

**Certain meal costs cannot be reimbursed**

10.40.40.a

Reimbursement for meal expenses incurred at the traveler's official station or official residence is prohibited, except:

1. As provided for under the provisions of Subsection 70.15.10 and 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 part of their duties, dine with students or other clients of the agency (i.e. higher education coaches dining with student athletes).

10.40.40.b

Reimbursement for meal expenses is not to be authorized when a traveler does not incur expenses for meals because they are furnished.

10.40.40.c

Where identifiable costs of meals are included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session, the meal costs, not to exceed the designated meal allowances found in Subsections 10.90.10 and 10.90.20, are to be deducted from the traveler's allowable travel reimbursement amount. If the included meal costs are not specifically identified, agencies are not to pay the traveler the meal allowances.

10.40.40.d

Refer to Subsection 70.15.20 for situations where meals with meetings cannot be reimbursed.

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**10.40.50**

July 1, 2014

**When may a traveler be reimbursed for meal costs?**

10.40.50.a

For **overnight** travel assignments, the agency-determined meal periods are used to determine when a traveler is entitled to a meal.

10.40.50.b

For **non-overnight** travel assignments, the following two criteria must be met to receive a meal allowance:

1. **Three Hour Rule** - A traveler may be reimbursed for meal expenses only when the traveler is in travel status for the traveler's entire regularly scheduled working hours plus an additional three hours. The three hours may consist of hours occurring before, after, or a combination of both before and after the traveler's regularly scheduled working hours for the day.

This requirement is not applicable to the reimbursement provisions of Subsection 70.15.10 (meals when not in travel status), or to the provisions of Subsection 10.70.20 (option 1) and Subsection 10.70.30.b (option 1) (travel of members of boards and commissions).

2. **In travel status during the entire meal period** - Travelers must be in travel status during the **entire** agency-determined meal period(s) in order to qualify to collect *meal* payments for meal(s), except as provided in Subsection 70.15.10. The traveler may not stop for a meal just to meet the three-hour rule.

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**10.40.55**

October 1, 2005

**Meal reimbursement rate**

10.40.55.a

For **overnight** travel assignments, IRS publication 463 requires all meals to be reimbursed at the rate in effect for the area where the traveler stops for sleep. The meal reimbursement rate for the last day of travel (return day) would continue to be the rate for the location where the traveler last stopped for sleep. Refer to Section 10.90 for meal reimbursement rates.

10.40.55.b

For **non-overnight** travel assignments, agencies may adopt internal policies to determine the rate of reimbursement, not to exceed the applicable rates in Section 10.90.

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**10.40.60**

October 1, 2004

**Taxation of meal payments**

For **non-overnight** travel assignments and for payments above the federal rates, agencies may wish to consult IRS publication 463 regarding the taxation of these meal payments.



## 10.50 Travel Arrangements and Reimbursement

### 10.50.10

May 1, 1999

#### What types of transportation costs are reimbursable?

Reimbursable transportation expenses include the costs of all necessary official state business travel on railroads, airlines, ships, buses, private motor vehicles, and other usual means of conveyance.

### 10.50.20

October 9, 2015

#### Reimbursement for privately-owned motor vehicle use

##### 10.50.20.a

The agency head, or authorized designee, may authorize the use of a privately-owned vehicle (POV) in the conduct of official state business when it is more advantageous or economical to the state that a state driver travel by a POV rather than a common carrier or a state-owned or leased motor vehicle. The state motor pool may provide cost comparison data to agencies as one guideline for assisting in making such a determination.

Agencies, as part of their required positive system of control over travel, may adopt and use other guidelines for satisfying the “more advantageous or economical” criteria contained in RCW 43.03.060. Refer to Subsection 10.10.20.

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

##### 10.50.20.b

Point-to-point mileage in the state is to be determined on the basis of the distances shown on the latest Department of Transportation Official State Highway Map or other standard highway mileage guide. Out-of-state mileage is to be determined on the basis of standard highway mileage guides.

"Vicinity" or local miles, as determined by odometer readings, may be shown on the Travel Expense Voucher (form A20-A or form A20-2A) as a separate figure. Agencies may elect to reimburse either in-state or out-of-state mileage, or both, on actual odometer readings. Agencies choosing to use actual odometer readings as the mileage reimbursement basis are not required to distinguish vicinity miles from point-to-point mileage.



**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.

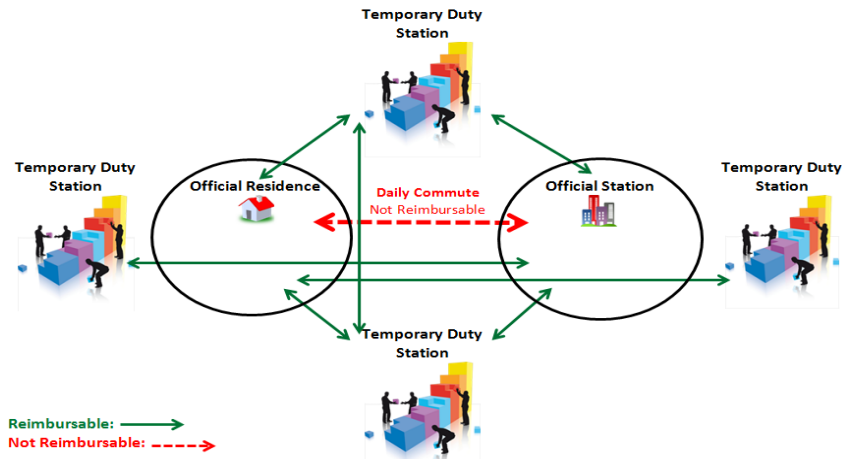
**10.50.25**  
October 1, 2016

**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:

- An employee may be eligible for mileage reimbursement between their official residence and official station only when the travel is in addition to their daily commute, and the additional travel is required for business purposes and approved by the agency. Mileage would never be paid due to a call back, split shift, or on-call situations, as this would be considered the employee's normal commute.
- Mileage reimbursement may be given when an employee passes directly through their official residence or official station.

For example: Travelers **may** be reimbursed for miles driven between their official residence and a temporary duty station even when the traveler passes through 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 Olympia. After training the employee goes by the office in Olympia to do some work before returning home. The miles driven between Lakewood and the training center in Olympia are considered the normal commute and therefore not eligible for reimbursement. However, the miles driven between the work/training locations and work 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.

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**10.50.35**  
October 9, 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 Passengers may be transported in rental motor vehicles if they are engaged in the conduct of official state business and/or specifically authorized by the agency head or authorized designee.
- 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.

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**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.

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**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.

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**10.50.50**

October 1, 2013

**Airline contracts and limitations on reimbursement**

In accordance with the Department of Enterprise Services (DES) negotiated contracts, where a city pair contract exists, such as between Seattle, Washington and Missoula, Montana, reimbursement may be made up to the contract air fare amount. An agency may make reimbursement above the contract airfare only:

- For allowable conditions as stated within the contract documents, **AND**
- When the air carrier has sold all seats for the desired destination.

Except as noted below, reimbursement above the airfare contract is to be at the lowest applicable airfare **not to exceed** tourist class or its equivalent. This reimbursement limitation may be exceeded, if necessary, for the Health and Safety of the traveler (Subsection 10.10.35), and when disabled persons (and a personal care attendant, if necessary for the disabled person to travel) are required to travel.

For specific contract information, contact DES at (360) 902-7400.

**Business class air common carrier** accommodations may be approved when travel is direct between authorized origin and destination points, including connecting points, and either the origin or destination point is outside the continental United States, and the scheduled one-way flight time is in excess of 14 hours, provided all of the following conditions have been met:

- The agency head or authorized designee approves the business class airline accommodations in advance, and
- The traveler has exhausted all state business frequent flyer miles available for an upgrade.

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**10.50.55**

May 1, 1999

**Criteria and limitations for airport selection**

10.50.55.a

Use the criteria for selecting travel alternatives stated in Subsection 10.10.20 for airport selection. In most cases, this means agencies must select the most economical alternative.

10.50.55.b

Use of the local airport is assumed to result in travel expenses that are most economical to the state. Travelers are expected to use their local airport when traveling by regularly scheduled air service on state business, unless an alternative meets one of the criteria and conditions noted in Subsection 10.10.20.

A "Local Airport" is the airport that offers regularly scheduled air service that is closest to the point from which travel begins. In most situations it would be the airport closest to the traveler's residence. For out-of-state destinations, the closest airport that provides direct out-of-state flights may be considered the local airport.

The traveler is to provide documentation to support a decision to use an airport other than the local airport.

If the traveler chooses another airport for reasons other than those specified in Subsection 10.10.20, the traveler must bear any costs in excess of the most economical costs.

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**10.50.65**

October 1, 2015

**Limitations on reimbursement for non-air common carrier costs**

10.50.65.a

Normally, the maximum reimbursement for transportation expenses via non-air common carriers is the lowest applicable fare not to exceed the lowest class fare.

**Business class non-air common carrier** travel may be approved by the agency head or designee when all the following conditions have been met:

- The higher class fare is necessary for having business interaction or for conducting state business while in route to the destination; and
- The higher class fare is less expensive than a coach class airfare or is the only mode of travel available to arrive at the destination.

This reimbursement limitation may be exceeded if necessary for the Health and Safety of the traveler (Subsection 10.10.35), and when disabled persons (and a personal care attendant, if necessary for the disabled person to travel) are required to travel. For specific contract information, contact the Department of Enterprise Services at (360) 902-7400.

10.50.65.b Agencies may adopt written internal policies that allow for use of privately-owned vessels when commercial non-air common carriers are not available or economical. Agency policy must require prior authorization and limit reimbursement to actual costs, such as fuel and moorage, as evidenced by receipts.

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**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.

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**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.

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**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

October 1, 2016

#### 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:

- Transportation services including; taxi, shuttle, limousine fares, town car, Uber and Lyft, (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).



- **Mandatory** fees charged by lodging facilities for items such as room safes.
- Fees charged for internet access required in connection with state business travel.
- Charges for checked baggage, if any, excluding overweight charges, for up to the first two bags on domestic flights.
- As part of their system for management and control of travel related costs, agencies shall define the circumstances under which charges for transportation of equipment and materials required to perform state business are reimbursable as a miscellaneous travel expense.
- Charges for GPS devices required in connection with state business travel to ensure timely arrival of the business destination.

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**10.60.20**  
May 1, 1999

**Bill expenses greater than \$50 to the agency whenever possible**

Whenever possible, the traveler should not pay for motor vehicle rentals, registration fees, rental of rooms for official state business, and other miscellaneous travel expenses in excess of \$50. The traveler should request the vendor of the services to bill the agency in accordance with prescribed purchasing requirements (also refer to Subsections 10.80.50 and 10.80.55).

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**10.60.30**  
May 1, 1999

**Costs for personal care attendant services may be reimbursed**

The cost of personal care attendant services required by disabled travelers in order for them to travel will be allowed as a miscellaneous travel expense. Such costs may include fees and travel expenses of the attendant. The agency head or authorized designee sets the maximum reimbursement for such costs as part of the agency's required system for management and control over travel (refer to Subsection 10.10.10).

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**10.60.40**  
July 1, 2011

**Charges by airlines on international flights**

As part of their system for management and control of travel related costs (refer to Subsection 10.10.10), agencies are required to define the circumstances under which charges assessed by airlines on international flights are reimbursable as miscellaneous travel expenses (examples include baggage fees or seat assignment fees).

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**10.60.50**

October 1, 2016

**State vehicle use of *Good To Go!* passes**

10.60.50.a

Agencies should use *Good To Go!* passes on state vehicles when it makes good business sense to do so. Factors that should be considered include:

- Frequency of travel of a vehicle over tolled bridges;
- Costs associated with non use of passes including increased employee travel time and higher toll rates; and
- Costs/savings associated with use of passes including initial purchase costs, reduced employee travel time, and lower toll rates.

Agencies should actively manage/monitor their *Good To Go!* account. When replenishing the account, agencies should not exceed one month's estimated usage and may not auto-replenish accounts. To avoid higher toll rates and fees associated with toll billings, agencies should maintain a positive balance in their *Good To Go!* account.

For further information about *Good To Go!*, refer to the Washington State Department of Transportation's website at:

<http://www.wsdot.wa.gov/GoodToGo/default.htm>.

10.60.50.b

Use of High Occupancy Toll or Express Toll lanes in state vehicles.

Except as otherwise authorized in law or regulation, state owned vehicles shall utilize the High Occupancy Toll (HOT) or Express Toll lanes only when they meet the posted high occupancy vehicle (HOV) requirement. If the state vehicle is equipped with a *Good To Go!* pass, a pass disabling device must be used. The Washington State Department of Transportation (WSDOT) maintenance vehicles servicing the corridor are exempt from the posted HOV requirement.

For further information about tolling, refer to WSDOT's website at:

<http://www.wsdot.wa.gov/Tolling/>.



## 10.70 Boards, Commissions, or Committees

### 10.70.00

July 1, 2011

### Travel restricted

*On June 7, 2011, the Governor signed Engrossed Second Substitute House Bill 1371 which restricts travel costs for boards and commissions effective July 1, 2011.*

All executive, legislative, or judicial branch boards and commissions must comply with the policies in this section.

- 10.70.00.a All boards and commissions when feasible shall use alternative means of conducting meetings which do not require travel, while still maximizing member and public participation. Refer to Subsection 10.10.25.
- 10.70.00.b When a physical meeting is required, the meetings must be held in public facilities whenever possible.
- 10.70.00.c Unless required as a condition to maintain or receive federal funding or physical presence at a meeting is specifically required by statute, no member of a class one through class three or class five board, commission, council, committee of similar group may receive an allowance for subsistence (meals), lodging or travel expenses when funded by the General Fund - State.

Exceptions may be granted as set forth below for:

- Executive branch agencies, the Director of the Office of Financial Management;
- Judicial branch agencies, the Chief Justice of the Supreme Court;
- Legislative agencies, the Chief Clerk of the House of Representatives and/or the Secretary of the Senate;
- Boards under the authority of a separately elected official, the separately elected official;
- Institutions of higher education, the president of the institution; and
- Constitutionally created boards, the chair of the board.

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**10.70.10**

Jan. 1, 2000

**Types of boards, commissions, or committees**

There are two general categories of Boards, Commissions, or Committees:

- Advisory, coordinating, or planning capacity.
- Rule making capacity.

Reimbursement for travel expenses is dependent upon the type of board, commission, or committee that members are assigned to and the payment option selected.

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**10.70.20**

July 1, 2011

**Meal and lodging reimbursement for members serving in an advisory, coordinating, or planning capacity**

**Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.**

10.70.20.a

This subsection addresses reimbursement for those persons appointed to serve on any state board, commission, or committee in an advisory, coordinating, or planning capacity. This encompasses individuals serving on:

- A **Class One board**, commission, or committee as established in RCW 43.03.220.
- **Others** - Any part-time board, commission, council, committee, or other group of similar nature not covered by RCW 43.03.220 but established by the executive, legislative, or judicial branch to participate in state government in primarily an advisory, coordinating, or planning capacity.

10.70.20.b

Except as otherwise provided by law, **all** members serving in an advisory, coordinating, or planning capacity (class one or others), if entitled to reimbursement for meals and lodging are to be reimbursed under one of the two options listed below. Payments to advisory board members should comply with IRS Annual U.S. Information Returns (1099's) requirements.

**Option 1**

For allowable meal and lodging expenses in non-high cost areas of the Continental USA, reimburse at the hourly, non-high cost per diem rate displayed in Subsection 10.90.20 for each hour spent in going to a meeting, attendance at a meeting, and returning from the meeting.

For allowable meal and lodging expenses in high cost areas of the Continental USA and in all areas outside the Continental USA, reimburse members at an hourly rate equal to 1/24th of the maximum allowable per diem rate in effect at the time of travel for the specific area or locality, as displayed in Subsection 10.90.10.

Under this option, members attending meetings and performing other official business are considered to be in travel status and the three-hour rule (Subsection 10.40.50) and official station rule (Subsection 10.30.40) do not apply. An internal travel policy is required for agencies that use this option.

Members should submit claims for reimbursement on a Travel Expense Voucher designed for members of boards and commissions (form A20-2A) after the travel has occurred.

Subsection 10.30.20 (Exception to the Maximum Allowable Lodging Amounts) may not be used in cases where individuals paid under this option are attending board meetings.

### **Option 2**

Under this option, members are reimbursed allowable meal and lodging expenses on the same basis, and under the same regulations, as regular state officials and employees, unless otherwise provided in statute. These individuals should claim reimbursement on a Travel Expense Voucher (form A20-A). Use of this option for reimbursement requires prior written approval from the agency head or authorized designee.

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## **10.70.30** July 1, 2011

### **Meal and lodging reimbursement for members serving in a rule-making capacity**

**Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.**

This subsection addresses reimbursement for those persons appointed to serve on any state board, commission, or committee in a rule-making capacity. This encompasses individuals serving on:

- **A Class Two, Three, Four, or Five board**, commission, or committee established in RCW 43.03.230, 43.03.240, 43.03.250, or 43.03.265 respectively.

- **Others** – Any part-time board, commission, council, or committee not covered by RCW 43.03.230, 43.03.240, 43.03.250, or 43.03.265, but established by either the executive, legislative, or judicial branch to participate in state government. These members have rule-making authority, perform quasi-judicial functions, have responsibility for the administration or policy direction of a state agency or program, or perform regulatory or licensing functions with respect to a specific profession, occupation, business, or industry.

Except as otherwise provided by law, members who are entitled to reimbursement are to be reimbursed for meals and lodging as follows:

10.70.30.a

### **Class Two, Three, Four and Five Boards**

Individuals serving on either a Class Two, Three, Four, or Five board, commission, council, or committee are to be reimbursed allowable meal and lodging expenses on the same basis, and under the same regulations, as regular state officials and employees, unless specifically provided otherwise in statute. These individuals should claim reimbursement on a Travel Expense Voucher (form A20-A).

10.70.30.b

### **Others**

Individuals serving on any part-time board, commission, council, committee, or other group of similar nature not covered by RCW's 43.03.230, 43.03.240, 43.03.250, or 43.03.265, are to be reimbursed under one of the following two options:

#### **Option 1**

For travel in non-high cost areas of the Continental USA, reimburse members for meal and lodging expenses at the **daily**, non-high cost per diem rate displayed in Subsection 10.90.20 for each day or portion thereof spent to conduct board, commission, council, or committee business.

For travel in high cost areas of the Continental USA or in all areas outside the Continental USA, reimburse members for meal and lodging expenses at the **daily** maximum allowable per diem rate for the location for each day or portion thereof spent to conduct official business. Per diem rates for these locations are contained in Subsections 10.90.10 and 10.90.20.

Under this option, members attending meetings and performing other official business are considered to be in travel status and the three-hour rule (Subsection 10.40.50) and official station rule (Subsection 10.30.40) do not apply. An internal travel policy is required for agencies that use this option.

Individuals should submit claims for reimbursement on a Travel Expense Voucher designed for members of boards and commissions (form A20-2A) after the travel has occurred.

Meal and lodging expense reimbursement under Option 1 does not meet the requirements of an accountable plan as defined by the Internal Revenue Service and is subject to federal employment taxes.

Subsection 10.30.20 (Exception to the Maximum Allowable Lodging Amounts) may not be used in cases where individuals paid under this option are attending board meetings.

### **Option 2**

Under this option, members are reimbursed allowable meal and lodging expenses on the same basis, and under the same regulations, as regular state officials and employees, unless otherwise provided in statute. Claims for reimbursement should be submitted on a Travel Expense Voucher (form A20-A). Use of this option for reimbursement requires prior written approval from the agency head or authorized designee.

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## **10.70.40**

July 1, 2011

### **May lodging taxes be reimbursed?**

**Travel, meal and lodging reimbursement are restricted. Refer to Subsection 10.70.00.**

In addition to the Maximum Lodging Amounts contained in Subsections 10.90.10 and 10.90.20, board members on overnight travel may be reimbursed taxes paid on lodging as evidenced by a receipt. Refer to Subsection 10.90.10.d for rules on lodging taxes for the Non Continental USA and Foreign locations.

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## **10.70.50**

July 1, 2011

### **Exceptions to the meal reimbursement rates**

**Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.**

10.70.50.a

Members of a board, commission, or committee who receive per diem (meals and lodging) reimbursement allowances are expected to pay the cost of any meals provided with meetings, etc. When the meal has been purchased by the agency, the cost can be deducted on form A20-A or form A20-2A as applicable, or the member may make payment to the agency.

- 10.70.50.b Some members of boards, commissions, or committees are specifically authorized by statute to be reimbursed the actual cost of meals. When the actual cost of meals exceeds the meal allowances contained in Subsections 10.90.10 and 10.90.20, receipts must be attached to the form A20-A or A20-2A, or their agency file location referenced.

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**10.70.55**

July 1, 2011

**Who is authorized to be reimbursed for travel expenses?**

**Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.**

Eligibility for travel expense reimbursement is established in the law creating the board, commission or committee. Absent specific authorization, members of boards, commissions or committees are not eligible for travel expense reimbursement.

