



## 75.40 General Ledger Account Codes

Section	Title	Effective Date	Page Number
75.40.10	Sequential by code number	July 1, 2022	<a href="#">466</a>
75.40.20	Sequential by code number with description	July 1, 2022	<a href="#">484</a>

### 75.40.10 Sequential by code number

July 1, 2022

#### GL CODE GENERAL LEDGER CODE

#### 0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)

- 0001 Estimated cash receipts
- 0002 Estimated cash disbursements
- 0003 Estimated 25th 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



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

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

### **1000 - ASSETS OTHER THAN CAPITAL**

1110	Cash in Bank
1120	Undeposited Local Cash
1130	Petty Cash
1140	Restricted Cash and Investments – Current Operations
1150	Cash with Fiscal Agents

### **1200 - INVESTMENTS**

1205	Temporary and/or Pooled Cash Investments
1206	Investments with Local Government Investment Pool
1209	Short-Term Portion of Long-Term Investments
1210	Investments
1215	Investments under Reverse Repurchase Agreements
1216	Collateral held under Securities Lending Agreements
1218	Investments with OST Separately Managed Agency Account



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

- 1219 Investments in Commingled Trust Funds (SIB Only)
- 1220 Unamortized Premiums on Investments
- 1230 Unamortized Discounts on Investments
- 1240 Restricted Cash and Investments – Noncurrent
- 1271 Commingled Trust Funds Investments (SIB Only)
- 1272 Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)
- 1273 Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)
- 1278 Commingled Trust Funds Valuation Allowance - Investments (SIB Only)
- 1280 Valuation Allowance - Investments

### **1300 - SHORT-TERM RECEIVABLES**

#### **1310 AND 1320 - SHORT-TERM RECEIVABLES**

- 1311 Taxes Receivable
- 1312 Accounts Receivable
- 1313 Notes Receivable
- 1314 Loans Receivable
- 1315 Commingled Trust Funds Interest Receivable (SIB Only)
- 1316 Interest and Dividends Receivable
- 1317 Other Interest Receivable
- 1318 Unbilled Receivables
- 1319 Other Receivables
- 1320 Donations/Pledges Receivable
- 1321 Lease Receivable
- 1323 Investment Trades Pending Receivable
- 1324 Salaries and Fringe Benefits Receivable
- 1328 Tax Liens Receivable



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## GL CODE GENERAL LEDGER CODE

### **1340 - ALLOWANCE FOR UNCOLLECTABLE SHORT-TERM RECEIVABLES**

- 1341 Allowance for Uncollectible Taxes Receivable
- 1342 Allowance for Uncollectible Accounts Receivable
- 1343 Allowance for Uncollectible Notes Receivable
- 1344 Allowance for Uncollectible Loans Receivable
- 1345 Allowance for Uncollectible Lease Receivable
- 1346 Allowance for Uncollectible Interest Receivable on Investments
- 1347 Allowance for Uncollectible Other Interest Receivable
- 1348 Allowance for Uncollectible Tax Liens Receivable
- 1349 Allowance for Uncollectible Other Receivables

### **1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES**

- 1350 Due from Other Funds - Advances
- 1351 Due from Federal Government
- 1352 Due from Other Governments
- 1353 Due from Other Funds
- 1354 Due from Other Agencies
- 1355 Due from Other Funds – Pooled Cash and Investments
- 1359 Due from Component Units

### **1380 AND 1390 - OTHER SHORT-TERM RECEIVABLES**

- 1381 Premium Estimated Receivables
- 1382 L & I Self Insurance Receivables
- 1383 Travel Advances

### **1400 - INVENTORIES**

- 1410 Consumable Inventories
- 1415 Donated Inventories



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## GL CODE GENERAL LEDGER CODE

- 1420 Merchandise Inventories
- 1430 Work-in-Process Inventories
- 1440 Raw Materials Inventories
- 1450 Livestock

### **1500 - PREPAID EXPENSES**

- 1510 Prepaid Expenses

### **1600 - LONG-TERM RECEIVABLES**

- 1611 Taxes Receivable
- 1614 Loans Receivable
- 1615 Allowance for Forgivable Loans - Nonprofits
- 1619 Other Receivables
- 1620 Donations/Pledges Receivable
- 1621 Lease Receivable
- 1629 Present Value Allowance (SAC Only)

### **1640 - ALLOWANCE FOR UNCOLLECTABLE LONG-TERM RECEIVABLES**

- 1641 Allowance for Uncollectible Taxes Receivable
- 1644 Allowance for Uncollectible Loans Receivable
- 1645 Allowance for Uncollectible Lease Receivable
- 1649 Allowance for Uncollectible Other Receivables

### **1650 - LONG-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES**

- 1651 Due from Federal Government
- 1652 Due from Other Governments
- 1653 Due from Other Funds
- 1654 Due from Other Agencies



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## GL CODE GENERAL LEDGER CODE

- 1655 Allowance for Forgivable Loans – Other Governments
- 1659 Due from Component Units
- 1667 Due from Other Funds – Internal Lending (UW Only)

### **1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION**

- 1810 Amount Available in Debt Service Funds
- 1820 Amount to be Provided for Retirement of Long-Term Obligations

### **1900 - OTHER ASSETS**

- 1910 Unamortized Discounts on Bonds Sold
- 1911 Unamortized Discounts on Certificates of Participation
- 1919 Other Noncurrent Assets
- 1950 Investment in Joint Ventures
- 1960 Restricted Net Pension Asset

### **1970 - DEFERRED OUTFLOWS OF RESOURCES**

- 1971 Deferred Outflows on COP Refundings
- 1972 Deferred Outflows on Bond Refundings
- 1973 Deferred Outflows on Hedging Derivative Instruments
- 1974 Deferred Outflows on Pensions
- 1975 Deferred Outflows on Other Postemployment Benefits
- 1976 Deferred Outflow on Asset Retirement Obligations

### **2000 - CAPITAL ASSETS**

#### **2100 - NON-DEPRECIABLE CAPITAL ASSETS**

- 2110 Land
- 2120 Transportation Infrastructure – Modified Approach



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## GL CODE GENERAL LEDGER CODE

- 2130 Art Collections, Library Reserve Collections, and Museum and Historical Collections
- 2140 Intangible Assets with Indefinite Useful Lives

### **2200 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE**

- 2210 Buildings and Building Improvements
- 2220 Allowance for Depreciation – Buildings
- 2310 Improvements other than Buildings
- 2320 Allowance for Depreciation – Improvements other than Buildings
- 2350 Leasehold Improvements
- 2360 Allowance for Depreciation – Leasehold Improvements
- 2370 Infrastructure
- 2380 Allowance for Depreciation – Infrastructure

### **2400 - FURNISHINGS, EQUIPMENTS, SOFTWARE, COLLECTIONS, AND INTANGIBLES**

- 2410 Furnishings and Equipment
- 2420 Allowance for Depreciation – Furnishings and Equipment
- 2430 Library Resources
- 2440 Allowance for Depreciation – Library Resources
- 2450 Art Collections, Library Reserve Collections, and Museum and Historical Collections
- 2460 Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections
- 2470 Intangible Assets with Definite Useful Lives
- 2480 Allowance for Amortization – Intangible Assets

### **2500 - CONSTRUCTION IN PROGRESS**

- 2510 Construction in Progress

### **2600 - INTANGIBLE RIGHT-TO-USE CAPITAL ASSETS**



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

2610	Lease Asset – Land
2620	Allowance for Amortization – Land Lease Asset
2630	Lease Asset – Building
2640	Allowance for Amortization – Building Lease Asset
2650	Lease Asset – Equipment
2660	Allowance for Amortization – Equipment Lease Asset
2670	Subscription Information Technology Asset
2680	Allowance for Amortization – Subscription Information Technology Asset

## **3000 - REVENUES AND OTHER FINANCING SOURCES**

### **3100 - ESTIMATED REVENUES**

3110	Approved Estimated Revenues
3198	Estimated Revenue – Original

### **3200 - ACTUAL REVENUES**

3205	Accrued Revenues
3210	Cash Revenues
3213	Gains and Losses on Sales of Capital Assets
3215	Immaterial Adjustments to Prior Periods
3220	Noncash Revenues
3221	Other Financing Sources
3225	Revenue Adjustments/Eliminations (GAAP)
3260	Estimated Accrued Revenues