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**10.70.60**

July 1, 2011

**How should travel expenses other than meals and lodging be reimbursed?**

**Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.**

Unless the law provides a specific reimbursement process, those persons appointed to serve on any state board, commission, or committee (advisory or rule making) are to be reimbursed for transportation and other travel expenses in the same manner as state officials and state employees.

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**10.70.70**

July 1, 2011

**Coffee and light refreshments may be served at board, commission, or committee meetings**

**Travel, meal and lodging reimbursement are restricted. Refer to Subsection 10.70.00.**

All legally authorized boards, commissions, or committees may provide coffee and/or light refreshments at their official public meetings (including executive sessions) under the provisions of Subsection 70.10.20.





## 10.80 Travel Expense Claims, Payments, Reimbursements and Advances

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### 10.80.10

Jan. 1, 2000

#### What is the purpose of the Travel Expense Voucher?

The Travel Expense Voucher (form A20-A or A20-2A) is used to:

- Document the authorization for travel within the state of Washington.
- Document the approval of travel related expenses for all travel.

### 10.80.20

July 1, 2014

#### What are the traveler's responsibilities in completing the Travel Expense Voucher?

The traveler has the following responsibilities for completing the Travel Expense Voucher and certifying travel expenses:

1. Prepare the Travel Expense Voucher, providing the level of detail requested on the form.
2. In the "PURPOSE OF TRIP" column, describe the purpose or accomplishments of the trip in enough detail to document that the travel was essential to carry out the necessary work of the agency.
3. For manually prepared vouchers, attach receipts and documentation required by agency policy and this chapter. (Refer to Subsection 10.80.40). For electronically prepared and submitted vouchers, reference the agency file location for all receipts. 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.
4. Submit the travel voucher to the person authorized to approve travel in accordance with agency policy and the requirements of this section.

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**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.

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**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.

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**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.

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**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](http://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](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](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.

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**10.90.20**  
October 1, 2016**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, 2016	Notes																																			
<p><b>Maximum Allowable Lodging Rates</b> (see notes for tax treatment)</p> <p><b>Non High-Cost Locations</b> (In State and Out-of-State)</p> <ul style="list-style-type: none"> <li>• Maximum rate = \$91.00 / night plus tax</li> <li>• Exception to maximum rate = \$213.00 / day {(91 + 51) x 150% }</li> </ul> <p><b>High-Cost Locations.</b> For rates for individual high cost locations in the Continental USA, refer to the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>.</p> <p><b>Seasonal Lodging Rates.</b> For out of state locations, refer to the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>. For seasonal rate information for Washington state locations, refer to the state Per Diem Rates map on OFM’s Travel Resources website at: <a href="http://www.ofm.wa.gov/resources/travel.asp">http://www.ofm.wa.gov/resources/travel.asp</a>.</p>	<p>The reference for the maximum lodging rates is on the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous 48 states (amounts shown <b>are before adding applicable state and local taxes to the reimbursement rates</b>) or <b>Foreign Per Diem Rates</b> (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.</p>																																			
<p><b>Meal Rates</b> (including taxes and tips and incidental expenses)</p> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 15%; text-align: center;"><u>Non High-Cost Locations</u></th> <th style="width: 15%;"></th> <th colspan="4" style="width: 45%; text-align: center;"><u>High-Cost Locations</u></th> </tr> </thead> <tbody> <tr> <td>Breakfast (25%)</td> <td style="text-align: center;">\$13.00</td> <td style="text-align: center;">\$14.00</td> <td style="text-align: center;">\$15.00</td> <td style="text-align: center;">\$16.00</td> <td style="text-align: center;">\$17.00</td> <td style="text-align: center;">\$19.00</td> </tr> <tr> <td>Lunch (30%)</td> <td style="text-align: center;">15.00</td> <td style="text-align: center;">16.00</td> <td style="text-align: center;">18.00</td> <td style="text-align: center;">19.00</td> <td style="text-align: center;">21.00</td> <td style="text-align: center;">22.00</td> </tr> <tr> <td>Dinner (45%)</td> <td style="text-align: center;"><u>23.00</u></td> <td style="text-align: center;"><u>24.00</u></td> <td style="text-align: center;"><u>26.00</u></td> <td style="text-align: center;"><u>29.00</u></td> <td style="text-align: center;"><u>31.00</u></td> <td style="text-align: center;"><u>33.00</u></td> </tr> <tr> <td>Totals</td> <td style="text-align: center;"><u>\$51.00</u></td> <td style="text-align: center;"><u>\$54.00</u></td> <td style="text-align: center;"><u>\$59.00</u></td> <td style="text-align: center;"><u>\$64.00</u></td> <td style="text-align: center;"><u>\$69.00</u></td> <td style="text-align: center;"><u>\$74.00</u></td> </tr> </tbody> </table>		<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>				Breakfast (25%)	\$13.00	\$14.00	\$15.00	\$16.00	\$17.00	\$19.00	Lunch (30%)	15.00	16.00	18.00	19.00	21.00	22.00	Dinner (45%)	<u>23.00</u>	<u>24.00</u>	<u>26.00</u>	<u>29.00</u>	<u>31.00</u>	<u>33.00</u>	Totals	<u>\$51.00</u>	<u>\$54.00</u>	<u>\$59.00</u>	<u>\$64.00</u>	<u>\$69.00</u>	<u>\$74.00</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: <a href="http://www.gsa.gov">www.gsa.gov</a>. (Meal rates will be referred to as <u>subsistence rates</u>.) 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>
	<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>																																	
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<p><b>Non High-Cost Per Diem Rate</b></p> <ul style="list-style-type: none"> <li>• Daily rate = \$142.00 / day = Non high-cost lodging rate (\$91) + Non high-cost meals rate (\$51)</li> <li>• Hourly rate = \$142.00 / 24 hours = \$5.92 per hour</li> </ul>	<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><b>Privately-Owned Vehicle (POV) Mileage Rate</b> = \$0.54/ mile</p>	<p>Source: IRS Revenue Procedure 2016-01.</p>																																			
<p><b>Privately-Owned Aircraft Mileage Rate</b> = \$1.17/ 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: <a href="http://www.gsa.gov">www.gsa.gov</a>. Nautical mile information can be found on several websites including: <a href="http://www.airportcitycodes.com/">www.airportcitycodes.com/</a></p>																																			
<p><b>Privately-Owned Motorcycle Mileage Rate</b> = \$0.51/ mile</p>	<p>Source: Federal Travel Regulation GSA Bulletin FTR 16-02 Dec. 23, 2015.</p>																																			

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**35.10.65**      **Physical inventory reconciliation and documentation**

May 1, 1999

35.10.65.a      **Perpetual inventory** records must be reconciled with the physical count. The agency must investigate and explain differences, take corrective action when necessary, and adjust the accounting records per Section 85.56. When the reconciliation is complete, the agency inventory officer must certify in writing that the inventory was verified by counting and reconciliation.

35.10.65.b      Under the **periodic inventory** system, the physical inventory listing resulting from the physical count constitutes adequate documentation of the inventory. After the count is complete, the process is one of calculation rather than reconciliation. The inventory units are to be assigned a cost according to the method selected, the total cost of the inventory is to be calculated, and the appropriate accounting adjustments are to be made as per Section 85.56. The agency inventory officer must certify in writing that the inventory was verified by an actual count.

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**35.10.70**      **Retaining inventory records**

May 1, 1999

The inventory reconciliation and certification must be retained by the agency as documentary support for its inventory. The agency should retain this documentation in accordance with agency-approved records-retention schedules.

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**35.10.75**      **Lost or stolen property**

May 1, 1999

When suspected or known losses of inventories occur, agencies should conduct a reasonable search for the missing inventory. If the missing items are not found:

- Follow the loss procedures identified in Section 70.75, and
- Remove the lost or stolen items from the inventory and accounting records.

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## Chapter 40 - E-Commerce: Electronic Acceptance and Disbursement of State Funds/Benefits

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### 40.10 General Provisions

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40.10.10	Policies in this chapter are minimum standards	July 1, 2010
40.10.20	Authority for these policies	Oct. 1, 2016
40.10.30	Applicability	July 1, 2010
40.10.40	Responsibilities of the Office of Financial Management	July 1, 2010
40.10.50	Responsibilities of the Office of State Treasurer	July 1, 2010

### 40.20 Acceptance of Electronic Funds by State Agencies

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40.20.10	Methods of electronic funds acceptance	July 1, 2010
40.20.15	Automated clearing house transfers	July 1, 2011
40.20.20	Credit cards and debit cards	July 1, 2010
40.20.30	Wire transfers, lockbox services, remote deposit services, and other electronic technologies	Oct. 1, 2011

### 40.30 Disbursement of Electronic Funds/Benefits by State Agencies

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40.30.10	Methods of electronic funds disbursement	Oct. 1, 2016
40.30.15	Automated clearing house transfers	July 1, 2011
40.30.20	Wire transfers	July 1, 2010
40.30.30	Electronic benefit transfers, payroll cards, stored value cards, and other electronic technologies	Oct. 1, 2016
40.30.40	Purchase cards	Oct. 1, 2016
40.30.50	State travel cards	Jan. 1, 2012
40.30.60	Fuel cards	Jan. 1, 2012

**40**  
**E-Commerce**

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**40.40      Economic Feasibility Study**

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40.40.10	Purpose and components of an economic feasibility study	Oct. 1, 2011
40.40.20	Economic feasibility elements	Oct. 1, 2011
40.40.30	Business Case	Oct. 1, 2011
40.40.40	Cost Benefit Analysis	Oct. 1, 2011
40.40.50	Supporting documentation	Oct. 1, 2011
40.40.60	Steps to request approval from the Office of Financial Management	Jan. 1, 2012
40.40.70	Steps after approval is obtained	July 1, 2010

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**40.50      Privacy Issues**

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40.50.10	General provisions	June 1, 2014
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## 40.10 General Provisions

### 40.10.10

July 1, 2010

### Policies in this chapter are minimum standards

This chapter contains policies and requirements for the acceptance and/or disbursement by state agencies of state funds/benefits via electronic means, also referred to as electronic commerce (e-commerce). This includes, but is not limited to, credit cards and debit cards, purchase cards, automated clearing house (ACH) transfers, and electronic benefit transfers (EBTs).

The policies and procedures in this chapter are the minimum requirements that all state agencies must meet. An agency may establish additional policies and requirements, as long as the agency meets the required minimum standards.

### 40.10.20

October 1, 2016

### Authority for these policies

40.10.20.a

Pursuant to RCW 43.41.110(13) the Office of Financial Management (OFM) is the official state agency to estimate and manage the cash flow of all public funds and shall adopt such rules as are necessary to manage the cash flow of public funds.

40.10.20.b

RCW 43.41.180 authorizes the Office of Financial Management to approve the electronic transfer of funds.

No state agency may use electronic or other technological means, including credit cards, without specific continuing authorization from the Office of Financial Management.

40.10.20.c

As defined in RCW 43.08.015 the state treasurer shall take such actions as are necessary to ensure the effective cash management of public funds. This cash management shall include the authority to represent the state in all contractual relationships with financial institutions. The state treasurer may delegate cash management responsibilities to the affected agencies with the concurrence of the Office of Financial Management.

40.10.20.d

Under RCW 43.88.160(5d) the Office of the State Treasurer (OST) shall coordinate agencies' acceptance and use of credit cards and other payment methods, if the agencies have received authorization under RCW 43.41.180.

- 40.10.20.e Under RCW 39.26.090 the Department of Enterprise Services (DES) is to establish overall state policies, standards, and procedures regarding the procurement of goods and services by all state agencies, and develop policies and standards for the use of credit cards or similar methods to make purchases.
- 40.10.20.f RCW 28B.10.029 authorizes institutions of higher education to independently exercise certain powers otherwise granted to the director of DES.
- 40.10.20.g The Budget and Accounting Act, RCW 43.88.160(4)(a) requires that the director of the Office of Financial Management (OFM), as an agent of the governor, develop and maintain a system of internal controls. Refer to Chapter 20.
- 40.10.20.h Additionally, refer to Chapter 65 for information related to banking services, and RCW 39.58.080 for deposit of public funds.

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**40.10.30**  
July 1, 2010**Applicability**

This chapter is applicable to all agencies of the state of Washington, unless otherwise exempted by statute or rule. The Budget and Accounting Act (RCW 43.88.020) defines the term “Agency” to mean and include “...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.



40.20.30.c Electronic payment types where an EFS is **NOT required** include, but are not limited to:

- **Wire transfers:**
  - Acceptance of wire transfers can be expensive and therefore should not be used routinely. Wire transfers can be processed into treasury and treasury trust accounts under special circumstances. Wires which are needed immediately and singular in nature do not require an EFS.  
  
**However**, agencies considering a recurring or routine wire transfer **must complete** an EFS, and the agency must work with OST to ensure that there is not a less expensive alternative available.
  - Acceptance of wire transfers into local accounts must be on the list of services in the master contract that has been negotiated by OST with the local bank. If it is not, contact OST to amend the contract. Refer to Chapter 65 for information related to banking services.
- **Inter-agency payments (IAP).** IAP is the preferred method to pay other state agencies or to allocate or transfer costs between accounts, programs, etc., within an agency when both the paying and receiving accounts are either treasury or treasury trust accounts.
- **Interfund transfers (IFT).** IFT is the preferred method in AFRS for transferring cash between treasury and/or treasury trust accounts within the same agency. IFT transactions are used during the fiscal year to allocate or transfer costs between accounts, within an agency when both the paying and receiving accounts are either treasury or treasury trust accounts. IFT transactions are not valid in the adjustment months of 99 and 25.



## 40.30 Disbursement of Electronic Funds/Benefits by State Agencies

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### 40.30.10

October 1, 2016

### Methods of electronic funds disbursement

The disbursement of electronic funds includes all forms of disbursing monies and/or payment information through electronic means.

These vehicles include, but are not limited to:

- Automated clearing house transfers
- Wire transfers
- Electronic benefit transfers
- Payroll cards
- Stored value cards
- State Purchase Card
- State Travel Card
- Fuel Cards

### 40.30.15

July 1, 2011

### Automated clearing house transfers

The preferred method for agencies disbursing funds electronically is automated clearing house (ACH) transfers. This method is generally the least expensive method for disbursing funds electronically.

Agencies are **required** to evaluate ACH as the primary option for disbursing funds electronically.

An economic feasibility study (EFS) is **not required** to be submitted to the Office of Financial Management for approval for the following:

- Disbursement of funds by ACH through the Office of the State Treasurer (OST).
- Direct deposit (ACH) of employee's earnings. Refer to Subsection 25.70.20.

**However**, agencies are required to contact OST prior to implementing disbursement of ACH transfers:

- Agencies must coordinate with OST to ensure compliance with National Automated Clearing House Association (NACHA) rules.
- Agencies must ensure that all contract amendments needed on the Agreement for Concentration Account Services for treasury and treasury trust accounts have been made, or, if a local account is being utilized, ensure that disbursement by ACH is included in the list of services on the master contract negotiated by OST with the local bank.
- Coordination with OST for testing of the ACH file and other necessary procedures must also be undertaken.

Refer to Subsection 85.36.20 for additional information related to ACH disbursements. Refer to Chapter 65 for further information related to banking services.

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**40.30.20**  
July 1, 2010

**Wire transfers**

Disbursement by wire transfer can be expensive and therefore should not be used routinely. Wire transfers can be processed from treasury and treasury trust accounts under special circumstances. Wires which are needed immediately and singular in nature do not require an EFS.

**However**, agencies considering a recurring or routine wire transfer **must complete** an EFS, and the agency must work with OST to ensure that there is not a less expensive alternative available.

Disbursement by wire transfers out of local accounts must be on the list of services on the master contract negotiated by OST with the local bank. If it is not, contact OST to amend the contract. Refer to Chapter 65.

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**40.30.30**

October 1, 2016

**Electronic benefit transfers, payroll cards, stored value cards, and other electronic technologies**

40.30.30.a

In general, unless specifically authorized by law, agencies wishing to disburse funds/benefits via electronic benefit transfers (EBTs), stored value cards, or any other electronic technology **must receive approval** by the Office of Financial Management (OFM) **prior to** implementation.

Payroll cards and expansions of existing processes **may also require** approval by OFM.

40.30.30.b

Electronic payment types where an economic feasibility study (EFS) **is required** include, but are not limited to:

- **Electronic benefit transfers (EBTs).** EBTs are a method for making disbursements to benefit recipients. EBT is similar in nature to a debit card. The recipient's benefits are encoded on a magnetic stripe card.
- **Stored value cards.** A card for which the prefunded value is associated with a bank account, which must be accessed for payment authorization. These cards can be reloadable or disposable, and include cards such as prepaid cards, flexible spending account cards, government benefit cards, etc. Contact OST's Cash Management Section regarding available contracts.

40.30.30.c

Electronic payment types where an **EFS may be required** include, but are not limited to:

- **Payroll cards.** A card for which employee's net pay is loaded and made accessible to an employee. Payroll cards are a form of a stored value card. Contact OST's Cash Management Section regarding available contracts. Refer to Section 25.70 for more information regarding employee payment options.
- **Expansions of existing processes.** Agencies planning an expansion should contact their assigned OFM Accounting Consultant to determine if an EFS is needed. Contact OST's Cash Management Section regarding available master contracts.

40.30.30.d Electronic payment types where an **EFS is NOT required** include, but are not limited to:

- **Inter-agency payments (IAP).** IAP is the preferred method to pay other state agencies or to allocate or transfer costs between accounts, programs, etc., within an agency or when both the paying and receiving accounts are either treasury or treasury trust accounts.
- **Interfund transfers (IFT).** IFT is the preferred method in AFRS for transferring cash between treasury and/or treasury trust accounts within the same agency. IFT transactions are used during the fiscal year to allocate or transfer costs between accounts, within an agency when both the paying and receiving accounts are either treasury or treasury trust accounts. IFT transactions are not valid in the adjustment months of 99 and 25.
- **Gift cards. Gift cards may be used by agencies as a convenient means for incentives or administering special programs.** The agency must ensure adequate internal controls are in place to safeguard the assets. Refer to Chapter 20 for more information on internal controls.

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## 40.30.40

October 1, 2016

## Purchase cards

40.30.40.a

### Requirements

Agencies may only use credit and/or debit cards issued through the state charge card system and the fuel card program authorized by the Department of Enterprise Services (DES), unless there is specific authority which authorized an agency to independently contract for purchase card services.

Agencies must follow the DES policies and procedures on the use of purchase cards.

Purchase cards are to be used within the same statutes, rules, policies, and procedures as purchases by any other means of payment.

Agencies must develop internal policies and procedures in line with the purchase card policies and procedures set by DES. Internal policy should include, but not limited to:

- Internal control requirements in line with SAAM Chapter 20 and DES's policies and procedures.

- The agency established purchase card reporting structure/hierarchy for the agency and ensuring proper separation of duties. For example, a card user may not be the reviewer or approving official for their own transactions.
- Consideration of the State ethics laws.
- Disciplinary procedures related to unauthorized use of cards and card renewal procedures.

## 40.30.40.b Restrictions

Agencies may not use the purchase card to pay other state agencies or to make payments between internal departments within an agency.

**Exceptions** to this are as follows:

- When prior written approval is received from the Office of Financial Management based on the requirements in Subsection 40.40.10, or
- When the paying and/or receiving account is a local account, and the receiving agency has agreed to accept the inter-agency purchase card payments, or
- The Department of Transportation's *Good To Go!* Prepaid toll accounts. Agencies should actively manage/monitor their *Good To Go!* account. Agencies may not auto-replenish accounts. When replenishing the account, agencies should not exceed one month's estimated usage.

## 40.30.40.c Rebate/incentive programs

Each agency should establish a policy for accounting for any rebates/incentives received from any merchants or the issuing bank. The policy should address the individual business needs of the agency and should cover how the rebates are to be recorded. Note that all merchant losses on agency accounts may be deducted by the issuing bank when determining agency rebate amounts. Therefore an agency should make a reasonable effort to ensure that unauthorized or disputed transactions are promptly reported.

Rebates should be recorded as either a recovery of expenditures or miscellaneous revenue depending on the timing of the receipt of the rebate and/or the source of funds expended for the purchase card transactions.

For further information on the state charge card system, refer to Subsection 10.10.45 or contact DES at (360) 902-7400.

For additional information related to disbursement mechanisms, refer to Subsection 85.36.20.

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**40.30.50**

January 1, 2012

**State travel cards**

Agencies must follow the policies and procedures in Subsections 10.10.45, 10.30.60, and 10.50.40 on the use of state travel cards. No type of credit card and/or debit card other than the state charge card system and the fuel card program authorized by the Department of Enterprise Services (DES) may be used by agencies.

For further information on state travel cards, contact DES at (360) 902-7400.

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**40.30.60**

January 1, 2012

**Fuel cards**

Agencies must follow the policies and procedures in Subsection 85.36.20 on the use of fuel cards. No type of credit card and/or debit card (including specific gas station credit cards) other than the state charge card system and the fuel card program authorized by the Department of Enterprise Services (DES) may be used by agencies.

For further information on the fuel card program, contact DES at (360) 902-7400.



## 40.40

# Economic Feasibility Study

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### 40.40.10

October 1, 2011

### Purpose and components of an economic feasibility study

The purpose of an economic feasibility study (EFS) is to demonstrate the net benefit of a proposed project for accepting or disbursing electronic funds/benefits, taking into consideration the benefits and costs to the agency, other state agencies, and the general public as a whole.

The EFS is composed of **two required forms**:

- Business Case
- Cost Benefit Analysis

These forms are available on the Office of Financial Management's (OFM) E-Commerce Resources website at:

<http://www.ofm.wa.gov/resources/ecommerce.asp>.

The agency **must submit** its EFS and request for approval to OFM **prior to** accepting or disbursing electronic funds/benefits, except where noted in Sections 40.20 and 40.30. Approval from OFM is required for pilot and permanent projects, and both internet and retail projects. When completing the EFS, the agency should consider only those portions of the proposed project that are related to electronic payment processing.

If the project includes acceptance of credit cards and/or debit cards, the EFS must specify how funds/benefits will be accepted (such as, over the counter, via the internet, etc.). The EFS must also specify which card brands will be accepted (such as, VISA, MasterCard, Discover, American Express, etc.).

In addition, supporting documentation can provide additional detail on the elements and may be submitted with the EFS if necessary.



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**40.40.20**  
October 1, 2011

**Economic feasibility elements**

Economic feasibility elements include, but are not limited to:

- Increased agency revenue,
- Decreased agency revenue,
- Increased agency costs,
- Decreased agency costs,
- Increased revenue to other agencies and/or the general public,
- Decreased revenue to other agencies and/or the general public,
- Increased costs to other agencies and/or the general public,
- Decreased costs to other agencies and/or the general public, and,
- Other public benefits.

These items are to be described in detail in the Business Case, and the associated dollar amounts for these items included in the Cost Benefit Analysis. The elements for the agency should be separated from those of other state agencies and the general public so that the potential funding requirements can be discerned.

Additional guidance on economic feasibility elements is available on the Office of Financial Management's E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

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**40.40.30**  
October 1, 2011

**Business Case**

The Business Case is to be submitted on the Business Case form. The Business Case form is available on the Office of Financial Management's E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

The Business Case provides an analysis of the business environment including, but not limited to, a description of who the expected customers are, the nature of the business, how the payment is currently being processed, if applicable, and the current and expected volume and timing of transactions. The Business Case also presents the benefits of the proposed project.

The Business Case includes a description of the assumptions made in the economic feasibility analysis and the reasoning behind those assumptions.

If a project includes electronic payment methods other than ACH, the Business Case is **required** to explain why ACH would not be a viable option for the agency's project. Other alternative processes considered should be noted and the consequences of not implementing the proposed project are to be explained.

A summary of the agency's economic feasibility elements and the potential need for funding are to be included in the Business Case. A summary of the economic impact on other state agencies and the general public is also presented in the Business Case.

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**40.40.40**

October 1, 2011

**Cost Benefit Analysis**

The Cost Benefit Analysis is presented on the Cost Benefit Analysis form. The Cost Benefit Analysis form is available on the Office of Financial Management's E-Commerce Resources website at:  
<http://www.ofm.wa.gov/resources/ecommerce.asp>.

The Cost Benefit Analysis summarizes the revenues and costs involved with the proposed project. The amounts in the Cost Benefit Analysis should reflect the amounts and assumptions in the Business Case. An analysis summarizing the impact to the agency, other state agencies, and the general public is also included, as applicable.

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**40.40.50**

October 1, 2011

**Supporting documentation**

If necessary, additional supporting documentation may be included with the EFS to support the Business Case and Cost Benefit Analysis.

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**40.40.60**

January 1, 2012

**Steps to request approval from the Office of Financial Management**

1. Ensure that any project is authorized under RCW 43.88.160 (5). Refer to Subsection 40.10.20.d.
2. It is strongly recommended that the agency work together with its internal information services, program and accounting/fiscal staff, as well as the agency's assigned Office of Financial Management (OFM) Accounting Consultant and Budget Analyst to define the project, analyze its viability, and receive assistance in preparing an EFS.

Additional guidance is available on OFM's E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

3. Consider conducting a survey or some other form of evaluation to help determine the needs and usage of the project by potential customers.
4. For new endeavors, consider undertaking a pilot project with limited scope, location and complexity to help determine its overall feasibility. Approval from OFM is required for both pilot and permanent projects.
5. If the electronic payment feature of the project can be separated from the entire project, the EFS should be prepared on the payment piece only.
6. Contact the OST Cash Management Section to discuss contracts, merchant IDs, equipment, software, and banking fees. Other banking agreements and applicable cash management laws should also be addressed. Refer to Chapter 65 for further information related to banking services.
7. Contact the Public Deposit Protection Commission to discuss any potential out of state banking issues and any other depository concerns. Refer to Subsection 65.10.10.c.
8. In addition to the EFS approval, agencies whose projects include investments in information technology may require additional approvals:
  - If an agency is proposing to invest in an agency financial or administrative system, a separate Systems Approval may be required. Refer to Subsection 80.30.88.
  - An additional approval from the Office of the Chief Information Officer (OCIO) and/or the Technology Services Board may also be required. Agencies should contact their assigned OCIO Senior Technology Consultant to determine if this additional approval is required.
9. Consult with the agency's Assistant Attorney General on any legal issues.

10. Prepare an EFS in conjunction with the agency's assigned OFM Accounting Consultant, the OFM E-Government Consultant, the OFM Budget Analyst, and OST. It is strongly recommended that agencies prepare and submit a draft EFS to OFM and OST for review and comment prior to submitting the final EFS for approval. Additional guidance is available on OFM's E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

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**40.40.70**

July 1, 2010

**Steps after approval is obtained**

1. For all projects, contact the Office of the State Treasurer, Cash Management Section.
2. Set up procedures to account for the processing fees and other banking costs associated with the electronic receipt and/or disbursement of funds. Unless otherwise provided by law, electronic payment processing and/or transaction fees may not be netted from revenues. Agencies operating in appropriated accounts are to record costs associated with the electronic receipt and/or disbursement of funds as expenditures. Such information should be readily available when requested.
3. Set up procedures to reconcile receipts with the amounts reported by outside entities.
4. If the project involves the internet, create an application design and test it prior to implementation.
5. Train personnel and market the project as appropriate.
6. Collect data on the actual usage, revenue, cost, etc., of the project. Such information is useful for determining ongoing economic feasibility.



## 40.50 Privacy Issues

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### 40.50.10

June 1, 2014

### General provisions

Agencies should develop policies and procedures to implement state and federal laws governing privacy protections. These laws pertain to both internet and non-internet electronic applications.

**Privacy Notice: Safeguarding and disposition of personal information must be consistent with Executive Order 00-03, April 25, 2000; OCIO Policy 141; and RCW 42.56.210.**

State agencies accepting credit cards and/or debit cards must comply with Payment Card Industry – Data Security Standards (PCI-DSS) to safeguard cardholder data. Additional guidance is available on OFM’s E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

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## Chapter 75 - Uniform Chart of Accounts

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### **75.10 Coding Structures**

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75.10.10	About the uniform chart of accounts	June 1, 2015
75.10.20	Descriptions of the code types	June 1, 2015

### **75.20 Agency Codes and Authorized Abbreviations**

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

### **75.30 Fund / Account Codes**

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75.30.10	GAAP fund types	June 1, 2011
75.30.20	Cash and budget type codes	Jan. 1, 2016
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	July 1, 2015
75.30.50	Account codes: sequential by code number	Oct. 1, 2016
75.30.60	Account codes: alphabetical by title	Oct. 1, 2016

### **75.40 General Ledger Account Codes**

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75.40.10	Sequential by code number	Oct. 1, 2016
75.40.20	Sequential by code number with description	Oct. 1, 2016

75  
Uniform Chart of Accounts

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**75.50 Expenditure Authority Codes**

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75.50.10	Expenditure authority type and expenditure character codes with descriptions	Oct. 1, 2016
75.50.20	Operating expenditure authority codes	Jan. 1, 2016
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

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**75.60 Statewide Program Codes**

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75.60.10	Sequential by code number with descriptions	Oct. 1, 2016
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**75.65 Statewide Project Type Codes**

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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

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**75.70 Object/Subobject/Sub-subobject Codes**

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75.70.10	Sequential by code number	July 1, 2014
75.70.20	Sequential by code number with description	July 1, 2015

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**75.80 Revenue Source Codes**

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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	Oct. 1, 2016
75.80.40	Sequential by code number with description	Oct. 1, 2016



## Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
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**

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**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

AGENCY NUMBER	AGENCY TITLE
	<b>93 - Bond Retirement and Interest</b>
0100	Bond Retirement and Interest (BRI)
	<b>94 - Other Budgeted Expenditures</b>
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)
	<b>99 - Non-State Organizations</b>
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, 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).

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## Uniform Chart of Accounts

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

---

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**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

CODE	BUDGET TYPE
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Budget type codes are used to designate the degree to which an account is subject to expenditure authority and allotment control. The budget type for all state accounts is presented in Subsection 75.30.50.

A	<p><b>Appropriated Account</b></p> <p>Appropriated accounts require legislative authorization for an agency to make expenditures and incur obligations for specific purposes from designated resources available or estimate to be available during a specific period of time. The agency spending (allotment) plan is subject to review and approval by the Office of Financial Management (OFM).</p>
B	<p><b>Budgeted (Nonappropriated/Allotted) Account</b></p> <p>Budgeted accounts do not require legislative authorization for an agency to make expenditures and incur obligations. However, the agency spending (allotment) plan from designated resources available or estimated to be available during a specific period of time, is subject to review and approval by the OFM.</p>
H	<p><b>Nonappropriated/Nonallotted (Higher Education Special) Account</b></p> <p>Nonappropriated/nonallotted higher education accounts do not require legislative appropriation nor OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. This category is used by the institutions of higher education and consists of the following accounts: 143, 145, 147, 148, 443, and 505. All are local cash type 3.</p>
M	<p><b>Mixed (Partial Appropriated or Allotted/ Partial Nonappropriated) Account</b></p> <p>Specific portions of mixed accounts require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. The remaining parts of the disbursements from a mixed account are not subject to either expenditure authority or spending plan approval. This category consists of the following accounts: 045, 11V, 133, 14F, 15B, 17B, 17R, 18K, 19P, 401, 422, 470, 496, 540, 544, 551, 600, 608, 609, 645, 759, 788, and 833.</p>
N	<p><b>Nonappropriated/Nonallotted Account</b></p> <p>Nonappropriated/nonallotted accounts do not require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time.</p>

**75.30.30**

July 1, 2002

**Fund types and subsidiary accounts –  
government-wide statement codes**

<b>FUND TYPE TITLE</b>	<b>GOVERNMENT-WIDE CODE</b>
<b>1. GOVERNMENTAL FUNDS:</b>	
General Fund	1
Special Revenue Funds	1
Debt Service Funds	1
Capital Projects Funds	1
Permanent Funds	1
<b>2. PROPRIETARY FUNDS:</b>	
Enterprise Funds	2
Internal Service Funds	1
<b>3. FIDUCIARY FUNDS:</b>	
Private-Purpose Trust Funds	-
Investment Trust Funds	-
Pension (and Other Employee Benefit) Trust Funds	-
Agency Funds	-
<b>4. GENERAL CAPITAL ASSETS &amp; LONG-TERM OBLIGATIONS:</b>	
General Capital Assets Subsidiary Account	1
General Long-Term Obligations Subsidiary Account	1
<b>5. DISCRETE COMPONENT UNITS:</b>	
Proprietary Fund Type Component Units	-

## Uniform Chart of Accounts

<b>Fund Type Title / Roll-Up Fund Title</b>	<b>Roll-Up Fund</b>	<b>Fund Statement Code</b>	<b>Threshold level* 6/30/15</b>
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	612,000
Judges Retirement Fund	HQ	4A	26,000
School Employees' Retirement System Plan 2 and 3 Defined Benefit Plan	HR	4A	1,000,000
School Employees' Retirement System Plan 3 Defined Contribution Plan	HS	4A	1,000,000
Deferred Compensation Trust Fund	HT	4A	1,000,000
<b>Agency Funds</b>			
Clearing Fund	KA	4D	N/A
Suspense Fund	KB	4D	N/A
Local Government Distributions Fund	KC	4D	N/A
Pooled Investments Fund	KD	4D	N/A
Retiree Health Insurance Fund	KE	4D	N/A
<b>4. <u>GENERAL CAPITAL ASSETS &amp; LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS</u></b>			
General Capital Assets Subsidiary	LA	8A	1,000,000
General Long-Term Obligations Subsidiary	LB	8B	1,000,000
<b>5. <u>DISCRETE COMPONENT UNITS</u></b>			
Proprietary Fund Type Financing Authorities	MZ	9Z	N/A

\* The threshold level presented is for consideration of prior period adjustments, refer to Subsection 90.20.15.

## Uniform Chart of Accounts

**75.30.50**

October 1, 2016

**Account codes: sequential by code number**

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Closing GL Code</b>	<b>Account Title</b>
001	AA	AA	7000	A	1	9390	General Fund
002	BE	BA	3030	A	1	9323	Hospital Data Collection Account
003	BD	BA	2400	A	1	9321	Architects' License Account
006	GA	GA	0850	A	1	9400	Public Records Efficiency, Preservation and Access Account
007	BF	BA	4650	A	1	9324	Winter Recreation Program Account
014	BF	BA	4900	A	1	9324	Forest Development Account
018	AC	AA	4650	A	1	9324	Millersylvania Park Current Account
01B	BF	BA	4900	A	1	9324	ORV and Nonhighway Vehicle Account
01E	AC	AA	4900	A	1	9242	Geothermal Account
01F	BE	BA	2350	B	2	9323	Crime Victims' Compensation Account
01L	DB	DA	7000	A	1	9310	Higher Education Construction Account
01M	BF	BA	4650	A	1	9324	Snowmobile Account
01N	AC	AA	3100	A	1	9323	Institutional Impact Account
01P	KB	HD	7000	N	1	N/A	Suspense Account
01R	KB	HD	0900	N	1	N/A	Undistributed Receipts Account
01T	KC	HD	1400	N	1	N/A	Local Leasehold Excise Tax Account
023	AC	AA	4610	A	1	9324	Special Grass Seed Burning Research Account
024	BD	BA	2400	A	1	9321	Professional Engineers' Account
025	BB	BA	2050	B	2	9320	Pilotage Account
026	BD	BA	2400	A	1	9321	Real Estate Commission Account
027	BF	BA	4610	A	1	9324	Reclamation Account
02A	BF	BA	4900	A	1	9324	Surveys and Maps Account
02G	BE	BA	3030	A	1	9323	Health Professions Account
02H	BE	BA	3150	B	1	9323	Business Enterprises Revolving Account
02J	BD	BA	1650	A	1	9321	Certified Public Accountants' Account
02K	BE	BA	2250	A	1	9323	Death Investigations Account
02M	BB	BA	4050	A	1	9320	Essential Rail Assistance Account
02N	BF	BA	4650	A	1	9324	Parkland Acquisition Account



## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
065	DB	DA	3800	A	1	9310	Western Washington University Capital Projects Account
066	DB	DA	3760	A	1	9310	The Evergreen State College Capital Projects Account
06A	BF	BA	4670	A	1	9324	Salmon Recovery Account
06G	BD	BA	2400	A	1	9321	Real Estate Appraiser Commission Account
06H	BD	BA	0850	B	2	9321	Washington State Legacy Project, State Library, and Archives Account
06J	BD	BA	1020	B	2	9321	Securities Prosecution Account
06K	BE	BA	1030	A	1	9323	Lead Paint Account
06L	BD	BA	2400	A	1	9321	Business and Professions Account
06N	AZ	AA	1400	A	2	9238	Local Tax Administration Account
06R	BD	BA	2400	A	1	9321	Real Estate Research Account
06T	BD	BA	2400	A	1	9321	License Plate Technology Account
070	AC	AA	4670	A	1	9242	Outdoor Recreation Account
071	BF	BA	4770	A	1	9324	Warm Water Game Fish Account
072	AC	AA	4610	A	1	9242	State and Local Improvements Revolving Account - Water Supply Facilities
075	DA	DA	3000	A	1	9248	State Social and Health Services Construction Account
076	KD	HD	7010	N	1	N/A	Treasury Income Account
07A	BD	BA	1020	B	2	9321	Mortgage Lending Fraud Prosecution Account
07B	BD	BA	2400	N	2	9323	Organ and Tissue Donation Awareness Account
07C	BF	BA	4610	A	1	9324	Vessel Response Account
07E	BF	BA	4900	B	2	9324	Contract Harvesting Revolving Account
07F	AZ	AA	4770	B	2	9242	Commercial Fisheries Buyback Account
07J	BE	BA	2400	B	2	9323	“Helping Kids Speak” Account
07K	BD	BA	2400	N	2	9321	Special License Plate Applicant Trust Account
07L	BD	BA	0800	B	2	9321	Legislative International Trade Account
07N	BB	BA	4050	B	2	9320	Produce Railcar Pool Account
07T	BD	BA	1790	B	2	9330	Commemorative Works Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
07V	BF	BA	4770	B	2	9324	Fish and Wildlife Enforcement Reward Account
07W	BE	BA	3000	A	1	9323	Domestic Violence Prevention Account
080	BD	BA	2150	A	1	9321	Grade Crossing Protective Account
081	BA	BA	2250	A	1	9320	State Patrol Highway Account
082	BB	BA	2400	A	1	9320	Motorcycle Safety Education Account
084	BE	BA	1790	A	1	9323	Building Code Council Account
086	BE	BA	2250	A	1	9323	Fire Service Training Account
087	BF	BA	4900	B	1	9324	Park Land Trust Revolving Account
08A	BG	BA	7000	A	1	9310	Education Legacy Trust Account
08B	AC	AA	3400	N	2	9310	Foster Care Endowed Scholarship Trust Account
08C	BG	BA	2400	B	2	9310	Gonzaga University Alumni Association Account
08E	AC	AA	1030	B	2	9323	Individual Development Account Program Account
08F	BF	BA	2400	B	2	9324	Lighthouse Environmental Programs Account
08G	BE	BA	1070	B	2	9323	Flexible Spending Administrative Account
08H	BD	BA	2450	A	1	9321	Military Department Rental and Lease Account
08J	BE	BA	1070	B	2	9323	Prescription Drug Consortium Account
08K	BE	BA	3000	A	1	9323	Problem Gambling Account
08L	BF	BA	2400	B	2	9324	“Ski & Ride Washington” Account
08M	BA	BA	4070	A	1	9234	Small City Pavement and Sidewalk Account
08N	AC	AA	3400	N	2	9310	State Financial Aid Account
08P	BF	BA	4650	B	2	9324	State Parks Education and Enhancement Account
08R	BF	BA	4610	A	1	9324	Waste Tire Removal Account
08T	AZ	AA	4050	B	2	9320	Transportation Innovative Partnership Account
08V	BE	BA	3050	B	2	9323	Veterans Stewardship Account
08W	BF	BA	2400	B	2	9324	“Washington’s National Park Fund” Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
094	BB	BA	4050	A	1	9320	Transportation Infrastructure Account
095	BE	BA	2350	A	1	9323	Electrical License Account
096	BA	BA	4050	A	1	9234	Highway Infrastructure Account
097	BA	BA	4050	B	1	9320	Recreational Vehicle Account
098	BF	BA	4770	A	2	9324	Eastern Washington Pheasant Enhancement Account
099	BA	BA	4050	A	1	9234	Puget Sound Capital Construction Account
09A	BD	BA	2400	B	2	9321	We Love Our Pets Account
09B	BF	BA	4650	B	2	9324	Boating Safety Education Certification Account
09C	AC	AA	4670	A	1	9242	Farm and Forest Account
09E	BA	BA	4110	A	1	9234	Freight Mobility Investment Account
09F	BB	BA	4050	A	1	9320	High-Occupancy Toll Lanes Operations Account
09G	AC	AA	4670	A	1	9242	Riparian Protection Account
09H	BA	BA	4050	A	1	9234	Transportation Partnership Account
09J	BF	BA	4770	B	2	9324	Washington Coastal Crab Pot Buoy Tag Account
09K	BE	BA	0750	N	2	9323	Life Sciences Discovery Account
09L	BE	BA	3030	B	2	9323	Nursing Resource Center Account
09M	BF	BA	2250	A	1	9324	Aquatic Invasive Species Enforcement Account
09N	BF	BA	4770	A	1	9324	Aquatic Invasive Species Prevention Account
09P	BD	BA	1400	A	1	9325	City-County Assistance Account
09R	AC	AA	0750	A	1	9321	Economic Development Strategic Reserve Account
09T	BD	BA	3550	N	1	9325	Washington Main Street Trust Fund Account
102	BA	BA	4060	A	1	9234	Rural Arterial Trust Account
104	BF	BA	4770	A	1	9324	State Wildlife Account
106	BB	BA	2400	A	1	9320	Highway Safety Account
107	BD	BA	1400	A	1	9321	Liquor Excise Tax Account
108	BA	BA	4050	A	1	9234	Motor Vehicle Account
109	BA	BA	4050	A	1	9234	Puget Sound Ferry Operations Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
10A	BF	BA	4610	A	1	9324	Aquatic Algae Control Account
10B	BE	BA	1030	A	1	9323	Home Security Fund Account
10F	BB	BA	2400	B	2	9320	Share the Road Account
10G	BF	BA	4610	A	1	9324	Water Rights Tracking System Account
10K	AC	AA	3050	A	1	9323	Veterans Innovations Program Account
10L	AZ	AA	1070	B	2	9323	Health Insurance Partnership Account
10P	AC	AA	4610	A	1	9242	Columbia River Basin Water Supply Development Account
10R	AC	AA	1030	A	1	9324	Energy Freedom Account
10T	AC	AA	4780	A	1	9242	Hood Canal Aquatic Rehabilitation Bond Account
10V	AZ	AA	4670	B	2	9324	Invasive Species Council Account
10W	AZ	AA	2350	B	2	9321	Family and Medical Leave Enforcement Account
110	BF	BA	4770	A	1	9324	Special Wildlife Account
111	BD	BA	2150	A	1	9321	Public Service Revolving Account
113	BH	BA	3500	A	1	9246	Common School Construction Account
116	BF	BA	4610	B	1	9324	Basic Data Account
119	BE	BA	5400	A	1	9240	Unemployment Compensation Administration Account
11A	BG	BA	6990	B	2	9310	Employment Training Finance Account
11B	BB	BA	4050	A	1	9320	Regional Mobility Grant Program Account
11E	BB	BA	4110	A	1	9320	Freight Mobility Multimodal Account
11F	AC	AA	3000	A	1	9323	Reinvesting in Youth Account
11H	BF	BA	4900	A	1	9324	Forest and Fish Support Account
11J	BF	BA	4610	B	2	9324	Electronic Products Recycling Account
11K	BE	BA	0550	A	1	9323	Washington Auto Theft Prevention Authority Account
11M	AC	AA	3870	B	2	9321	Poet Laureate Account
11N	AZ	AA	3550	A	1	9321	Heritage Barn Preservation Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
11P	BF	BA	3030	B	2	9324	Large On-Site Sewage Systems Account
11R	AZ	AA	3030	B	2	9323	Hospital Infection Control Grant Account
11V	BE	BA	3050	M	2	9323	Veteran Estate Management Account
11W	AC	AA	4610	A	1	9324	Water Quality Capital Account
120	BE	BA	5400	A	1	9323	Administrative Contingency Account
125	AC	AA	4610	A	1	9324	Site Closure Account
126	BF	BA	4950	B	2	9324	Agricultural Local Account
128	BF	BA	4950	B	2	9324	Grain Inspection Revolving Account
12B	AZ	AA	1030	A	1	9324	Green Energy Incentive Account Subaccount of the Energy Freedom Account
12C	BE	BA	1030	A	1	9323	Affordable Housing for All Account
12E	BE	BA	3000	B	2	9323	Assisted Living Facility Temporary Management Account
12F	BD	BA	1000	B	2	9321	Manufactured/Mobile Home Dispute Resolution Program Account
12G	BF	BA	4770	B	2	9324	Rockfish Research Account
12H	BD	BA	2450	N	2	9323	Uniformed Service Shared Leave Pool Account
12J	AC	AA	4670	A	1	9324	Boating Activities Account
12K	AZ	AA	4780	A	1	9324	Puget Sound Scientific Research Account
12L	AC	AA	4650	B	2	9324	Outdoor Education and Recreation Program Account
12M	BD	BA	0850	A	1	9321	Charitable Organization Education Account
12N	BG	BA	3400	N	2	9310	GET Ready for Math and Science Scholarship Account
12P	AC	AA	3600	B	2	9324	Geoduck Aquaculture Research Account
12R	AC	AA	1030	A	1	9323	Independent Youth Housing Account
12T	BE	BA	3000	A	1	9323	Traumatic Brain Injury Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
12V	GF	GA	1070	B	2	9400	Public Employees' Benefits Board Medical Benefits Administration Account
12W	AZ	AA	3050	A	1	9323	Veterans Conservation Corps Account
131	AC	AA	4950	B	2	9325	Fair Account
132	AZ	AA	1030	B	2	9324	State Trade Fair Account
133	BE	BA	3570	M	2	9323	Children's Trust Account
134	BE	BA	5400	A	1	9323	Employment Services Administrative Account
138	BD	BA	1600	A	1	9321	Insurance Commissioner's Regulatory Account
141	BD	BA	2250	B	3	9238	Federal Seizure Account
143	BG	BA	3650	H	3	9230	Institutions of Higher Education Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
144	BA	BA	4070	A	1	9234	Transportation Improvement Account
145	BG	BA	LCLO	H	3	9310	Institutions of Higher Education - Grants and Contracts Account
146	BD	BA	4670	A	1	9321	Firearms Range Account
147	BG	BA	6990	H	3	9310	Institutions of Higher Education – Plant Account
148	BG	BA	LCLO	H	3	9310	Institutions of Higher Education - Dedicated Local Account
149	BG	BA	LCLO	B	3	9310	Institutions of Higher Education - Operating Fees Account
14A	BF	BA	4770	A	1	9324	Wildlife Rehabilitation Account
14B	AC	AA	1050	A	1	9250	Budget Stabilization Account
14C	AZ	AA	4780	A	1	9324	Puget Sound Recovery Account
14E	BD	BA	0850	B	2	9330	Washington State Heritage Center Account
14F	AC	AA	2350	M	2	9323	Family Leave Insurance Account
14G	BF	BA	4770	A	1	9324	Ballast Water Management Account
14H	AC	AA	1030	A	1	9325	Community Preservation and Development Authority Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
14L	AC	AA	1400	A	1	9325	Streamlined Sales and Use Tax Mitigation Account
14M	BD	BA	1030	A	1	9321	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
14N	AC	AA	0110	B	2	9321	Legislative Oral History Account
14P	AC	AA	3550	B	2	9321	Skeletal Human Remains Assistance Account
14R	BD	BA	2450	A	1	9238	Military Department Active State Service Account
14V	BD	BA	2400	A	1	9320	Ignition Interlock Device Revolving Account
14W	BE	BA	2250	B	2	9323	Reduced Cigarette Ignition Propensity Account
150	BE	BA	1030	A	1	9323	Low-Income Weatherization and Structural Rehabilitation Assistance Account
153	BB	BA	4050	A	1	9320	Rural Mobility Grant Program Account
154	BD	BA	1000	A	1	9320	New Motor Vehicle Arbitration Account
158	BF	BA	4900	A	1	9324	Aquatic Land Dredged Material Disposal Site Account
159	BF	BA	4650	B	1	9324	Parks Improvement Account
15A	BE	BA	1030	B	2	9323	Transitional Housing Operating and Rent Account
15B	AZ	AA	3650	M	2	9310	Food Animal Veterinarian Conditional Scholarship Account
15C	AC	AA	1030	A	1	9321	Washington Community Technology Opportunity Account
15F	AZ	AA	1240	A	1	9321	Local Public Safety Enhancement Account
15H	BF	BA	4610	A	1	9260	Cleanup Settlement Account
15J	AZ	AA	1030	A	1	9321	Building Communities Fund Account
15K	AC	AA	4610	A	1	9324	Columbia River Water Delivery Account
15M	BF	BA	3030	A	1	9324	Biotoxin Account
15N	AZ	AA	3650	B	2	9321	Business Assistance Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
15P	BF	BA	1030	A	1	9242	Energy Recovery Act Account
15R	AZ	AA	6990	A	1	9310	Evergreen Jobs Training Account
15T	BD	BA	1030	B	2	9238	Broadband Mapping Account
15V	BD	BA	2400	B	2	9321	Funeral and Cemetery Account
15W	BD	BA	1600	B	2	9321	Guaranteed Asset Protection Waiver Account
160	BD	BA	4610	A	1	9324	Wood Stove Education and Enforcement Account
162	BE	BA	2350	A	1	9323	Farm Labor Contractor Account
163	BE	BA	2350	A	2	9323	Worker and Community Right to Know Account
165	KA	HD	1070	N	1	N/A	Salary Reduction Account
167	BF	BA	4900	A	1	9324	Natural Resources Conservation Areas Stewardship Account
169	BD	BA	1850	B	2	9321	Horse Racing Commission Operating Account
16A	BD	BA	0550	A	1	9321	Judicial Stabilization Trust Account
16B	BD	BA	2400	B	2	9321	Landscape Architects' License Account
16C	KC	HD	1400	N	2	N/A	Real Estate and Property Tax Administration Assistance Account
16E	BF	BA	4900	B	2	9324	Specialized Forest Products Outreach and Education Account
16F	AC	AA	0850	B	2	9321	Washington State Flag Account
16G	BE	BA	3030	B	2	9323	Universal Vaccine Purchase Account
16H	BF	BA	4770	B	2	9324	Columbia River Recreational Salmon and Steelhead Endorsement Program Account
16J	BB	BA	4050	A	1	9234	State Route Number 520 Corridor Account
16K	AZ	AA	1020	B	2	9321	Mortgage Recovery Fund Account
16L	BE	BA	5400	B	2	9323	Accessible Communities Account
16M	BD	BA	2400	B	1	9321	Appraisal Management Company Account
16N	BE	BA	3050	B	2	9323	Disabled Veterans Assistance Account
16P	BF	BA	4900	A	1	9324	Marine Resources Stewardship Trust Account



## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
16R	AC	AA	1050	B	2	9324	Multiagency Permitting Team Account
16T	BF	BA	4610	B	2	9324	Product Stewardship Programs Account
16V	AC	AA	4610	A	1	9324	Water Rights Processing Account
16W	BE	BA	1070	A	1	9323	Hospital Safety Net Assessment Account
172	BE	BA	1070	B	1	9323	Basic Health Plan Trust Account
173	BF	BA	4610	A	1	9324	State Toxics Control Account
174	BF	BA	4610	A	1	9324	Local Toxics Control Account
176	BF	BA	4610	A	1	9324	Water Quality Permit Account
177	AZ	AA	0550	A	1	9321	Judicial Retirement Administrative Account
17A	KC	HD	1400	N	2	N/A	County Enhanced 911 Excise Tax Account
17B	BE	BA	3570	A	1	9323	Home Visiting Services Account
17C	AC	AA	6990	A	1	9310	Opportunity Express Account
17E	AC	AA	7000	A	1	9321	State Efficiency and Restructuring Account
17F	AC	AA	3400	A	1	9310	Washington Opportunity Pathways Account
17H	BE	BA	1030	B	2	9323	Washington Global Health Technologies and Product Development Account
17K	AC	AA	1070	A	1	9323	Basic Health Plan Stabilization Account
17L	BD	BA	1030	B	2	9321	Foreclosure Fairness Account
17M	BE	BA	3570	B	2	9311	Individual-Based/Portable Background Check Clearance Account
17N	BB	BA	4050	A	1	9320	Complete Streets Grant Program Account
17P	BB	BA	4050	A	1	9320	State Route Number 520 Civil Penalties Account
17R	AC	AA	3400	M	2	9310	Aerospace Training Student Loan Account
17T	BE	BA	1070	A	1	9240	Health Benefit Exchange Account
17V	BE	BA	2400	B	2	9323	Volunteer Firefighters Account
17W	BB	BA	2400	A	1	9320	Limousine Carriers Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
180	BD	BA	1100	B	2	9321	Local Government Administrative Hearings Account
182	BF	BA	4610	A	1	9324	Underground Storage Tank Account
184	BD	BA	3900	B	3	9311	Local Museum Account - Washington State Historical Society
185	BD	BA	3950	B	3	9311	Local Museum Account - Eastern Washington State Historical Society
186	BA	BA	4060	A	1	9234	County Arterial Preservation Account
189	BF	BA	4900	B	2	9324	Clarke-McNary Account
18A	BD	BA	1030	B	2	9321	Investing in Innovation Account
18B	DA	DA	4610	A	1	9330	Columbia River Basin Taxable Bond Water Supply Development Account
18C	AZ	AA	3500	B	2	9311	Native Education Public-Private Partnership Account
18E	BD	BA	3500	B	2	9311	Educator Certification Processing Account
18F	AZ	AA	3500	B	2	9311	High School Completion Account
18G	AC	AA	3400	B	2	9310	Opportunity Scholarship Match Transfer Account
18H	AC	AA	3400	A	1	9310	Opportunity Expansion Account
18J	BA	BA	4050	A	1	9234	Capital Vessel Replacement Account
18K	AC	AA	2270	M	2	9321	24/7 Sobriety Account
18L	BF	BA	4770	A	1	9324	Hydraulic Project Approval Account
18M	BE	BA	2400	B	2	9311	Music Matters Awareness Account
18N	BD	BA	2150	B	2	9321	Damage Prevention Account
18R	BE	BA	2400	B	2	9321	Seattle Sounders FC Account
18T	AC	AA	3000	A	1	9323	Child and Family Reinvestment Account
18V	AZ	AA	3500	B	2	9311	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
190	BF	BA	4900	B	2	9324	Forest Fire Protection Assessment Account
193	BF	BA	4900	B	2	9324	State Forest Nursery Revolving Account
195	BF	BA	1030	B	2	9238	Energy Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
196	JD	HA	1400	B	2	9400	Unclaimed Personal Property Account
197	BD	BA	0400	B	2	9321	Statute Law Committee Publications Account
198	BF	BA	4900	B	2	9324	Access Road Revolving Account
199	BF	BA	4610	A	1	9324	Biosolids Permit Account
19A	BE	BA	1070	A	1	9323	Medicaid Fraud Penalty Account
19B	BE	BA	3510	B	2	9323	School for the Blind Account
19C	BF	BA	4900	A	1	9324	Forest Practices Application Account
19E	BD	BA	2400	B	2	9321	4-H Programs Account
19F	BE	BA	2400	B	2	9311	Seattle Seahawks Account
19G	BF	BA	4610	A	1	9324	Environmental Legacy Stewardship Account
19H	BE	BA	3530	B	2	9323	Center for Childhood Deafness and Hearing Loss Account
19J	AC	AA	2150	B	2	9321	Universal Communications Services Account
19K	AC	AA	4610	A	1	9242	Yakima Integrated Plan Implementation Account
19L	AC	AA	3590	A	1	9311	Charter Schools Oversight Account
19M	BG	BA	2400	B	2	9310	Seattle University Account
19N	AZ	AA	4610	A	1	9324	Diesel Idle Reduction Account
19P	BD	BA	1000	M	2	9321	Child Rescue Account
19R	BE	BA	3000	B	2	9323	Residential Services and Support Account
19T	BB	BA	2400	A	1	9320	DOL Technology Improvement and Data Management Account
19V	AC	AA	1030	N	2	9323	Cancer Research Endowment Fund Match Transfer Account
19W	BF	BA	4770	B	2	9324	Wolf-livestock Conflict Account
200	BF	BA	4770	A	1	9242	Regional Fisheries Enhancement Salmonid Recovery Account
201	BA	BA	2400	A	1	9320	DOL Services Account
202	BE	BA	3030	A	1	9323	Medical Test Site Licensure Account
203	BB	BA	4050	A	1	9320	Passenger Ferry Account
204	BD	BA	2200	A	1	9321	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
205	BE	BA	1030	B	2	9323	Mobile Home Park Relocation Account
206	BE	BA	3100	B	2	9323	Cost of Supervision Account
207	BF	BA	4610	A	1	9324	Hazardous Waste Assistance Account
209	BF	BA	4770	B	2	9324	Regional Fisheries Enhancement Group Account
20A	BF	BA	2400	B	2	9324	State Flower Account
20B	BF	BA	4610	A	1	9324	Brownfield Redevelopment Trust Fund Account
20C	AC	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Taxable Bond Account
20D	BG	BA	1650	N	2	9310	Certified Public Accounting Scholarship Transfer Account
20E	BD	BA	2270	B	2	9321	Washington Internet Crimes Against Children Account
20F	AZ	AA	6990	A	1	9310	Invest in Washington Account
20H	BA	BA	4050	A	1	9234	Connecting Washington Account
20J	BB	BA	4050	A	1	9320	Electric Vehicle Charging Infrastructure Account
20K	BD	BA	1950	B	2	9321	Licensing and Enforcement System Modernization Project Account
20L	AC	AA	3570	A	1	9311	Early Start Account
20M	BE	BA	1400	A	1	9323	Puget Sound Taxpayer Accountability Account
20N	BA	BA	4050	A	1	9234	Transportation Future Funding Program Account
20P	BE	BA	3000	B	2	9323	Nursing Facility Quality Enhancement Account
20R	BF	BA	4610	A	1	9324	Radioactive Mixed Waste Account
20S	AC	AA	1050	A	1	9323	Behavioral Health Innovation Account
20T	BF	BA	4620	A	1	9324	Pollution Liability Insurance Agency Underground Storage Tank
20V	BD	BA	1030	A	1	9321	Economic Gardening Pilot Project Account
210	BD	BA	2250	B	2	9321	Fire Protection Contractor License Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
213	BE	BA	3050	B	2	9323	Veterans' Emblem Account
214	BE	BA	3030	B	2	9323	Temporary Worker Housing Account
215	BA	BA	4050	A	1	9234	Special Category C Account
216	BF	BA	4610	A	1	9324	Air Pollution Control Account
217	BF	BA	4610	A	1	9324	Oil Spill Prevention Account
218	BB	BA	4050	A	1	9320	Multimodal Transportation Account
219	BF	BA	4610	A	2	9324	Air Operating Permit Account
21B	AC	AA	4610	A	1	9324	Chehalis Basin Account
21C	BD	BA	1030	B	2	9321	Washington Sexual Assault Kit Account
21D	AC	AA	4710	A	1	9324	Dairy Nutrient Infrastructure Account
222	BF	BA	4610	A	1	9324	Freshwater Aquatic Weeds Account
223	BF	BA	4610	A	1	9324	Oil Spill Response Account
225	BD	BA	2250	A	2	9323	Fingerprint Identification Account
226	BD	BA	2250	B	3	9321	State Seizures Account
234	BD	BA	2350	A	1	9325	Public Works Administration Account
235	BD	BA	3030	A	1	9323	Youth Tobacco and Vapor Products Prevention Account
237	BF	BA	4650	A	1	9324	Recreation Access Pass Account
241	CA	CA	0100	N	3	9252	COP Account – Ecology Building
244	AC	AA	4670	A	1	9242	Habitat Conservation Account
245	DA	DA	1050	A	1	9248	Public Safety Reimbursable Bond Account
246	DB	DA	6990	A	1	9310	Community and Technical College Forest Reserve Account
252	DB	DA	LCLO	N	3	9230	Higher Education Non-Proprietary Local Capital Account
253	AC	AA	7000	A	1	9310	Education Construction Account
259	BF	BA	4770	B	2	9324	Coastal Crab Account
260	BG	BA	3600	A	1	9310	UW Operating Fees Account
262	BD	BA	2350	A	1	9321	Manufactured Home Installation Training Account
263	BD	BA	1030	A	1	9321	Community and Economic Development Fee Account
267	BF	BA	4670	A	1	9324	Recreation Resources Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
268	BF	BA	4670	A	1	9324	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
269	BF	BA	4650	A	1	9324	Parks Renewal and Stewardship Account
271	BG	BA	3650	A	1	9310	WSU Operating Fees Account
274	BE	BA	3000	B	2	9323	Adult Family Home Account
275	BG	BA	3750	A	1	9310	CWU Operating Fees Account
277	BD	BA	7000	B	1	9321	State Agency Parking Account
281	BB	BA	2400	A	2	9320	Impaired Driving Safety Account
283	BE	BA	3000	A	2	9240	Juvenile Accountability Incentive Account
285	AZ	AA	1030	A	1	9325	Growth Management Planning and Environmental Review Account
289	DA	DA	1790	A	1	9330	Thurston County Capital Facilities Account
290	AC	AA	7000	B	2	9321	Savings Incentive Account
291	AC	AA	3500	A	1	9321	Education Savings Account
294	BF	BA	4770	B	2	9324	Sea Cucumber Dive Fishery Account
295	BF	BA	4770	B	2	9324	Sea Urchin Dive Fishery Account
296	BF	BA	4610	A	1	9324	Columbia River Basin Water Supply Revenue Recovery Account
297	BD	BA	2150	A	2	9324	Pipeline Safety Account
298	BD	BA	2400	B	2	9324	Geologists' Account
300	BD	BA	1020	B	2	9321	Financial Services Regulation Account
303	CB	CA	0100	A	1	9340	Highway Bond Retirement Account
304	CB	CA	0100	A	1	9340	Ferry Bond Retirement Account
305	CB	CA	0100	A	1	9340	Transportation Improvement Board Bond Retirement Account
315	BE	BA	1950	A	1	9323	Dedicated Marijuana Account
319	BE	BA	3030	A	1	9323	Public Health Supplemental Account
320	BF	BA	4770	B	2	9324	Puget Sound Crab Pot Buoy Tag Account
328	BD	BA	2270	B	2	9321	Criminal Justice Training Commission Firing Range Maintenance Account
347	CA	CA	3650	B	1	9340	Washington State University Bond Retirement Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
348	CA	CA	3600	B	1	9340	University of Washington Bond Retirement Account
355	AC	AA	7000	A	1	9244	State Taxable Building Construction Account
357	DB	DA	7000	A	1	9230	Gardner-Evans Higher Education Construction Account
359	AC	AA	3500	A	1	9246	School Construction and Skill Centers Building Account
364	DA	DA	2450	A	1	9330	Military Department Capital Account
380	CA	CA	0100	A	1	9340	Debt-Limit General Fund Bond Retirement Account
381	CA	CA	0100	A	1	9340	Debt-Limit Reimbursable Bond Retirement Account
382	CA	CA	0100	A	1	9340	Nondebt-Limit General Fund Bond Retirement Account
383	CA	CA	0100	A	1	9340	Nondebt-Limit Reimbursable Bond Retirement Account
384	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
386	CA	CA	0100	A	1	9340	Nondebt-Limit Revenue Bond Retirement Account
387	BG	BA	3600	N	3	9310	University of Washington Facilities Bond Retirement Account
389	CD	CA	0100	A	1	9340	Toll Facility Bond Retirement Account
401	FE	FA	3100	M	1	9400	Correctional Industries Account
403	GD	GA	3600	N	3	9400	Self - Insurance Revolving Account
404	BD	BA	0900	A	1	9321	State Treasurer's Service Account
405	GA	GA	1000	A	1	9400	Legal Services Revolving Account
407	FI	FA	0850	B	1	9400	Secretary of State's Revolving Account
408	BF	BA	4610	B	1	9324	Coastal Protection Account
409	KD	HD	0900	N	2	N/A	Investment Income Account
410	GA	GA	4050	B	1	9400	Transportation Equipment Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
411	GA	GA	4900	N	2	9400	Natural Resources Equipment Account
413	FI	FA	0950	B	2	9400	Municipal Revolving Account
415	GA	GA	1050	A	1	9400	Personnel Service Account
416	BD	BA	3500	N	2	9323	Surplus and Donated Food Commodities Revolving Account
418	GF	GA	1070	A	1	9400	State Health Care Authority Administrative Account
421	GB	GA	1050	B	2	9400	Education Technology Revolving Account
422	GA	GA	1790	M	2	9400	Enterprise Services Account
424	BD	BA	1000	B	2	9321	Anti-Trust Revolving Account
432	BB	BA	4050	N	3	9320	King Street Railroad Station Facility Account
433	FD	FA	1160	B	3	9400	Shared Game Lottery Account
436	GA	GA	1050	B	2	9400	OFM Labor Relations Service Account
438	GF	GA	1070	B	2	9400	Uniform Dental Plan Benefits Administration Account
439	GF	GA	1070	B	2	9400	Uniform Medical Plan Benefits Administration Account
440	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Stores Account
441	BD	BA	0850	A	1	9325	Local Government Archives Account
442	FI	FA	0370	B	2	9400	Legislative Gift Center Account
443	GD	GA	LCLO	H	3	9400	Institutions of Higher Education - Data Processing Account
444	GA	GA	4770	B	2	9400	Fish and Wildlife Equipment Revolving Account
445	FB	FA	2350	B	2	9400	Self-Insured Employer Overpayment Reimbursement Account
446	FB	FA	2350	N	2	9400	Industrial Insurance Rainy Day Fund Account
447	AC	AA	1050	B	2	9321	Information Technology Investment Revolving Account
448	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Printing Account



## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
449	FI	FA	0100	N	2	9400	Certificates of Participation and Other Financing Account - Local
450	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Other Facilities Account
453	GA	GA	1470	A	2	9400	O.M.W.B.E. Enterprises Account
455	GA	GA	1050	A	1	9400	Higher Education Personnel Services Account
457	GD	GA	LCLO	N	3	9400	Institutions of Higher Education – Retirement Benefits Revolving Account
458	GB	GA	1630	M	2	9400	Consolidated Technology Services Revolving Account
460	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Motor Pool Account
461	GB	GA	1050	B	2	9400	Shared Information Technology System Revolving Account
463	FK	FA	3400	M	2	9400	Washington College Savings Program Account
466	GB	GA	1050	A	2	9400	Statewide Information Technology System Development Revolving Account
468	GA	GA	1050	A	1	9400	Office of Financial Management Central Service Account
470	FI	FA	0850	M	2	9400	Imaging Account
471	GA	GA	2250	B	2	9400	State Patrol Nonappropriated Airplane Revolving Account
472	GB	GA	1050	B	2	9400	Statewide Information Technology System Maintenance and Operations Revolving Account
477	FD	FA	1160	N	2	9400	Lottery Investment Account
480	BD	BA	3500	B	2	9321	Financial Education Public-Private Partnership Account
482	GA	GA	3650	N	3	9400	Dairy/Forage Facility Revolving Account
483	GA	GA	0950	A	1	9400	Auditing Services Revolving Account
484	GA	GA	1100	A	1	9400	Administrative Hearings Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
485	BD	BA	1850	B	2	9321	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
488	AC	AA	1050	A	1	9321	Special Personnel Litigation Revolving Account
489	AC	AA	7000	A	1	9321	Pension Funding Stabilization Account
490	AZ	AA	4050	B	2	9320	Regional Transportation Investment District Account
495	BB	BA	4050	N	2	9320	Toll Collection Account
496	BG	BA	3400	M	2	9310	Future Teachers Conditional Scholarship Account
497	BD	BA	1850	B	2	9321	Horse Racing Commission Class C Purse Fund Account
498	BE	BA	2400	B	2	9323	Washington State Council of Fire Fighters Benevolent Account
499	BE	BA	2400	B	2	9323	Law Enforcement Memorial Account
500	BF	BA	4610	A	1	9324	Perpetual Surveillance and Maintenance Account
501	BD	BA	1950	A	2	9321	Liquor Revolving Account
503	BG	BA	3540	B	2	9310	Tuition Recovery Trust Account
505	FH	FA	3600	H	3	9400	University of Washington - University Hospital Account
507	BF	BA	4770	A	1	9324	Oyster Reserve Land Account
508	FI	FA	LCLO	N	3	9400	Miscellaneous Enterprise Activities Account
511	BA	BA	4050	A	1	9234	Tacoma Narrows Toll Bridge Account
512	FE	FA	LCLO	N	3	9400	Institutional Stores Account
513	BF	BA	4900	A	1	9324	Derelict Vessel Removal Account
514	AZ	AA	4710	B	2	9324	Agricultural Conservation Easements Account
515	BE	BA	2250	B	2	9323	DNA Data Base Account
516	BF	BA	4950	B	2	9324	Fruit and Vegetable Inspection Account
522	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Associated Students' Account
523	IA	HB	0900	N	4	9554	Public Funds Investment Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
524	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Bookstore Account
525	KA	HD	0850	N	2	N/A	Washington State Combined Fund Drive Account
526	JD	HA	3050	N	3	9400	Veterans' Memorial Account
527	JD	HA	1400	N	3	9400	Administrator for Intestate Estates Accounts
528	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Parking Account
532	BE	BA	1030	A	1	9323	Washington Housing Trust Account
534	AC	AA	3400	N	2	9310	Washington Graduate Fellowship Trust Account
535	BB	BA	4050	A	1	9320	Alaskan Way Viaduct Replacement Project Account
536	BE	BA	3500	B	2	9240	Federal Food Service Revolving Account
543	FI	FA	0550	A	2	9400	Judicial Information Systems Account
544	FI	FA	4620	M	2	9400	Pollution Liability Insurance Program Trust Account
545	FI	FA	4620	B	2	9400	Heating Oil Pollution Liability Trust Account
546	GE	GA	1790	B	2	9400	Risk Management Administration Account
547	GE	GA	1790	N	2	9400	Liability Account
548	AC	AA	3410	B	1	9321	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
549	BD	BA	0850	A	1	9238	Election Account
550	BA	BA	4050	A	1	9234	Transportation 2003 Account (Nickel Account)
551	AC	AA	1030	M	2	9323	Washington Youth and Families Account
552	AC	AA	4710	A	2	9324	Conservation Assistance Revolving Account
553	BD	BA	0950	B	2	9321	Performance Audits of Government Account
561	BG	BA	6990	B	2	9310	Community and Technical College Innovation Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
562	BE	BA	3000	A	1	9240	Skilled Nursing Facility Safety Net Trust Fund Account
563	AZ	AA	4050	A	1	9320	Columbia River Crossing Project Account
564	BF	BA	4610	A	1	9324	Water Pollution Control Revolving Administration Account
565	BF	BA	4610	A	1	9324	Yakima Integrated Plan Implementation Revenue Recovery Account
566	BF	BA	4900	A	1	9321	Community Forest Trust Account
569	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Food Services Account
570	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Other Enterprises Account
571	BA	BA	4050	A	1	9234	Multiuse Roadway Safety Account
573	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Housing and Food Account
575	FE	FA	3100	N	3	9400	Vocational Education Revolving Account - Corrections
577	FD	FA	1160	B	3	9400	State Lottery Account
578	FD	FA	1160	A	1	9400	Lottery Administrative Account
595	BA	BA	4050	A	1	9320	Interstate 405 Express Toll Lanes Operations Account
600	BD	BA	1240	M	1	9321	Department of Retirement Systems Expense Account
601	EA	EA	1260	N	1	9230	Agricultural Permanent Account
603	EA	EA	1260	N	1	9242	Millersylvania Park Trust Account
604	EA	EA	1260	N	1	9230	Normal School Permanent Account
605	EC	EA	1260	N	1	9232	Permanent Common School Account
606	EA	EA	1260	N	1	9230	Scientific Permanent Account
607	EA	EA	1260	N	1	9230	State University Permanent Account
608	FB	FA	2350	M	1	9400	Accident Account
609	FB	FA	2350	M	1	9400	Medical Aid Account
610	FB	FA	2350	N	1	9400	Accident Reserve Account
614	HN	HC	2200	N	1	9550	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
615	HL	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 1 Account
616	HQ	HC	1240	N	1	960x	Judges' Retirement Account
620	FG	FA	5400	N	3	9545	Unemployment Compensation Account
622	FG	FA	5400	N	3	9545	Unemployment Compensation Federal Employees' Benefit Payment Account
630	HK	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 2 Account
631	HA	HC	1240	N	1	960x	Public Employees' Retirement System Plan 1 Account
632	HE	HC	1240	N	1	960x	Teachers' Retirement System Plan 1 Account
633	HR	HC	1240	N	1	960x	School Employees' Retirement System Combined Plan 2 and 3 Account
635	HH	HC	1240	N	1	960x	Public Safety Employees' Retirement System Plan 2 Account
636	KA	HD	3000	N	3	N/A	Foster Care Trust Account
641	HB	HC	1240	N	1	960x	Public Employees' Retirement System Combined Plan 2 and 3 Account
642	HF	HC	1240	N	1	960x	Teachers' Retirement System Combined Plan 2 and 3 Account
644	BE	BA	3100	N	3	9323	Community Services Revolving Account
645	BD	BA	LCLO	M	3	9232	Washington State Historical Trust Account
646	AC	AA	1240	N	2	9310	Higher Education Retirement Plan Supplemental Benefit Account
649	MZ	MA	LCL0	N	3	9400	Discrete Component Unit Processing Account
651	KA	HD	LCLO	N	3	N/A	Institutional Residents' Deposit Account
653	AC	AA	3400	N	2	9310	Washington Distinguished Professorship Trust Account
660	KA	HD	4900	N	2	N/A	Natural Resources Deposit Account
687	BH	BA	4950	N	2	9244	Rural Rehabilitation Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
688	BB	BA	4050	N	2	9234	Federal Local Rail Service Assistance Account
689	BH	BA	1030	A	1	9325	Rural Washington Loan Account
721	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Account
722	HT	HC	1240	N	1	9551	Deferred Compensation Principal Account
727	BF	BA	4610	A	1	9242	Water Pollution Control Revolving Account
729	HP	HC	0550	N	1	9550	Judicial Retirement Principal Account
730	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Reserve Account
731	BE	BA	1030	N	2	9323	Child Care Facility Revolving Account
732	BE	BA	3000	N	2	9240	Nursing Home Civil Penalties Account
733	BD	BA	1790	N	1	9330	Capitol Campus Reserve Account
734	KC	HD	0900	N	2	N/A	Centennial Document Preservation and Modernization Account
737	KC	HD	2400	N	2	N/A	High Occupancy Vehicle Account
738	JD	HA	3000	N	2	9400	DSHS Trust Account
739	GA	GA	0100	N	2	9400	Certificates of Participation and Other Financing Account - State
743	AC	AA	6990	N	2	9310	College Faculty Awards Trust Account
746	BH	BA	1030	B	2	9325	Hanford Area Economic Investment Account
747	AC	AA	3400	B	2	9310	Health Professionals Loan Repayment and Scholarship Program Account
748	AC	AA	3400	B	2	9310	Student Achievement Council Fund for Innovation and Quality Account
749	BD	BA	1050	N	2	9321	Governor's ICSEW Account
752	KA	HD	LCLO	N	3	N/A	Institutional Clearing and Transmittal Account
753	AC	AA	3000	N	3	9323	DSHS Child Support Services Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
755	BE	BA	3000	N	3	9323	Community Service Office and Division of Children and Family Services Administrators' Account
757	KA	HD	2400	N	2	N/A	Maritime Historic Restoration and Preservation Account
759	BD	BA	LCLO	M	3	9321	Miscellaneous Program Account
761	BE	BA	1070	B	2	9323	Basic Health Plan Subscription Account
763	BE	BA	3500	B	2	9323	Center for the Improvement of Student Learning Account
768	KC	HD	1400	N	1	N/A	Local Real Estate Excise Tax Account
773	BG	BA	3400	N	2	9310	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account
774	BG	BA	3600	N	2	9310	UW License Plate Account
775	KA	HD	1950	N	3	N/A	Seized Contraband Account
776	BG	BA	3650	N	2	9310	WSU License Plate Account
777	BE	BA	1030	A	1	9323	Prostitution Prevention and Intervention Account
778	BG	BA	3800	N	2	9310	WWU License Plate Account
779	BG	BA	3700	N	2	9310	EWU License Plate Account
780	BB	BA	2280	A	2	9320	School Zone Safety Account
781	AC	AA	4650	B	2	9324	Cross-State Trail Account
783	BG	BA	3750	N	2	9310	CWU License Plate Account
784	BB	BA	4050	N	2	9234	Miscellaneous Transportation Programs Account
785	BG	BA	3400	B	1	9310	State Educational Trust Fund Account
786	BG	BA	3760	N	2	9310	TESC License Plate Account
788	FK	FA	3400	M	2	9400	Advanced College Tuition Payment Program Account
789	BF	BA	4050	N	2	9324	Advanced Environmental Mitigation Revolving Account
790	KA	HD	LCLO	N	3	N/A	College Clearing Account
793	AZ	AA	1600	B	2	9321	Health Insurance Pool Account
795	KD	HD	1260	N	1	N/A	State Investment Board Commingled Monthly Bond Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
797	KC	HD	1400	N	2	N/A	Local Tourism Promotion Account
799	JD	HA	1030	N	2	9400	Washington Achieving a Better Life Experience Program Account
800	BE	BA	LCLO	N	3	9321	Institutional Welfare and Betterment Account
801	KA	HD	1260	N	3	N/A	Opportunity Scholarship Custodial Account
816	BD	BA	1050	B	2	9340	Stadium and Exhibition Center Account
817	AC	AA	1050	B	2	9238	Stadium and Exhibition Center Construction Account
818	BD	BA	4670	B	1	9325	Youth Athletic Facility Account
819	HI	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
821	BE	BA	3030	N	2	9323	Impaired Physician Account
823	BF	BA	4950	B	2	9324	Livestock Nutrient Management Account
825	BE	BA	7000	A	1	9323	Tobacco Settlement Account
828	AC	AA	3030	A	1	9323	Tobacco Prevention and Control Account
829	HJ	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
830	AC	AA	4900	A	1	9310	Agricultural College Trust Management Account
833	BE	BA	1030	M	2	9240	Developmental Disabilities Endowment Trust Account
834	BD	BA	3900	B	2	9330	Capitol Furnishings Preservation Committee Account
835	AC	AA	3400	B	2	9310	Four Year Student Child Care in Higher Education Account
837	AC	AA	3400	N	2	9310	Washington Promise Scholarship Account
838	HJ	HC	3410	N	2	9603	LEOFF Retirement System Benefits Improvement Account
840	KA	HD	LCLO	N	3	N/A	Institutions of Higher Education - Agency Account
841	EA	EA	3800	N	3	9230	G. Robert Ross Endowment Account



## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
842	EA	EA	3400	N	2	9230	American Indian Scholarship Endowment Account
843	EA	EA	LCLO	N	3	9230	Exceptional Faculty Awards Endowment Account
844	BD	BA	1240	B	1	9321	Money-Purchase Retirement Savings Administrative Account
846	BG	BA	LCLO	N	3	9310	Grants-In-Aid Scholarships and Fellowships Account
849	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Student Loan Account
850	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Work Study Account
851	EA	EA	3000	A	1	9240	Developmental Disabilities Community Trust Account
852	EA	EA	3400	N	2	9230	Foster Care Scholarship Endowment Account
857	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Annuity and Life Income Account
859	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Endowment Local Account
860	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Institutional Financial Aid Account
865	KD	HD	1260	N	1	N/A	State Investment Board Commingled Trust Account
874	BE	BA	1240	B	1	9323	O.A.S.I. Revolving Account
877	KA	HD	5400	N	1	N/A	O.A.S.I. Contribution Account
878	BD	BA	3500	N	2	9242	Federal Forest Revolving Account
880	BB	BA	4050	N	2	9320	Advance Right-Of-Way Revolving Account
881	FB	FA	2350	N	1	9400	Supplemental Pension Account
882	HM	HC	1240	N	1	960x	Washington Judicial Retirement System Account
883	FB	FA	2350	N	1	9400	Second Injury Account
884	BD	BA	1170	B	2	9321	Gambling Revolving Account
885	BE	BA	2350	A	2	9323	Plumbing Certificate Account
887	BH	BA	1030	A	1	9325	Public Facility Construction Loan Revolving Account
888	BD	BA	1240	B	1	9321	Deferred Compensation Administrative Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
892	BE	BA	2350	A	2	9323	Pressure Systems Safety Account
893	BE	BA	3030	N	1	9323	Radiation Perpetual Maintenance Account
997	LA	IA	LCLO	N	3	9850	General Capital Assets Subsidiary Account
998	KD	HD	0900	N	1	N/A	Cash Management Account – Current Account
999	LB	JA	LCLO	N	3	1820	General Long-Term Obligations Subsidiary Account
FH1	FH	FA	LCLO	N	3	9400	Higher Education Blended Component Units
FH2	FH	FA	LCLO	N	3	9400	Higher Education Internal Lending Account