### **4300 - CASH IN CUSTODY OF STATE TREASURER**

4310	Current Treasury Cash Activity (OST Only)
4315	Warrants Outstanding (OST Only)





# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

- 4320 Beginning Treasury Cash Balance Administering Agency (OFM Only)
- 4325 Beginning Treasury Cash Balance – Agency

### **5000 - LIABILITIES**

#### **5100 - SHORT-TERM LIABILITIES**

##### **5110 - SHORT-TERM PAYABLES**

- 5111 Accounts Payable
- 5112 Interest Payable
- 5113 Claims and Judgments Payable
- 5114 Annuities Payable (LOT Only)
- 5115 Contracts Payable
- 5116 Retained Percentages Payable
- 5117 Construction Contracts Payable
- 5118 Current Benefits Claims Payable
- 5119 Employee Insurance Benefits Payable

##### **5120, 5130, and 5140, - SHORT-TERM ACCRUED LIABILITIES**

- 5121 Matured Bonds Payable
- 5122 Matured Interest Payable
- 5123 Investment Trades Pending Payable
- 5124 Accrued Salaries and Fringe Benefits Payable
- 5125 Accrued Vacation Leave Payable
- 5126 Accrued Prizes Payable (LOT Only)
- 5127 Accrued Sick Leave Payable
- 5128 Accrued Compensatory Time Payable
- 5130 Due to Fiscal Agents



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE

- 5140 Due to Terminated Employees
- 5145 Due to Deceased Employees' Estates
- 5148 L & I Retrospective Program Estimated Premium Refund Payables
- 5149 L & I Claims Administration Expense Payable

### **5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES**

- 5150 Due to Other Funds – Advances
- 5151 Due to Federal Government
- 5152 Due to Other Governments
- 5153 Due to Other Funds
- 5154 Due to Other Agencies
- 5155 Due to Other Funds – Pooled Cash and Investments
- 5156 Due to Owner Funds – Local Government Investment Pool (OST Only)
- 5157 Due to Owner Funds – Commingled Trust Funds Investment Income (SIB Only)
- 5158 Due to Department of Revenue – Taxes
- 5159 Due to Primary Government

### **5160 - SHORT-TERM BONDS PAYABLE**

- 5161 General Obligation (GO) Bonds Payable
- 5162 Revenue Bonds Payable
- 5163 Limited Obligation Bonds Payable
- 5164 Zero-Coupon GO Bonds Payable
- 5165 Zero-Coupon Bonds - Accreted Interest Payable
- 5167 General Revenue Bonds Payable – Internal Lending (UW Only)
- 5169 Other Bonds Payable

### **5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE**

- 5171 Installment-Purchase Contracts Payable



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

- 5172 Lease-to-Own Agreements Payable
- 5173 Certificates of Participation/Notes Payable
- 5174 Right-to-Use Lease Liability
- 5175 Subscription Information Technology Liability

### **5180 and 5190 - OTHER SHORT-TERM LIABILITIES**

- 5180 Paid Family and Medical Leave Deductions Payable
- 5181 Employee Insurance Deductions Payable
- 5182 EBT Authorized Benefits Payable
- 5183 Long-Term Support Services Deductions Payable
- 5184 Tuition Benefits Payable
- 5185 Net Pension Liability
- 5186 Other Postemployment Benefits Liability
- 5187 Industrial Insurance and Medical Aid Deductions Payable
- 5188 Savings Bond Deductions Payable
- 5189 Garnishment Deductions Payable
- 5190 Unearned Revenues
- 5191 Deposits Payable
- 5193 Liability for Unclaimed Property Refunds
- 5194 Liability for Canceled Warrants/Checks
- 5195 Deferred Expenditure Recoveries
- 5196 Obligations under Reverse Repurchase Agreements
- 5197 Obligations under Securities Lending Agreements
- 5198 Loans Payable
- 5199 Other Liabilities

### **5200 - LONG-TERM OBLIGATIONS**

#### **5120, 5210, 5220, and 5240 - LONG-TERM PAYABLES**



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE

5212	Zero-Coupon Bonds – Accreted Interest Payable
5213	Claims and Judgments Payable
5216	Retained Percentages Payable
5225	Accrued Vacation Leave Payable
5226	Annuities Payable (LOT Only)
5227	Accrued Sick Leave Payable
5228	Accrued Compensatory Time Payable
5247	Liability for Deferred Compensation

### **5250 - LONG-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES**

5251	Due to Federal Government
5252	Due to Other Governments
5253	Due to Other Funds
5254	Due to Other Agencies
5258	Due to Owner Funds – OST Separately Managed Agency Investment Account
5259	Due to Primary Government

### **5260 - LONG-TERM BONDS PAYABLE**

5261	General Obligation (GO) Bonds Payable
5262	Revenue Bonds Payable
5263	Limited Obligation Bonds Payable
5264	Zero-Coupon GO Bonds Payable
5267	General Revenue Bonds Payable – Internal Lending (UW Only)
5269	Other Bonds Payable

### **5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE**

5271	Installment-Purchase Contracts Payable
5272	Lease-to-Own Agreements Payable



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE

- 5273 Certificates of Participation/Notes Payable
- 5274 Right-to-Use Lease Liability
- 5275 Subscription Information Technology Liability

### **5280 and 5290 - OTHER LONG-TERM OBLIGATIONS**

- 5281 Net Pension Liability
- 5282 Other Postemployment Benefits Liability
- 5284 Tuition Benefits Payable
- 5285 Benefits Claims Payable
- 5286 Claims Administration Expense Payable (L&I Only)
- 5287 Pollution Remediation Obligation
- 5289 Asset Retirement Obligation
- 5290 Unearned Revenues
- 5291 Deposits Payable
- 5293 Liability for Unclaimed Property Refunds
- 5297 Fees Payable
- 5298 Other Obligations – Capital Related
- 5299 Other Obligations

### **51905900 - OTHER CREDITS**

- 5910 Unamortized Premiums on Bonds Sold
- 5920 Unamortized Premiums on COPs Sold

### **5192, 5265, 5266, 5268, 5283, 5288, 5292, 5294, and 5295 - DEFERRED INFLOWS OF RESOURCES**

- 5192 Unavailable Revenues – Short-term
- 5265 Deferred Inflows on Pensions
- 5266 Deferred Inflows on COP Refundings
- 5268 Deferred Inflows on Bond Refundings



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

- 5283 Deferred Inflows on Hedging Derivative Instruments
- 5288 Deferred Inflows on Irrevocable Split-Interest Agreements
- 5292 Unavailable Revenues – Long-term
- 5294 Deferred Inflows on Other Postemployment Benefits
- 5295 Deferred Inflows on Right-to-Use Leases

## **6000 - BUDGETARY AUTHORITY AND ESTIMATED EXPENDITURES**

### **6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES**

- 6110 Approved Unallotted Expenditure Authority
- 6120 Approved Lapsing

### **6200 - ALLOTMENTS**

- 6210 Approved Allotments
- 6215 Estimated Unallotted Expenses

### **6300 - RESERVES**

- 6310 Approved Reserves

### **6400 - OTHER ALLOTMENT CHARGES**

- 6410 Encumbrances

### **6500 - EXPENDITURES/EXPENSES**

- 6505 Accrued Expenditures/Expenses
- 6510 Cash Expenditures/Expenses
- 6511 Depreciation/Amortization Expense
- 6512 Amortization Expense
- 6514 Capital Asset Acquisitions by Other Financing Sources



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

6515	Bad Debts Expense
6516	Cost of Goods Sold
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)
6599	Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)

### **7000 - AFRS/TREASURY CLEARING**

#### **7100 - IN-PROCESS CONTROL**

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

### **9000 - FUND BALANCE AND NET POSITION**

#### **9100 - BUDGETARY CONTROL**

9100	Budgetary Control Summary
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# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

### 9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE

- 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

### 9200 - RESTRICTED FUND BALANCE

- 9230 Restricted for Higher Education
- 9231 Restricted for Permanent Funds – Realized Investment Losses
- 9232 Restricted for Education
- 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
- 9265 Restricted for Asset Retirement Obligations
- 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





# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

- 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

### **9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE**

- 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

### **9370 - ASSIGNED FUND BALANCE**

- 9370 Assigned for Working Capital (OFM Only)
- 9372 Assigned for Other Purposes