**Note:** N/A – Agency funds are custodial in nature and do not report revenues or expenditures/expenses.

75  
Uniform Chart of Accounts

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October 1, 2016

**Account codes: alphabetical by title**

ACCOUNT CODE	ACCOUNT TITLE
18K	24/7 Sobriety Account
19E	4-H Programs Account
198	Access Road Revolving Account
16L	Accessible Communities Account
608	Accident Account
610	Accident Reserve Account
120	Administrative Contingency Account
484	Administrative Hearings Revolving Account
527	Administrator for Intestate Estates Account
274	Adult Family Home Account
880	Advance Right-Of-Way Revolving Account
788	Advanced College Tuition Payment Program Account
789	Advanced Environmental Mitigation Revolving Account
039	Aeronautics Account
17R	Aerospace Training Student Loan Account
12C	Affordable Housing for All Account
830	Agricultural College Trust Management Account
514	Agricultural Conservation Easements Account
126	Agricultural Local Account
601	Agricultural Permanent Account
219	Air Operating Permit Account
216	Air Pollution Control Account
535	Alaskan Way Viaduct Replacement Project Account
842	American Indian Scholarship Endowment Account
424	Anti-Trust Revolving Account
16M	Appraisal Management Company Account
10A	Aquatic Algae Control Account
09M	Aquatic Invasive Species Enforcement Account
09N	Aquatic Invasive Species Prevention Account
158	Aquatic Land Dredged Material Disposal Site Account
02R	Aquatic Lands Enhancement Account
003	Architects' License Account
03B	Asbestos Account
12E	Assisted Living Facility Temporary Management Account
483	Auditing Services Revolving Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
14G	Ballast Water Management Account
116	Basic Data Account
17K	Basic Health Plan Stabilization Account
761	Basic Health Plan Subscription Account
172	Basic Health Plan Trust Account
20S	Behavioral Health Innovation Account
199	Biosolids Permit Account
15M	Biotoxin Account
12J	Boating Activities Account
09B	Boating Safety Education Certification Account
15T	Broadband Mapping Account
20B	Brownfield Redevelopment Trust Fund Account
14B	Budget Stabilization Account
084	Building Code Council Account
15J	Building Communities Fund Account
06L	Business and Professions Account
15N	Business Assistance Account
02H	Business Enterprises Revolving Account
03N	Business License Account
19V	Cancer Research Endowment Fund Match Transfer Account
18J	Capital Vessel Replacement Account
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
998	Cash Management Account - Current Account
734	Centennial Document Preservation and Modernization Account
19H	Center for Childhood Deafness and Hearing Loss Account
763	Center for the Improvement of Student Learning Account
063	Central Washington University Capital Projects Account
449	Certificates of Participation and Other Financing Account - Local
739	Certificates of Participation and Other Financing Account - State
02J	Certified Public Accountants' Account
20D	Certified Public Accounting Scholarship Transfer Account
042	Charitable, Educational, Penal, and Reformatory Institutions Account
12M	Charitable Organization Education Account
19L	Charter Schools Oversight Account
21B	Chehalis Basin Account
18T	Child and Family Reinvestment Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
731	Child Care Facility Revolving Account
19P	Child Rescue Account
133	Children's Trust Account
09P	City-County Assistance Account
189	Clarke-McNary Account
15H	Cleanup Settlement Account
259	Coastal Crab Account
408	Coastal Protection Account
790	College Clearing Account
743	College Faculty Awards Trust Account
10P	Columbia River Basin Water Supply Development Account
563	Columbia River Crossing Project Account
16H	Columbia River Recreational Salmon and Steelhead Endorsement Program Account
18B	Columbia River Basin Taxable Bond Water Supply Development Account
296	Columbia River Basin Water Supply Revenue Recovery Account
15K	Columbia River Water Delivery Account
07T	Commemorative Works Account
07F	Commercial Fisheries Buyback Account
113	Common School Construction Account
263	Community and Economic Development Fee Account
060	Community and Technical College Capital Projects Account
246	Community and Technical College Forest Reserve Account
561	Community and Technical College Innovation Account
566	Community Forest Trust Account
14H	Community Preservation and Development Authority Account
755	Community Service Office and Division of Children and Family Services Administrators' Account
644	Community Services Revolving Account
17N	Complete Streets Grant Program Account
20H	Connecting Washington Account
552	Conservation Assistance Revolving Account
458	Consolidated Technology Services Revolving Account
07E	Contract Harvesting Revolving Account
241	COP Account – Ecology Building
401	Correctional Industries Account
206	Cost of Supervision Account
186	County Arterial Preservation Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
03L	County Criminal Justice Assistance Account
17A	County Enhanced 911 Excise Tax Account
01F	Crime Victims' Compensation Account
328	Criminal Justice Training Commission Firing Range Maintenance Account
05C	Criminal Justice Treatment Account
781	Cross-State Trail Account
783	CWU License Plate Account
275	CWU Operating Fees Account
482	Dairy/Forage Facility Revolving Account
21D	Dairy Nutrient Infrastructure Account
18N	Damage Prevention Account
02K	Death Investigations Account
380	Debt-Limit General Fund Bond Retirement Account
381	Debt-Limit Reimbursable Bond Retirement Account
315	Dedicated Marijuana Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
600	Department of Retirement Systems Expense Account
513	Derelict Vessel Removal Account
851	Developmental Disabilities Community Trust Account
833	Developmental Disabilities Endowment Trust Account
19N	Diesel Idle Reduction Account
16N	Disabled Veterans Assistance Account
05H	Disaster Response Account
649	Discrete Component Unit Processing Account
515	DNA Data Base Account
201	DOL Services Account
19T	DOL Technology Improvement and Data Management Account
07W	Domestic Violence Prevention Account
04R	Drinking Water Assistance Account
05R	Drinking Water Assistance Administrative Account
753	DSHS Child Support Services Account
738	DSHS Trust Account
20L	Early Start Account
098	Eastern Washington Pheasant Enhancement Account
061	Eastern Washington University Capital Projects Account
09R	Economic Development Strategic Reserve Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
20V	Economic Gardening Pilot Project Account
253	Education Construction Account
08A	Education Legacy Trust Account
291	Education Savings Account
421	Education Technology Revolving Account
18E	Educator Certification Processing Account
549	Election Account
20J	Electric Vehicle Charging Infrastructure Account
095	Electrical License Account
11J	Electronic Products Recycling Account
03C	Emergency Medical Services and Trauma Care Systems Trust Account
134	Employment Services Administrative Account
11A	Employment Training Finance Account
195	Energy Account
10R	Energy Freedom Account
15P	Energy Recovery Act Account
03F	Enhanced 911 Account
422	Enterprise Services Account
19G	Environmental Legacy Stewardship Account
02M	Essential Rail Assistance Account
15R	Evergreen Jobs Training Account
843	Exceptional Faculty Awards Endowment Account
03A	Excess Earnings Account
779	EWU License Plate Account
131	Fair Account
10W	Family and Medical Leave Enforcement Account
14F	Family Leave Insurance Account
09C	Farm and Forest Account
162	Farm Labor Contractor Account
536	Federal Food Service Revolving Account
878	Federal Forest Revolving Account
688	Federal Local Rail Service Assistance Account
141	Federal Seizure Account
304	Ferry Bond Retirement Account
480	Financial Education Public-Private Partnership Account
14M	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
300	Financial Services Regulation Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
225	Fingerprint Identification Account
210	Fire Protection Contractor License Account
086	Fire Service Training Account
03P	Fire Service Trust Account
146	Firearms Range Account
07V	Fish and Wildlife Enforcement Reward Account
444	Fish and Wildlife Equipment Revolving Account
08G	Flexible Spending Administrative Account
02P	Flood Control Assistance Account
15B	Food Animal Veterinarian Conditional Scholarship Account
17L	Foreclosure Fairness Account
11H	Forest and Fish Support Account
014	Forest Development Account
190	Forest Fire Protection Assessment Account
19C	Forest Practices Application Account
08B	Foster Care Endowed Scholarship Trust Account
852	Foster Care Scholarship Endowment Account
636	Foster Care Trust Account
835	Four Year Student Child Care in Higher Education Account
09E	Freight Mobility Investment Account
11E	Freight Mobility Multimodal Account
222	Freshwater Aquatic Weeds Account
516	Fruit and Vegetable Inspection Account
15V	Funeral and Cemetery Account
496	Future Teachers Conditional Scholarship Account
841	G. Robert Ross Endowment Account
884	Gambling Revolving Account
357	Gardner-Evans Higher Education Construction Account
997	General Capital Assets Subsidiary Account
001	General Fund
999	General Long-Term Obligations Subsidiary Account
12P	Geoduck Aquaculture Research Account
298	Geologists' Account
01E	Geothermal Account
12N	GET Ready for Math and Science Scholarship Account
08C	Gonzaga University Alumni Association Account
749	Governor's ICSEW Account
080	Grade Crossing Protective Account



## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
128	Grain Inspection Revolving Account
846	Grants-In-Aid Scholarships and Fellowships Account
12B	Green Energy Incentive Account Subaccount of the Energy Freedom Account
285	Growth Management Planning and Environmental Review Account
15W	Guaranteed Asset Protection Waiver Account
244	Habitat Conservation Account
746	Hanford Area Economic Investment Account
207	Hazardous Waste Assistance Account
17T	Health Benefit Exchange Account
418	Health Care Authority Administrative Account
10L	Health Insurance Partnership Account
793	Health Insurance Pool Account
747	Health Professionals Loan Repayment and Scholarship Program Account
02G	Health Professions Account
545	Heating Oil Pollution Liability Trust Account
07J	“Helping Kids Speak” Account
11N	Heritage Barn Preservation Account
18F	High School Completion Account
09F	High-Occupancy Toll Lanes Operations Account
737	High Occupancy Vehicle Account
FH1	Higher Education Blended Component Units
01L	Higher Education Construction Account
652	Higher Education Facilities Account
FH2	Higher Education Internal Lending Account
252	Higher Education Non-Proprietary Local Capital Account
455	Higher Education Personnel Services Account
646	Higher Education Retirement Plan Supplemental Benefit Account
303	Highway Bond Retirement Account
096	Highway Infrastructure Account
106	Highway Safety Account
10B	Home Security Fund Account
17B	Home Visiting Services Account
10T	Hood Canal Aquatic Rehabilitation Bond Account
169	Horse Racing Commission Operating Account
497	Horse Racing Commission Class C Purse Fund Account
485	Horse Racing Commission Washington Bred Owners’ Bonus Fund and Breeder Awards Account
002	Hospital Data Collection Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
11R	Hospital Infection Control Grant Account
16W	Hospital Safety Net Assessment Account
18L	Hydraulic Project Approval Account
14V	Ignition Interlock Device Revolving Account
470	Imaging Account
281	Impaired Driving Safety Account
821	Impaired Physician Account
12R	Independent Youth Housing Account
17M	Individual-Based/Portable Background Check Clearance Account
08E	Individual Development Account Program Account
03K	Industrial Insurance Premium Refund Account
446	Industrial Insurance Rainy Day Fund Account
447	Information Technology Investment Revolving Account
752	Institutional Clearing and Transmittal Account
01N	Institutional Impact Account
651	Institutional Residents' Deposit Account
512	Institutional Stores Account
800	Institutional Welfare and Betterment Account
840	Institutions of Higher Education - Agency Account
857	Institutions of Higher Education - Annuity and Life Income Account
522	Institutions of Higher Education - Associated Students' Account
524	Institutions of Higher Education - Bookstore Account
443	Institutions of Higher Education - Data Processing Account
148	Institutions of Higher Education - Dedicated Local Account
859	Institutions of Higher Education - Endowment Local Account
143	Institutions of Higher Education - Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
569	Institutions of Higher Education - Food Services Account
145	Institutions of Higher Education - Grants and Contracts Account
573	Institutions of Higher Education - Housing and Food Account
860	Institutions of Higher Education - Institutional Financial Aid Account
460	Institutions of Higher Education - Motor Pool Account
149	Institutions of Higher Education - Operating Fees Account
570	Institutions of Higher Education - Other Enterprises Account
450	Institutions of Higher Education - Other Facilities Account
528	Institutions of Higher Education - Parking Account
147	Institutions of Higher Education - Plant Account
448	Institutions of Higher Education - Printing Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
457	Institutions of Higher Education - Retirement Benefits Revolving Account
440	Institutions of Higher Education - Stores Account
849	Institutions of Higher Education - Student Loan Account
850	Institutions of Higher Education - Work Study Account
138	Insurance Commissioner's Regulatory Account
595	Interstate 405 Express Toll Lanes Operations Account
10V	Invasive Species Council Account
20F	Invest in Washington Account
18A	Investing in Innovation Account
409	Investment Income Account
616	Judges' Retirement Account
543	Judicial Information Systems Account
177	Judicial Retirement Administrative Account
729	Judicial Retirement Principal Account
16A	Judicial Stabilization Trust Account
283	Juvenile Accountability Incentive Account
432	King Street Railroad Station Facility Account
030	Landowner Contingency Forest Fire Suppression Account
16B	Landscape Architects' License Account
11P	Large On-Site Sewage Systems Account
499	Law Enforcement Memorial Account
838	Law Enforcement Officers' and Firefighters' Retirement System Benefits Improvement Account
548	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
06K	Lead Paint Account
405	Legal Services Revolving Account
442	Legislative Gift Center Account
07L	Legislative International Trade Account
14N	Legislative Oral History Account
547	Liability Account
06T	License Plate Technology Account
20K	Licensing and Enforcement System Modernization Project Account
09K	Life Sciences Discovery Account
08F	Lighthouse Environmental Programs Account
17W	Limousine Carriers Account
107	Liquor Excise Tax Account
501	Liquor Revolving Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
823	Livestock Nutrient Management Account
180	Local Government Administrative Hearings Account
441	Local Government Archives Account
01T	Local Leasehold Excise Tax Account
185	Local Museum Account - Eastern Washington State Historical Society
184	Local Museum Account - Washington State Historical Society
15F	Local Public Safety Enhancement Account
768	Local Real Estate Excise Tax Account
034	Local Sales and Use Tax Account
06N	Local Tax Administration Account
797	Local Tourism Promotion Account
174	Local Toxics Control Account
578	Lottery Administrative Account
477	Lottery Investment Account
150	Low-Income Weatherization and Structural Rehabilitation Assistance Account
262	Manufactured Home Installation Training Account
12F	Manufactured/Mobile Home Dispute Resolution Program Account
048	Marine Fuel Tax Refund Account
16P	Marine Resources Stewardship Trust Account
757	Maritime Historic Restoration and Preservation Account
19A	Medicaid Fraud Penalty Account
609	Medical Aid Account
202	Medical Test Site Licensure Account
14R	Military Department Active State Service Account
364	Military Department Capital Account
08H	Military Department Rental and Lease Account
018	Millersylvania Park Current Account
603	Millersylvania Park Trust Account
508	Miscellaneous Enterprise Activities Account
759	Miscellaneous Program Account
784	Miscellaneous Transportation Programs Account
205	Mobile Home Park Relocation Account
844	Money-Purchase Retirement Savings Administrative Account
07A	Mortgage Lending Fraud Prosecution Account
16K	Mortgage Recovery Fund Account
108	Motor Vehicle Account
082	Motorcycle Safety Education Account
16R	Multiagency Permitting Team Account

**Uniform Chart of Accounts**

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
20C	Yakima Integrated Plan Implementation Taxable Bond Account
565	Yakima Integrated Plan Implementation Revenue Recovery Account
818	Youth Athletic Facility Account
235	Youth Tobacco and Vapor Products Prevention Account



## 75.40 General Ledger Account Codes

**75.40.10**

October 1, 2016

**Sequential by code number****GL CODE****GENERAL LEDGER CODE****0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)**

0001	Estimated cash receipts
0002	Estimated cash disbursements
0003	Estimated 25 <sup>th</sup> month cash disbursements
0004	Estimated encumbrances
0005	Estimated unallotted FTEs
0006	Estimated accrued receipts
0064	Estimated contract expenditures
0110	Approved estimated FTEs
0111	Adjusted estimated FTEs
0120	Actual FTEs
0130	Accrued FTEs
0139	Receivable liquidations
0140	FTE liquidations
0159	Liability liquidations
0311	Adjusted estimated revenue
0611	Approved unallotted
0612	Adjusted unallotted
0613	Adjusted unallotted
0621	Approved allotments
0622	Adjusted allotments
0623	Adjusted allotments
0631	Approved reserve
0632	Adjusted reserve
0633	Adjusted reserve
0651	Federal cost allocation expenditures
0910	Budgetary control
0995	Expenditure control
0998	Statistical clearing

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
6525	Expense Adjustments/Eliminations (GAAP)
6560	Estimated Accrued Expenditures/Expenses
6591	Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)
6592	Interest Expense (General Long-Term Obligations Subsidiary Account Only)
6593	Amortization Expense (General Long-Term Obligations Subsidiary Account Only)
6594	Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)
6595	Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)
6596	Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)
6597	Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
6598	Pension Expense (General Long-Term Obligations Subsidiary Account Only)
<b><u>7000 - AFRS/TREASURY CLEARING</u></b>	
<b><u>7100 - IN-PROCESS CONTROL</u></b>	
7110	Receipts In-Process
7120	Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
7130	Warrant Cancellations In-Process
7140	Journal Vouchers In-Process
<b><u>9000 - FUND BALANCE AND NET POSITION</u></b>	
<b><u>9100 - BUDGETARY CONTROL</u></b>	
9100	Budgetary Control Summary
<b><u>9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE</u></b>	
9110	Nonspendable Permanent Fund Principal
9112	Nonspendable Permanent Funds – Unrealized Gain/Loss
9120	Nonspendable Consumable Inventories
9130	Nonspendable Student Loans Receivable
9131	Nonspendable Receivables – Long-Term
<b><u>9200 - RESTRICTED FUND BALANCE</u></b>	
9230	Restricted for Higher Education
9231	Restricted for Permanent Funds – Realized Investment Losses
9232	Restricted for Education

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
9234	Restricted for Transportation
9235	Restricted for Bond Covenants
9238	Restricted for Other Purposes
9240	Restricted for Human Services
9242	Restricted for Wildlife and Natural Resources
9244	Restricted for Local Grants and Loans
9246	Restricted for School Construction
9248	Restricted for State Facilities
9250	Restricted for Budget Stabilization
9252	Restricted for Debt Service
9255	Restricted for Cash and Investments with Escrow Agents and Trustees
9260	Restricted for Pollution Remediation Liabilities
9270	Restricted for Unspent Bond Proceeds
9271	Restricted for Operations and Maintenance Reserve
9272	Restricted for Repair and Replacement Reserve
9273	Restricted for Revenue Stabilization
9274	Restricted for Unspent GARVEE Bond Proceeds
9275	Restricted for Deferred Sales Tax
9283	Restricted for Third Tier Debt Service
9284	Restricted for Fourth Tier Debt Service
9285	Restricted for GARVEE Bond Debt Service
	<b><u>9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE</u></b>
9310	Committed for Higher Education
9311	Committed for Education
9320	Committed for Transportation
9321	Committed for Other Purposes
9323	Committed for Human Services
9324	Committed for Wildlife and Natural Resources
9325	Committed for Local Grants and Loans
9330	Committed for State Facilities
9340	Committed for Debt Service
	<b><u>9370 - ASSIGNED FUND BALANCE</u></b>
9370	Assigned for Working Capital (OFM Only)
9372	Assigned for Other Purposes
	<b><u>9390 - UNASSIGNED FUND BALANCE</u></b>
9390	Unassigned
	<b><u>9510, 9513 and 9514 - BUDGETARY RESERVES</u></b>
9510	Reserved for Encumbrances
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations



## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority
<b><u>9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET POSITION</u></b>	
9350	Net Investment in Capital Assets (OFM Only)
9400	Accumulated Earnings (Losses)
9410	Restricted Net Position
9450	Unrestricted Net Position (OFM Only)
9545	Restricted for Unemployment Compensation
9546	Restricted for Pensions
<b><u>9550 and 9600 - NET POSTION RESTRICTED FOR PENSIONS AND OTHER TRUSTS</u></b>	
9550	Restricted for Pensions
9551	Restricted for Deferred Compensation Participants
9554	Restricted for Local Government Investment Pool Participants
9601	Restricted for Members (DRS Only)
9603	Restricted for Benefits (DRS Only)
9604	Restricted for Benefits – Medical (DRS Only)
9607	Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only)
9608	Restricted for Members Defined Contributions – SIB (DRS Only)
9609	Restricted for Members Defined Contributions – Self-Directed (DRS Only)
<b><u>9700 - FUND BALANCE/NET POSTION CHANGES AND CORRECTIONS</u></b>	
9720	Prior Period Material Corrections (OFM Only)
9721	Fund Type Reclassification Changes (OFM Only)
9722	Accounting Policy Changes (OFM Only)
9723	Capital Asset Policy Changes
<b><u>9800 - GENERAL CAPITAL ASSETS VALUATION</u></b>	
9850	Investment in General Capital Assets
<b><u>9900 - AFRS CLEARING</u></b>	
9910	Current Period Clearing (Subsidiary Accounts Only)
9920	Current Period Clearing (All Fund Types Except Subsidiary Accounts)
9940	Reserve Clearing (DRS Only)
9998	Beginning Balance Clearing (OFM Only)

## Uniform Chart of Accounts

**75.40.20**

October 1, 2016

**Sequential by code number with description****GL CODE****GENERAL LEDGER CODE DESCRIPTION****0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE) ACCOUNTS**

0001

Estimated cash receipts

Cash receipts are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, or automated clearing house (ACH) transfers) received by the state during a period regardless of when the moneys are earned.

0002

Estimated cash disbursements

Cash disbursements are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, and ACH transfers paid by the state during a period regardless of when the related obligations are incurred.

0003

Estimated 25<sup>th</sup> month cash disbursements

This GL code is used to record estimated cash disbursements at year-end.

0004

Estimated encumbrances

This GL code is used to record estimated encumbrances.

0005

Estimated unallotted FTEs

This GL code is used to record estimated unallotted FTEs.

0006

Estimated accrued receipts

This GL code is used to record estimated accrued receipts.

0064

Estimated contract expenditures

This GL code is used to record estimated contract expenditures.