### **9390 - UNASSIGNED FUND BALANCE**

- 9390 Unassigned

### **9510, 9513, and 9514 - BUDGETARY RESERVES**

- 9510 Reserved for Encumbrances
- 9513 Reserved for Encumbrances for Reappropriated Capital Appropriations
- 9514 Reserved for Encumbrances for Continuing Operating Expenditure Authority



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

### **9350, 9400, and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET POSITION**

- 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

### **9550 and 9600 - NET POSITION RESTRICTED FOR PENSIONS AND OTHER TRUSTS**

- 9546 Restricted for Pensions
- 9550 Restricted for Pensions
- 9551 Restricted for Deferred Compensation Participants
- 9554 Restricted for Local Government Pooled Investments Participants
- 9584 Restricted for Custodial
- 9601 Restricted for Members (DRS Only)
- 9602 Restricted for TAP 3 Annuity (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)

### **9700 - FUND BALANCE/NET POSITION CHANGES AND CORRECTIONS**

- 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



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

### 9800 - GENERAL CAPITAL ASSETS VALUATION

9850 Investment in General Capital Assets

### 9900 - AFRS CLEARING

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)

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## 75.40.20 Sequential by code number with description

July 1, 2022

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### 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 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.

0003 Estimated 25th 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.



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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.
0111	Adjusted estimated FTEs Equivalent of 2088 hours of work in a fiscal year. "Adjusted" indicates that this is an allotment change made by the agency and is not reviewed and approved by OFM.
0120	Actual FTEs This GL code is used to record FTEs disbursed from July 1 to June 30.
0130	Accrued FTEs This GL code is used to record FTEs that have not yet been disbursed.
0139	Receivable liquidations This GL code is used to record receivable liquidations.
0140	FTE liquidations This GL code is used to record FTE liquidations (DSHS and HCA).
0159	Liability liquidations This GL code is used to record liability liquidations.
0311	Adjusted estimated revenue



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	The balance of this GL code represents revenues estimated to be received during the biennium. Adjusted means OFM does not review and approve these estimates.
0611	Approved unallotted Expenditure authority not specifically scheduled for expenditure. Approved means OFM has reviewed and approved these estimates.
0612	Adjusted unallotted Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0613	Adjusted unallotted Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0621	Approved allotments Monthly estimates by object and account, reviewed and approved by OFM.
0622	Adjusted allotments Monthly estimates by object and account (Option 1) or by object (Option 2) adjusted by the agency and not approved by OFM.
0623	Adjusted allotments Monthly estimates by object and account (Option 1) adjusted by the agency and not approved by OFM.
0631	Approved reserve The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Approved indicates the allotment is approved by OFM.
0632	Adjusted reserve The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.
0633	Adjusted reserve



## State Administrative and Accounting Manual

### GL CODE      GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.

0651      Federal cost allocation expenditures

This GL code is used to record federal cost allocation expenditures.

0910      Budgetary control

This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.

0995      Expenditure control

This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.

0998      Statistical clearing

This GL code is used in AFRS as an offset for entering activity to general ledger accounts.

### **1000 - ASSETS OTHER THAN CAPITAL**

#### **1100 - CASH**

1110      Cash in Bank

This GL code is used to record all cash in the bank. This includes demand accounts such as checking and savings accounts. For treasury and treasury trust funds, only the State Treasurer uses this GL code. For local funds, this GL code is used by the individual state agency.

1120      Undeposited Local Cash

This GL code is used to record cash on hand received by an agency for deposit into a bank account outside the treasury.

1130      Petty Cash

This GL code is used to record petty cash on hand or in bank accounts for the purpose of making change or paying small obligations.

1140      Restricted Cash and Investments – Current Operations



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

This GL code is used to record restricted cash and investments held by escrow agents and trustees that will be used in current operations for the payment of current liabilities. Examples include amounts held pursuant to a third party agreement that will be expended for current operations and amounts held to liquidate a current liability such as the retained percentage of contracts payable.

### 1150 Cash with Fiscal Agents

This GL code is used to record cash deposited with fiscal agents for the payment of state obligations. Amounts held may be restricted.

## 1200 - INVESTMENTS

### 1205 Temporary and/or Pooled Cash Investments

This GL code is used to record the temporary and/or pooled investment of surplus cash balances or those investments that are readily convertible to known amounts of cash and so near their maturity when purchased that they present insignificant risk of changes in value because of changes in interest rates.