0110

Approved estimated FTEs

Equivalent of 2088 hours of work in a fiscal year. "Approved" indicates that OFM has reviewed and approved the allotment.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9130	<p>Nonspendable Student Loans Receivable</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because student loans receivable do not represent available spendable resources even though they are a component of net current assets.</p>
9131	<p>Nonspendable Receivables – Long-Term</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1657) do not represent available spendable resources even though they are a component of net current assets.</p>
<b><u>9200 - RESTRICTED FUND BALANCE</u></b>	
9230	<p>Restricted for Higher Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9231	<p>Restricted for Permanent Funds – Realized Investment Losses</p> <p>The balance in this GL code represents the unamortized portion of realized investment losses that resulted in or would have resulted in a negative net change in fund balance exclusive of unrealized gains and losses. These realized investment losses are tracked separately and amortized against future beneficiary distributions.</p>
9232	<p>Restricted for Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for K-12 education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9234	<p>Restricted for Transportation</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9235	<p>Restricted for Bond Covenants</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by bond covenants.</p>
9238	<p>Restricted for Other Purposes</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for other purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9240	<p>Restricted for Human Services</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9242	<p>Restricted for Wildlife and Natural Resources</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9244	<p>Restricted for Local Grants and Loans</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9246	<p>Restricted for School Construction</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9248	<p>Restricted for State Facilities</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9250	<p>Restricted for Budget Stabilization</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article VII, section 12 of the State Constitution.</p>
9252	<p>Restricted for Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for debt service purposes by the parties external to the State (such as creditors).</p>
9255	<p>Restricted for Cash and Investments with Escrow Agents and Trustees</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements.</p>
9260	<p>Restricted for Pollution Remediation Liabilities</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for pollution remediation purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments).</p>
9270	<p>Restricted for Unspent Bond Proceeds</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for unspent bond proceeds by bond covenants.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9271	<p>Restricted for Operations and Maintenance Reserve</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for operations and maintenance expenditures by bond covenants.</p>
9272	<p>Restricted for Repair and Replacement Reserve</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for repair and replacement expenditures by bond covenants.</p>
9273	<p>Restricted for Revenue Stabilization</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for revenue stabilization by bond covenants.</p>
9274	<p>Restricted for Unspent GARVEE Bond Proceeds</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for unspent GARVEE bond proceeds.</p>
9275	<p>Restricted for Deferred Sales Tax</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for deferred sales tax by debt service agreements.</p>
9283	<p>Restricted for Third Tier Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by third tier debt service agreements.</p>
9284	<p>Restricted for Fourth Tier Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by fourth tier debt service agreements.</p>
9285	<p>Restricted for GARVEE Bond Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by GARVEE bond debt service agreements.</p>



## 75.50

# Expenditure Authority Codes

### 75.50.10

October 1, 2016

## Expenditure authority type and expenditure character codes with descriptions

### Expenditure Authority

#### Type Code

#### Expenditure Authority Type Description

1	State	Denotes appropriations funded by revenues generated by the state's authority to tax, license, or collect fees from the public.
2	Federal	Denotes appropriations funded by grants and contracts with federal government agencies. Does not include grants and contracts under the American Recovery and Reinvestment Act (ARRA) of 2009.
3	Federal - Unanticipated	Denotes expenditure authority funded by grants and contracts with federal government agencies that were not included in the biennial budget request. Does not include grants and contracts under the ARRA.
4	Governor's Emergency Allocation	Denotes the appropriation assigned to the funding identified as "Governor's Emergency" in the Appropriation Act.
6	Nonappropriated	Denotes activity associated with nonappropriated/allotted and nonbudgeted accounts. Cannot be used with Budget type A (Appropriated).
7	Private/Local	Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies.

**Expenditure Authority****Type Code****Expenditure Authority Type Description**

8	<p>Federal - ARRA</p> <p>Denotes appropriations funded by grants and contracts with federal government agencies under the ARRA.</p>
9	<p>Private/Local - Unanticipated</p> <p>Denotes expenditure authority funded by grants, contracts, etc., from private/local sources which was not included in the biennial budget request. This does not include activities between agencies of Washington State.</p>
N	<p>Federal - Nonappropriated ARRA</p> <p>Denotes activity in nonappropriated/allotted and nonbudgeted accounts funded by grants and contracts with federal government agencies under the ARRA.</p>
U	<p>Federal - Unanticipated ARRA</p> <p>Denotes expenditure authority funded by grants and contracts with federal government agencies under the ARRA that are not included in the enacted budget.</p>
X	<p>Prior Biennium Liability Liquidation</p> <p>Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies at the close of the prior biennium.</p>
Y	<p>Prior Biennium Liability Liquidation ARRA</p> <p>Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies under the ARRA at the close of the prior biennium.</p>

**Note:** Types 1, 2, 4, 7, and 8 are assigned by the Office of Financial Management (OFM) and contained in the Expenditure Authority Schedule. Types 3, 9, and U may only be used within the proper range of expenditure authority codes for unanticipated receipts as noted in Subsections 75.50.20 and 75.50.30.





## 75.60 Statewide Program Codes

### 75.60.10

October 1, 2016

### Sequential by code number with descriptions

Code	Title and Description
690	<p>Nonbudgeted FTEs</p> <p>Used to indicate nonbudgeted FTEs expended for the state/federal work study and state internship programs. The state internship program includes both the undergraduate and executive fellowship programs.</p>
850	<p>Nonbudgeted Activities</p> <p>Used to indicate nonappropriated, nonallotted expenditures. Used only with Budget type N (Nonappropriated/Nonallotted Account) or M (Mixed (Partial Appropriated or Allotted/Partial Nonappropriated) Account).</p>
880	<p>Pensions, Claims, and Awards</p> <p>Used to indicate nonappropriated, nonallotted expenditures made for the payment of pensions, claims, and awards.</p>
900	<p>Capital Programs</p> <p>Used to indicate all capital programs except Department of Transportation, County Road Administration Board, and Transportation Improvement Board.</p>



## 75.65 Statewide Project Type Codes

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### 75.65.10

July 1, 2010

### Information technology data needs

This policy reflects the increased interest in having better information about state information technology (IT) costs. This subsection defines IT costs in general, and how IT costs should be further classified as:

- Acquisition/new development, and
- Maintenance and operations.

For purposes of this subsection, the following standards apply to the coding of IT expenditures:

The **definition of information technology** includes the electronic capture, collection, storage, manipulation, transmission, calculation, retrieval, and presentation of information.

IT expenditures can be recorded in almost all objects of expenditure. For purposes of using statewide project type codes for IT, expenditures generally follow an IT employee in these functional areas of IT service delivery:

- Customer service (help desk, personal computer support, and portable device support);
- Infrastructure service (database administration, security, server and network administration, data center operations, and network communication services);
- Application service (packaged and custom application support);
- IT planning (research and development, strategic and disaster planning);
- IT administration (asset management, IT procurement, project management, and training); and
- IT application development projects.

75  
Uniform Chart of Accounts

75.80.30

**75.80.30**  
October 1, 2016

**Sequential by code number**

Code	Title
	<b>0100 - Taxes</b>
0101	Retail Sales Tax
0102	Tax Credit - Sales Tax
0105	Business and Occupation Tax
0106	Tax Credits - B & O
0108	Brokered Natural Gas
0109	Tax Credits - Brokered Natural Gas
0110	Compensating Tax
0111	Tax Credits - Compensating Tax
0112	Hazardous Substance Tax
0113	Tax Credits - Hazardous Substance
0115	Motor Vehicle Fuel Tax
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel)
0117	Excise Telephone Taxes
0118	Liter Tax - Liquor
0119	Liquor Sales Tax - Surcharge
0120	Liquor Sales Tax
0121	Beer Tax
0122	Wine Tax
0123	Marijuana Excise Tax
0124	Tribal Cigarette Tax
0125	Cigarette Tax
0126	Other Tobacco Products Tax
0127	I-773 Cigarette Tax
0128	Solid Waste Collection Tax
0130	Insurance Premium Tax
0131	Carbonated Beverage Tax
0134	Tax Credits - Public Utilities
0135	Public Utilities Tax
0136	Public Utilities District Privilege Tax
0137	Syrup (Soda) Tax
0140	Pari-mutuels Tax
0141	Petroleum Products Tax

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
0143	Intermediate Care Facility Tax
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0155	Inheritance/Estate Taxes
0157	Real Estate Excise Tax
0159	Leasehold Excise Tax
0160	Commercial Fishing - Privilege Tax
0161	Exhibition Center Admission Tax
0162	Stadium Admission Tax
0163	Stadium and Exhibition Center Parking Tax
0170	Other Taxes
0175	Penalties and Interest
0180	Timber Tax
0190	Fire Insurance Premium Distributions
0191	PUD Privilege Tax Distributions
0192	Prosecuting Attorney Distributions
0195	Motor Vehicle Fuel Tax Distributions
0196	Liquor Tax Distributions
0197	Timber Tax Distributions
0198	Other Tax Distributions
0199	Tax Revenue Suspense (Department of Revenue Use Only)
<b>0200 - Licenses, Permits, and Fees</b>	
0201	Accountants
0202	Auctioneers
0203	Agriculture/Aquaculture Licenses and Fees
0204	Aircraft
0205	Alcoholic Beverages
0206	Alias Business Certification Fees
0207	Other Health Professions Licenses
0208	Architect Licenses
0209	Beautician, Barber and Body Artist Licenses
0210	Athletic Licenses
0211	Gambling Licenses and Fees

## Uniform Chart of Accounts

Code	Title
0641	Stadium & Exhibition Account Transfer - Lottery Revenues
0642	Student Achievement Account Transfer - Lottery Revenues
0643	Education Construction Account Transfer - Lottery Revenues
0644	General Fund Transfer - Lottery Revenues
0645	Budget Stabilization Transfer
0647	Child and Family Reinvestment Account Transfer
0648	Commuter Trip Reduction Transfer
0649	Unclaimed Property Transfer
0651	Flood Control Transfer
0653	Columbia River Water Delivery Transfer
0654	County Criminal Justice Transfer
0655	Municipal Criminal Justice Transfer
0657	Criminal Justice Treatment Transfer
0659	Site Closure Account Transfer
0663	Recreation Access Pass Transfer
0664	Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer
0666	Fair Account Transfer
0667	Initiative 773 Transfers
0668	Education Savings Account Transfer
0677	Agency Incentive Savings Transfers In (OFM Only)
0678	Equity Transfers In
0679	Equity Transfers Out
0680	Pension Benefit Reserves Transfers In (DRS Only)
0681	Pension Benefit Reserves Transfers Out (DRS Only)
0683	Retirement System Transfer
0688	UW Internal Lending Program Transfers
0689	Operating Transfers - Toll Charges
0690	Special Transfers
0693	Operating Transfers - Debt Service
0694	Operating Transfers - Debt Service Reimbursements
0696	Operating Transfers - Motor Fuel Taxes
	<b>0800 - Other Revenues and Financing Sources</b>
0802	Employer Pension Contributions
0803	Employee Pension Contributions

## Uniform Chart of Accounts

Code	Title
0804	State Pension Contributions
0807	Certificates of Participation
0809	Capital Leases
0820	Capital Contributions
0825	Pool Participant Contributions
0850	Payments to Escrow Agents for Refunded COPs
0851	Original Issue Discount - Refunding COPs
0852	Underwriters Discount / Costs of Issuance - Refunding COPs
0853	Original Issue Premium - Refunding COPs
0854	Proceeds of Refunding COPs
0855	Payments to Escrow Agents for Refunded Bonds
0856	Original Issue Discount - Refunding Bonds
0857	Underwriters Discount / Costs of Issuance - Refunding Bonds
0858	Original Issue Premium - Refunding Bonds
0859	Proceeds of Refunding Bonds
0860	Bonds Issued
0862	Original Issue Discount - Bonds
0863	Original Issue Premium - Bonds
0864	Taxable Bonds Issued
0865	Note Proceeds
0866	Loan Principal Repayment
0868	Original Issue Discount - COPs
0869	Original Issue Premium - COPs
0871	Special Items
0872	Extraordinary Items
	<b>0900 - Non-Revenue Activities*</b>
0901	Interagency Reimbursements
0902	Recoveries of Current Expenditure Authority Expenditures
0920	Items Placed in Suspense
0921	Rental Excise Tax Suspense
0925	Undistributed Receipts
0940	Deposit Adjustments and Returned Checks

\* At fiscal year end, amounts in 0900 - Non-Revenue Activities source codes are to be reclassified to the appropriate asset, liability, revenue, or expenditure/expense coding.

**75.80.40**  
October 1, 2016

**Sequential by code number with description**

Code	Title
	<b>0100 - Taxes</b>
	Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of nonexchange tax revenue.
0101	Retail Sales Tax
	Tax levied on the selling price of tangible personal property and certain services purchased at retail. (chapter 82.08 RCW)
0102	Tax Credits - Sales Tax
	Credits allowed to offset sales tax liability. (chapter 82.12 RCW)
0105	Business and Occupation Tax
	Tax levied on gross receipts of all businesses operating in Washington. (chapter 82.04 RCW)
0106	Tax Credits - B & O
	Credits allowed to offset business and occupation tax liability. (chapter 82.04 RCW)
0108	Brokered Natural Gas
	Tax levied on natural or manufactured gas that is consumed in Washington that has not been subject to the public utility tax. (RCWs 82.12.022 and 82.14.230)
0109	Tax Credits - Brokered Natural Gas
	Credits allowed to offset the brokered natural gas tax liability. (RCWs 82.12.022 and 82.14.230)

## Uniform Chart of Accounts

Code	Title
0110	<p>Compensating Tax</p> <p>Tax levied on the acquisition cost of items used in Washington on which retail sales tax was not paid. Also known as use tax. (chapter 82.12 RCW)</p>
0111	<p>Tax Credits - Compensating Tax</p> <p>Credits allowed in statute to offset compensating tax liability. (chapter 82.12 RCW)</p>
0112	<p>Hazardous Substance Tax</p> <p>Tax levied on the wholesale value of certain substances which are defined as hazardous by statute or deemed to cause a threat to human health or the environment by the Department of Ecology. Specifically applies to petroleum products, pesticides and certain chemicals. (chapters 82.21 and 82.23B RCW)</p>
0113	<p>Tax Credits - Hazardous Substance</p> <p>Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)</p>
0115	<p>Motor Vehicle Fuel Tax</p> <p>Tax levied on each gallon of motor vehicle fuel delivered from a terminal rack in Washington. Includes gasoline and other inflammable gas or liquids used to propel motor vehicles (excludes special fuels such as diesel and propane). (chapter 82.36 RCW)</p>
0116	<p>Use Fuel Tax (Other Than Motor Vehicle Fuel)</p> <p>Special tax levied on all combustible gases and liquids used to propel motor vehicles, except those subject to the motor vehicle fuel tax. (chapters 82.38 and 70.149 RCW)</p>
0117	<p>Excise Telephone Taxes</p> <p>Enhanced 911 tax which is levied on telephone access lines (switched access lines, radio access lines, and interconnected voice over internet protocol service lines). (RCW 82.14B.030)</p>



## Uniform Chart of Accounts

Code	Title
0642	<p>Student Achievement Account Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Student Achievement Account (Account 299). (RCW 67.70.240(3); 67.70.340(1) and (2))</p>
0643	<p>Education Construction Account Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Education Construction Account (Account 253). (RCW 67.70.240(3); 67.70.340(1) and (2))</p>
0644	<p>General Fund Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70.340(4))</p>
0645	<p>Budget Stabilization Transfer</p> <p>Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495)</p>
0647	<p>Child and Family Reinvestment Account Transfer</p> <p>Transfers from the General Fund to the Child and Family Reinvestment Account (Account 18T). (RCW 74.13.107)</p>
0648	<p>Commute Trip Reduction Transfer</p> <p>Transfers from the Multimodal Transportation Account (Account 218) to the General Fund to reimburse the General Fund for tax credits provided to businesses participating in the commute trip reduction program. (RCW 82.70.040)</p>
0649	<p>Unclaimed Property Transfer</p> <p>Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.29.230)</p>
0651	<p>Flood Control Transfer</p> <p>Transfers from the General Fund to the Flood Control Assistance Account (Account 02P). (RCW 86.26.007)</p>

## Uniform Chart of Accounts

Code	Title
0653	Columbia River Water Delivery Transfer  Transfers from the General Fund to the Columbia River Water Delivery Account (Account 15K). (chapter 90.90 RCW)
0654	County Criminal Justice Transfer  Transfers from the General Fund to the County Criminal Justice Assistance Account (Account 03L). (RCW 82.14.310)
0655	Municipal Criminal Justice Transfer  Transfers from the General Fund to the Municipal Criminal Justice Assistance Account (Account 03M). (RCW 82.14.320/330)
0657	Criminal Justice Treatment Transfer  Transfers from the General Fund to the Criminal Justice Treatment Account (Account 05C). (RCW 70.96A.350(4)(a))
0659	Site Closure Account Transfer  Transfers from the Perpetual Surveillance and Maintenance Account (Account 500). (RCW 43.200.080)
0663	Recreation Access Pass Transfer  Transfers of the proceeds from the sale of discover passes and day-use permits from the Recreation Access Pass Account (Account 237) to the State Wildlife Account (Account 104), the Park Land Trust Revolving Account (Account 087), and the Parks Renewal and Stewardship Account (Account 269). (2SSB 5622)
0664	Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer  Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.04.4496 and 82.16.0496).
0666	Fair Account Transfer  Transfers from the General Fund to the Fair Account (Account 131). (RCW 15.76.115)

Code	Title
0667	<p>Initiative 773 Transfers</p> <p>Transfers of cigarette and tobacco products taxes from the Health Services Account (Account 760) to the Violence Reduction and Drug Enforcement Account (Account 181), Water Quality Account (Account 139), and Tobacco Prevention and Control Account (Account 828) as required by Initiative 773. (RCW 43.72.900(2)(a), 3(a), &amp; 3(c))</p>
0668	<p>Education Savings Account Transfer</p> <p>Transfers from the Education Savings Account (Account 291) to the Washington Distinguished Professorship Trust Account (Account 653), the Washington Graduate Fellowship Trust Account (Account 534), College Faculty Awards Trust Account (Account 743), and the Common School Construction Account (Account 113). (RCW 43.79.465)</p>
0677	<p>Agency Incentive Savings Transfers In</p> <p>Transfers to the Savings Incentive Account (Account 290) of half of the dollar value of certain General Fund state appropriations that are unspent as of June 30. The transfers are made to the credit of the individual state agencies that achieved the savings. (RCW 43.79.460) (OFM Only)</p>
0678	<p>Equity Transfers In</p> <p>Transfers of assets into an account normally associated with the creation of the account or the close-out of another account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level.</p>
0679	<p>Equity Transfers Out</p> <p>Transfers of assets out of an account normally associated with the closure of the account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level.</p>
0680	<p>Pension Benefit Reserves Transfers In</p> <p>Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only)</p>

Code	Title
0681	<p>Pension Benefit Reserves Transfers Out</p> <p>Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process.(DRS Only)</p>
0683	<p>Retirement System Transfer</p> <p>Transfers of amounts not needed for administration from the Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account (Account 204) to the Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account (Account 614). (RCW 41.24.030) (BVFFRO Only)</p>
0688	<p>UW Internal Lending Program Transfers</p> <p>Transfers of monies to record the Internal Lending Program activity between governmental, enterprise and internal service accounts. (University of Washington only)</p>
0689	<p>Operating Transfers - Toll Charges</p> <p>Transfers of toll revenues from a toll collecting account to another account to facilitate the payment of debt service.</p>
0690	<p>Special Transfers</p> <p>Statewide transfers from dedicated accounts and other accounts for special litigation or budget purposes.</p>
0693	<p>Operating Transfers - Debt Service</p> <p>Transfer of monies between accounts to facilitate the payment of debt service as specified by law.</p>
0694	<p>Operating Transfers - Debt Service Reimbursements</p> <p>Transfer of monies from accounts designated by the legislature to reimburse the General Fund for the payment of debt service.</p>

Code	Title
0696	<p>Operating Transfers - Motor Fuel Taxes</p> <p>Transfer of motor vehicle fuel taxes from various transportation accounts (including the Motor Vehicle Account (Account 108), Transportation Partnership Account (Account 09H), Puget Sound Capital Construction Account (Account 099), Transportation 2003 (Nickel) Account (Account 550) to transportation debt service funds (including the Highway Bond Retirement Account (Account 303), Ferry Bond Retirement Account (Account 304) and the Transportation Improvement Bond Retirement Account (Account 305).</p>
	<p><b>0800 - Other Revenues and Financing Sources</b></p> <p>Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.</p>
0802	<p>Employer Pension Contributions</p> <p>Contributions received from employers of members enrolled in state administered pension plans.</p>
0803	<p>Employee Pension Contributions</p> <p>Contributions received from employees enrolled in state administered pension plans.</p>
0804	<p>State Pension Contributions</p> <p>Contributions received from the General Fund to support state administered pension plans.</p>
0807	<p>Certificates of Participation</p> <p>Resources provided by the through the issuance of certificates of participation by the Office of the State Treasurer that are used to finance real estate acquisition, construction and renovation and equipment acquisition.</p>
0809	<p>Capital Leases</p> <p>Resources provided through a capital lease agreement used to finance capital acquisitions.</p>

## Uniform Chart of Accounts

Code	Title
0820	<p>Capital Contributions</p> <p>Intra-state contributions of capital assets received by a proprietary fund type account.</p>
0825	<p>Pool Participant Contributions</p> <p>Contributions received from participant members of the Deferred Compensation Plan and the Local Government Investment Pool (LGIP). (DRS and OST use only)</p>
0850	<p>Payments to Escrow Agents for Refunded COPs</p> <p>Amounts sent to an Escrow Agent to refund (defease) a COP issue.</p>
0851	<p>Original Issue Discount - Refunding COPs</p> <p>Discount associated with the issuance of refunding COPs. Refunding COPs are sold at a discount when the stated interest rate on the COPs is less than the market rate of interest for similar securities when the COPs are sold.</p>
0852	<p>Underwriters Discount / Costs of Issuance - Refunding COPs</p> <p>COP sale expenses associated with the issuance of refunding COPs, specifically, the underwriters discount and cost of issuance expenses.</p>
0853	<p>Original Issue Premium - Refunding COPs</p> <p>Premium associated with the issuance of refunding COPs. Refunding COPs are sold at a premium when the stated interest rate on the COPs is more than the market rate of interest for similar securities when the COPs are sold.</p>
0854	<p>Refunding COPs Issued</p> <p>Amount of the total par or face value of refunding COPs.</p>
0855	<p>Payments to Escrow Agents for Refunded Bonds</p> <p>Amounts sent to an Escrow Agent to refund (defease) a bond issue.</p>
0856	<p>Original Issue Discount - Refunding Bonds</p> <p>Discount associated with the issuance of refunding bonds. Refunding bonds are sold at a discount when the stated interest rate on the bonds is less than the market rate of interest for similar securities when the bonds are sold.</p>

75  
**Uniform Chart of Accounts**

75.80.40

Code	Title
0857	<p>Underwriters Discount/Costs of Issuance - Refunding Bonds</p> <p>Bond sale expenses associated with the issuance of refunding bonds, specifically, the underwriters discount and cost of issuance expenses.</p>
0858	<p>Original Issue Premium - Refunding Bonds</p> <p>Premium associated with the issuance of refunding bonds. Refunding bonds are sold at a premium when the stated interest rate on the bonds is more than the market rate of interest for similar securities when the bonds are sold.</p>
0859	<p>Refunding Bonds Issued</p> <p>Amount of the total par or face value of refunding bonds.</p>
0860	<p>Bonds Issued</p> <p>Amount of the total par or face value of all tax-exempt bonds, except refunding bonds.</p>
0862	<p>Original Issue Discount - Bonds</p> <p>Discount associated with the issuance of all bonds, except refunding bonds. Bonds are sold at a discount when the stated interest rate is less than the market rate of interest for similar securities when the debt is sold.</p>
0863	<p>Original Issue Premium - Bonds</p> <p>Premium associated with the issuance of all bonds except refunding bonds. Bonds are sold at a premium when the stated interest rate is more than the market rate of interest for similar securities when the debt is sold.</p>
0864	<p>Taxable Bonds Issued</p> <p>Amount of the total par or face value of taxable bonds issued.</p>
0865	<p>Note Proceeds</p> <p>Amount of the total par or face value of notes issued.</p>
0866	<p>Loan Principal Repayment</p> <p>Amounts received to repay the principal amount of loans issued by a state agency.</p>

## Uniform Chart of Accounts

Code	Title
0868	<p>Original Issue Discount - COPs</p> <p>Discount associated with the issuance of all COPs, except refunding COPs. COPs are sold at a discount when the stated interest rate is less than the market rate of interest for similar securities when the debt is sold.</p>
0869	<p>Original Issue Premium - COPs</p> <p>Premium associated with the issuance of all COPs except refunding COPs. COPs are sold at a premium when the stated interest rate is more than the market rate of interest for similar securities when the debt is sold.</p>
0871	<p>Special Items</p> <p>Significant items, subject to management's control, that are either 1) unusual in nature or 2) infrequent in occurrence. (OFM only)</p>
0872	<p>Extraordinary Items</p> <p>Extraordinary items are both 1) unusual in nature and 2) infrequent in occurrence. (OFM only)</p>
	<p><b>0900 - Non-Revenue Activities*</b></p> <p>Amounts related to various suspense codes that must be adjusted to zero at year-end.</p>
0901	<p>Interagency Reimbursements</p> <p>Amounts received from another agency to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.</p>
0902	<p>Recoveries of Current Expenditure Authority Expenditures</p> <p>Amounts received from a non-state entity to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.</p>
0920	<p>Items Placed in Suspense</p> <p>Amounts received by an agency that are identifiable by account, but cannot be immediately allocated to the proper revenue source coding.</p>



75  
**Uniform Chart of Accounts**

75.80.40

<b>Code</b>	<b>Title</b>
0921	Rental Excise Tax Suspense  Rental taxes received by an agency pending remittance to the Department of Revenue.
0925	Undistributed Receipts  Amounts received for which the correct coding is pending determination.
0940	Deposit Adjustments and Returned Checks  Amounts due to an agency related to deposit adjustments or NSF checks.

\* At fiscal year end, amounts in 0900 - Non-Revenue Activities source codes are to be reclassified to the appropriate asset, liability, revenue, or expenditure/expense coding.

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## Chapter 95 - Federal Assistance Reporting

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### **95.10 Federal Assistance Reporting Policies and Procedures**

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95.10.10	Purpose of the policies	June 1, 2016
95.10.15	Authority for these policies	June 1, 2016
95.10.20	Applicability of these policies	June 1, 2016
95.10.30	Federal revenues	June 1, 2016
95.10.40	Federal clusters	June 1, 2016

### **95.20 Federal Assistance Disclosure Forms**

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95.20.10	Introduction to federal disclosure forms and lead sheet	June 1, 2016
95.20.20	Federal Financial Assistance – Direct	June 1, 2016
95.20.30	Federal Analytical Review	June 1, 2016
95.20.40	Federal Nonfinancial Assistance	June 1, 2016
95.20.50	Federal Nonfinancial Assistance Inventory Balances	June 1, 2016
95.20.60	Federal Loan Balances	June 1, 2016
95.20.70	Federal Assistance Received from Nonfederal Sources (Pass-Through)	June 1, 2016
95.20.80	Federal Identification Numbers	June 1, 2016
95.20.90	Federal Assistance Certification	June 1, 2016

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## 95.10 Federal Assistance Reporting Policies and Procedures

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### 95.10.10

June 1, 2016

#### Purpose of the policies

Chapter 95 establishes the federal reporting policies and procedures governing the accumulation of accounting data for preparation of the state of Washington's *Statewide Single Audit Report*.

The Federal Single Audit Act of 1984, most recently amended in 1996, establishes uniform requirements for audits of federal assistance and promotes the efficient and effective use of audit resources. In addition, the federal Office of Management and Budget (OMB) has published the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). The Uniform Guidance, which replaced the OMB A-133 Circular effective December 26, 2014, further delineates requirements for single audits of federal assistance. Under the provisions of the Act and Uniform Guidance, Washington has exercised the option to obtain a statewide Single Audit to satisfy the single audit requirements for federal assistance received and administered by all agencies of the State.

The Office of Financial Management (OFM) utilizes Chapter 95 to compile the Schedule of Expenditures of Federal Awards and the Data Collection Form in accordance with OMB Uniform Guidance requirements.

### 95.10.15

June 1, 2016

#### Authority for these policies

The authority for these policies is RCW 43.88.160(1).

The Uniform Guidance, §200.510 Financial statements, requires the state to report the total Federal Awards expended to be reported on the schedule of expenditures of Federal awards.

Federal awards expended are determined in accordance with §200.502 of the Uniform Guidance.

Federal awards, as defined in §200.38 of the Uniform Guidance, include Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, or cost-reimbursement contracts under the Federal Acquisition Regulations that a non-

**Federal Assistance Reporting**

Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity.

Federal financial assistance is defined in §200.40 of the Uniform Guidance.

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**95.10.20**

June 1, 2016

**Applicability of these policies**

This chapter is applicable to all agencies of the state of Washington as defined in RCW 43.88.020(4) unless otherwise exempted by statute or rule.

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**95.10.30**

June 1, 2016

**Federal revenues**

95.10.30.a

Federal revenues are recorded in the Agency Financial Reporting System (AFRS) as follows:

- Revenue Source Codes 0301 through 0353 and 0357 through 0399 identify reportable direct federal assistance activity.
- Revenue Source Code 0546 identifies federal assistance received from other state and local governments or private entities.
- Revenue Source Code 0355 identifies federal revenue that is not classified as federal assistance.
- Revenue Source Code 03DS identifies the distribution of certain federal revenues by the State Treasurer.

With the exception of Revenue Source Code 0355, all federal revenues (Revenue Source Codes 0301-0399 plus 0546) are to be reported on the federal disclosure forms.

## Federal Assistance Reporting

**Revenue Source Code 0355 – Federal Revenue – Non-Assistance** includes receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes.

As for **Revenue Source Code 03DS – Federal Revenue Distributions**, distributions of reportable federal revenues need to be reported as expenditures of those program revenues on the applicable federal disclosure form. Revenue Source Code 03DS distributions applicable to revenues coded to Revenue Source Code 0355 should not be reported.

### 95.10.30.b **Accounting for federal assistance activity between state agencies**

When one state agency subgrants federal assistance to another state agency, the originating state agency records and reports the federal revenue and corresponding expenditure/expense using Object N “Grants, Benefits, and Client Services” for the amount paid to the subrecipient agency.

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.

### 95.10.30.c **AFRS changes made after the disclosure forms are closed**

For federal revenue reporting purposes, if adjustments to federal revenues or expenditures are posted to AFRS subsequent to closure of federal disclosure forms, the agency is required to correct the applicable disclosure forms. Contact your assigned OFM Accounting Consultant to have the disclosure forms reopened if corrections are needed.

### 95.10.30.d **Immaterial prior period adjustments and corrections**

Refer to Subsection 90.20.15.e. If a write-off of receivables involves federal revenues agencies should contact their assigned OFM Accounting Consultant.

**95.10.40**

June 1, 2016

**Federal clusters**

95.10.40.a

**Designation of clusters:**

- 01 - Programs Not Clustered
- 02 - Research and Development
- 03 - Student Financial Assistance
- 04 - SNAP
- 05 - Food Distribution
- 06 - Child Nutrition
- 08 - Section 8 Project-Based
- 09 - Fish and Wildlife
- 10 - Employment Service
- 11 - WIA/WIOA
- 12 - Federal Transit
- 13 - Highway Safety
- 14 - Special Education (IDEA)
- 15 - TRIO
- 16 - Aging
- 17 - CCDF
- 18 - Medicaid
- 19 - Forest Service Schools and Roads
- 20 - Foster Grandparent/Senior Companion
- 21 - Disability Insurance/SSI
- 22 - Highway Planning and Construction
- 23 - Economic Development
- 24 - Foreign Food Aid Donation
- 26 - Transit Services Programs
- 27 - CDBG – Entitlement Grants
- 39 - Housing Voucher
- 41 - TANF
- 55 - CDFI
- 56 - Water and Waste Program
- 57 - Community Facilities Loans and Grants
- 58 - Health Center
- 59 - HOPE VI
- 60 - Clean Water State Revolving Fund
- 61 - Drinking Water State Revolving Fund
- 62 - Hurricane Sandy Relief
- 63 - CDBG – Disaster Recovery Grants – Pub L. No. 113-2



## Federal Assistance Reporting

95.10.40.b

### Definition of clusters (includes CFDA numbers and federal programs):

1. **Programs Not Clustered** includes all federal assistance programs not specifically included in the remaining clusters.
2. **Research and Development (R&D)** cluster includes all research activities, both basic and applied, and all development activities that are performed by a nonfederal entity with federal financial assistance.
  - *Research* is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.
  - *Development* is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes.
3. **Student Financial Assistance (SFA)** cluster includes those programs of general financial assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070 et seq.) which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs which provide fellowships or similar federal awards to students on a competitive basis, or for specified studies or research. The following federal assistance programs will be reported in the SFA cluster:

#### Department of Education (ED)

84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan - Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.379	Teacher Education Assistance for College and Higher Education Grants
84.408	Postsecondary Education Scholarships for Veteran's Dependents

**Federal Assistance Reporting**Department of Health and Human Services (HHS)

- 93.264 Nurse Faculty Loan Program
- 93.342 Health Professions Student Loans, including Primary Care Loans and Loans for Disadvantaged Students
- 93.364 Nursing Student Loans
- 93.925 Scholarships for Disadvantaged Students

**4. SNAP Cluster**Department of Agriculture (USDA)

- 10.551 Supplemental Nutrition Assistance Program
- 10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

**5. Food Distribution Cluster**Department of Agriculture (USDA)

- 10.565 Commodity Supplemental Food Program
- 10.568 Emergency Food Assistance Program (Administrative Costs)
- 10.569 Emergency Food Assistance Program (Food Commodities)

**6. Child Nutrition Cluster**Department of Agriculture (USDA)

- 10.553 School Breakfast Program
- 10.555 National School Lunch Program
- 10.556 Special Milk Program for Children
- 10.559 Summer Food Service Program for Children

**8. Section 8 Project-Based Cluster**Department of Housing and Urban Development (HUD)

- 14.182 Section 8 New Construction and Substantial Rehabilitation
- 14.195 Section 8 Housing Assistance Payments Program
- 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy
- 14.856 Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation

**9. Fish and Wildlife Cluster**Department of the Interior (DOI)

- 15.605 Sport Fish Restoration Program
- 15.611 Wildlife Restoration and Basic Hunter Education

**Federal Assistance Reporting****10. Employment Service Cluster**Department of Labor (DOL)

- 17.207 Employment Service/Wagner-Peyser Funded Activities
- 17.801 Disabled Veterans' Outreach Program (DVOP)
- 17.804 Local Veterans' Employment Representative (LVER) Program

**11. WIA/WIOA Cluster**Department of Labor (DOL)

- 17.258 WIA/WIOA Adult Program
- 17.259 WIA/WIOA Youth Activities
- 17.278 WIA/WIOA Dislocated Worker Formula Grants

**12. Federal Transit Cluster**Department of Transportation (DOT)

- 20.500 Federal Transit - Capital Investment Grants
- 20.507 Federal Transit - Formula Grants
- 20.525 State of Good Repair Grants Program
- 20.526 Bus and Bus Facilities Formula Program

**13. Highway Safety Cluster**Department of Transportation (DOT)

- 20.600 State and Community Highway Safety
- 20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I
- 20.602 Occupant Protection Incentive Grants
- 20.609 Safety Belt Performance Grants
- 20.610 State Traffic Safety Information System Improvements Grants
- 20.611 Incentive Grant Program to Prohibit Racial Profiling
- 20.612 Incentive Grant Program to Increase Motorcyclist Safety
- 20.613 Child Safety and Child Booster Seat Incentive Grants
- 20.616 National Priority Safety Programs

**14. Special Education Cluster (IDEA)**Department of Education (ED)

- 84.027 Special Education - Grants to States (IDEA, Part B)
- 84.173 Special Education - Preschool Grants (IDEA Preschool)

**Federal Assistance Reporting****15. TRIO Cluster**Department of Education (ED)

- 84.042 TRIO - Student Support Services
- 84.044 TRIO - Talent Search
- 84.047 TRIO - Upward Bound
- 84.066 TRIO - Educational Opportunity Centers
- 84.217 TRIO - McNair Post-Baccalaureate Achievement

**16. Aging Cluster**Department of Health and Human Services (HHS)

- 93.044 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers
- 93.045 Special Programs for the Aging - Title III, Part C - Nutrition Services
- 93.053 Nutrition Services Incentive Program

**17. CCDF Cluster**Department of Health and Human Services (HHS)

- 93.575 Child Care and Development Block Grant
- 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

**18. Medicaid Cluster**Department of Health and Human Services (HHS)

- 93.775 State Medicaid Fraud Control Units
- 93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
- 93.778 Medical Assistance Program

**19. Forest Service Schools and Roads Cluster**Department of Agriculture (USDA)

- 10.665 Schools and Roads – Grants to States
- 10.666 Schools and Roads – Grants to Counties

**20. Foster Grandparent/Senior Companion Cluster**Corporation for National and Community Service (CNS)

- 94.011 Foster Grandparent Program
- 94.016 Senior Companion Program

## Federal Assistance Reporting

### 21. **Disability Insurance/SSI Cluster**

Social Security Administration (SSA)

- 96.001 Social Security - Disability Insurance (DI)
- 96.006 Supplemental Security Income (SSI)

### 22. **Highway Planning and Construction Cluster**

Department of Transportation (DOT)

- 20.205 Highway Planning and Construction
- 20.219 Recreational Trails Program
- 23.003 Appalachian Development Highway System

### 23. **Economic Development Cluster**

Department of Commerce (DOC)

- 11.300 Investments for Public Works and Economic Development Facilities
- 11.307 Economic Adjustment Assistance

### 24. **Foreign Food Aid Donation Cluster**

U.S. Agency for International Development (USAID)

- 98.007 Food for Peace Development Assistance Program
- 98.008 Food for Peace Emergency Program

### 26. **Transit Services Programs Cluster**

Department of Transportation (DOT)

- 20.513 Enhanced Mobility for Seniors and Individuals with Disabilities
- 20.516 Job Access and Reverse Commute Program
- 20.521 New Freedom Program

### 27. **CDBG – Entitlement Grants Cluster**

Department of Housing and Urban Development (HUD)

- 14.218 Community Development Block Grants/Entitlement Grants
- 14.225 Community Development Block Grants/Special Purpose Grants/Insular Areas

### 39. **Housing Voucher Cluster**

Department of Housing and Urban Development (HUD)

- 14.871 Section 8 Housing Choice Vouchers
- 14.879 Mainstream Vouchers

**Federal Assistance Reporting****41. TANF Cluster**Department of Health and Human Services (HHS)

- 93.558 Temporary Assistance for Needy Families (TANF) State Programs
- 93.714 ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs

**55. CDFI Cluster**Department of the Treasury

- 21.012 Native Initiatives
- 21.020 Community Development Financial Institutions Program

**56. Water and Waste Program Cluster**Department of Agriculture (USDA)

- 10.760 Water and Waste Disposal Systems for Rural Communities
- 10.781 Water and Waste Disposal Systems for Rural Communities - ARRA

**57. Community Facilities Loans and Grants Cluster**Department of Agriculture (USDA)

- 10.766 Community Facilities Loans and Grants
- 10.780 Community Facilities Loans and Grants (Community Programs)

**58. Health Center Cluster**Department of Health and Human Services (HHS)

- 93.224 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care Centers)
- 93.527 Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program

**59. HOPE VI Cluster**Department of Housing and Urban Development (HUD)

- 14.866 Demolition and Revitalization of Severely Distressed Public Housing (HOPE VI)
- 14.889 Choice Neighborhoods Implementation Grants

**Federal Assistance Reporting**

**60. Clean Water State Revolving Fund Cluster**

Environmental Protection Agency (EPA)

- 66.458 Capitalization Grants for Clean Water State Revolving Funds
- 66.482 Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Clean Water State Revolving Funds

**61. Drinking Water State Revolving Fund Cluster**

Environmental Protection Agency (EPA)

- 66.468 Capitalization Grants for Drinking Water State Revolving Funds
- 66.483 Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Drinking Water State Revolving Funds

**62. Hurricane Sandy Relief Cluster**

Department of Health and Human Services (HHS)

- 93.095 HHS Programs for Disaster Relief Appropriations Act – Non-Construction
- 93.096 HHS Programs for Disaster Relief Appropriations Act – Construction

**63. CDBG – Disaster Recovery Grants – Pub. L. No. 113-2 Cluster**

Department of Housing and Urban Development (HUD)

- 14.269 Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)
- 14.272 National Disaster Resilience Competition



## 95.20 Federal Assistance Disclosure Forms

### 95.20.10

June 1, 2016

### Introduction to federal disclosure forms and lead sheet

Information collected in the Disclosure Forms application facilitates the preparation of the annual state of Washington Schedule of Expenditures of Federal Awards by the Office of Financial Management (OFM).

The federal Disclosure Forms application is an electronic way of capturing detail data for various aspects of an agency's federal assistance activities. It incorporates federal reporting rules and regulations.

All forms are completed online. The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov) by January 31, 2017.

Due Dates	Reporting Items
September 2, 2016	Phase 2 close and federal disclosure forms
January 31, 2017	Federal Assistance Certification form

In order to accurately complete the disclosure forms by the due date, agencies should review the information in the Agency Financial Reporting System (AFRS) that is to be reported on the disclosure forms and make necessary adjustments in AFRS **prior to the end of Phase 2**. With the exception of the Federal Assistance Certification form, early completion is encouraged.