### 1206 Investments with Local Government Investment Pool

This GL code is used to record the temporary investment of surplus funds with the Local Government Investment Pool. Statewide, all GL Codes 1206 and 5156 are to be in balance.

### 1209 Short-Term Portion of Long-Term Investments

This GL code is used to record the portion of long-term investments that will mature within one year. This would include investments purchased in a current or prior period that are now within 12 months of maturity, except those in GL Code 1205.

### 1210 Investments

This GL code is used to record the cost or par value of long-term securities or other assets that (a) are held primarily for the purpose of income or profit and (b) have present service capacity based solely on the ability to generate cash or to be sold to generate cash. These are investments that do not qualify as "Temporary and/or Pooled Cash Investments" (GL Code 1205) or "Short-Term Portion of Long-Term Investments" (GL Code 1209). Fair value adjustments are recorded to "Valuation Allowance – Investments" (GL Code 1280).

Changes in fair value are reported in GL Code 1280. Premiums are reported in GL Code 1220 and Discounts are reported in GL Code 1230.

### 1215 Investments under Reverse Repurchase Agreements

This GL code is used to record the carrying value of investments underlying reverse repurchase and similar agreements.

### 1216 Collateral held under Securities Lending Agreements



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<p>This GL code is used to record the carrying value of the cash and securities received as collateral from the borrower under securities lending agreements where the state has the ability to pledge or sell the collateral. Corresponding liabilities are recorded in GL Code 5197.</p>
1218	<p>Investments with OST Separately Managed Agency Account</p> <p>This GL code is used to record agency investment of surplus funds with OST in the Separately Managed State Agency Investment Account. Statewide, all GL Codes 1218 and 5258 are to be in balance.</p>
1219	<p>Investments in Commingled Trust Funds (SIB Only)</p> <p>This GL code is used to record cash contributions of nonagency type funds to commingled trust funds. At the end of a fiscal year, this GL code is to equal zero.</p>
1220	<p>Unamortized Premiums on Investments</p> <p>This GL code is used to record that portion of the excess of the amount paid for securities over their face value that has not yet been amortized.</p>
1230	<p>Unamortized Discounts on Investments</p> <p>This GL code is used to record that portion of the excess of the face value of securities over the amount paid for them that has not yet been amortized.</p>
1240	<p>Restricted Cash and Investments – Noncurrent</p> <p>This GL code is used to record cash and investments held by escrow agents and trustees that are restricted and will not be used in current operations. Examples include amounts held pursuant to an advance refunding agreement; amounts restricted by debt covenant for the acquisition or construction of noncurrent assets; or amounts held in trust pursuant to a third party agreement that will not be used in current operations.</p>
1271	<p>Commingled Trust Funds Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record the value of long-term securities and real estate held for the production of income.</p>
1272	<p>Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of amounts paid for securities over their face value that has not yet been amortized.</p>
1273	<p>Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of the face value of securities over amounts paid for them that has not yet been amortized.</p>
1278	<p>Commingled Trust Funds Valuation Allowance - Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record fair value changes in investments in workers' compensation and pension trust funds. This GL code is not to be used in funds with investments accounted for on a cost basis.</p>





## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1280	Valuation Allowance - Investments This GL code is used to record fair value changes (increases and decreases) relating to investments.
<b>1300 - SHORT-TERM RECEIVABLES</b> Receivables that are due or expected to be collected within one year.	
<b>1310 and 1320 - SHORT-TERM RECEIVABLES</b>	
1311	Taxes Receivable The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges.
1312	Accounts Receivable The balance of this GL code represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.
1313	Notes Receivable The balance of this GL code represents the uncollected portion of notes receivable. A note is defined as an unconditional written promise, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by the state as a designated payee or by endorsement.
1314	Loans Receivable The balance of this GL code represents the uncollected portion of loans receivable. Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.
1315	Commingled Trust Funds Interest Receivable (SIB Only) The balance of this GL code represents the amount of interest receivable on commingled trust funds investments.
1316	Interest and Dividends Receivable The balance of this GL code represents the amount of interest and dividends receivable on investments.
1317	Other Interest Receivable The balance of this GL code represents the amount of interest receivable on state contract and loan programs.
1318	Unbilled Receivables



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	The balance of this GL code represents the estimated amount of accounts receivable not yet billed to recipients of government goods and services.
1319	Other Receivables
	The balance of this GL code represents other receivables billed or supported by other evidence of indebtedness.
1320	Donations/Pledges Receivable
	The balance of this GL code represents the amount of private donation pledges due within one year where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.
1321	Lease Receivable
	The balance of this GL code represents the uncollected portion of leases receivable for state assets leased to individuals or organizations external to the state.
1323	Investment Trades Pending Receivable
	This GL code is used to record the value of the pending proceeds due at settlement date for investment sales recorded on a trade date basis.
1324	Salaries and Fringe Benefits Receivable
	The balance of this GL code represents receivables due from individuals or organizations for salaries and fringe benefits.
1328	Tax Liens Receivable
	The balance of this GL code represents legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this GL code include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.
<b>1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES</b>	
	The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the current receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.
1341	Allowance for Uncollectible Taxes Receivable
	The balance of this GL code represents the portion of taxes receivable that is estimated will never be collected.
1342	Allowance for Uncollectible Accounts Receivable
	The balance of this GL code represents the portion of accounts receivable that is estimated will never be collected.



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1343	Allowance for Uncollectible Notes Receivable The balance of this GL code represents the portion of notes receivable that is estimated will never be collected.
1344	Allowance for Uncollectible Loans Receivable The balance of this GL code represents the portion of loans receivable that is estimated will never be collected.
1345	Allowance for Uncollectible Lease Receivable The balance of this GL code represents the portion of leases receivable that is estimated will never be collected.
1346	Allowance for Uncollectible Interest Receivable on Investments The balance of this GL code represents the portion of interest receivable on investments which is estimated will never be collected.
1347	Allowance for Uncollectible Other Interest Receivable The balance of this GL code represents the portion of interest receivable on assets other than taxes and investments which is estimated will never be collected.
1348	Allowance for Uncollectible Tax Liens Receivable The balance of this GL code represents the portion of tax liens receivable that is estimated will never be collected.
1349	Allowance for Uncollectible Other Receivables The balance of this GL code represents the portion of other receivables which is estimated will never be collected.
<b>1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</b>	
1350	Due from Other Funds - Advances The balance of this GL code represents advances due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.
1351	Due from Federal Government The balance of this GL code represents amounts due from federal agencies.
1352	Due from Other Governments The balance of this GL code represents amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.
1353	Due from Other Funds



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.

1354 Due from Other Agencies

The balance of this GL code represents amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.

1355 Due from Other Funds – Pooled Cash and Investments

The balance of this GL code represents amounts due from a fund within an agency into which surplus cash balances from other funds have been pooled for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.

1359 Due from Component Units

The balance of this GL code represents amount due from the state's discrete component units, for example the state's financing authorities.

### 1380 and 1390 - OTHER SHORT-TERM RECEIVABLES

1381 Premium Estimated Receivables

The balance of this GL code represents the current portion of the estimate of premiums due for industrial insurance and family and medical leave insurance.

1382 L & I Self Insurance Receivables

The balance of this GL code represents the current portion of workers compensation amounts due from self-insured employers.

1383 Travel Advances

The balance of this GL code represents the amount of outstanding travel advances.

### 1400 - INVENTORIES

1410 Consumable Inventories

The balance of this GL code represents the cost (or fair value if donated) of inventories of consumable materials, supplies, and foodstuffs.

1415 Donated Inventories

The balance of this GL code represents the value of inventoriable federally donated commodities and other donated inventoriable items.

1420 Merchandise Inventories



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents the cost of goods held for resale rather than for use in operations.

1430 Work-in-Process Inventories

The balance of this GL code represents the value of items of tangible personal property that are in process of production for sale in the ordinary course of business.

1440 Raw Materials Inventories

The balance of this GL code represents the value of items of tangible personal property that are to be currently consumed either directly or indirectly in the production of goods or services to be available for sale.

1450 Livestock

The balance of this GL code represents the cost of livestock that are to be consumed either directly or indirectly in the production of goods or services to be available for sale (excludes educational, laboratory and research animals).

### 1500 - PREPAID EXPENSES

1510 Prepaid Expenses

The balance of this GL code represents the amount of disbursements made for benefits not yet received. Prepaid expenses differ from deferred charges in that prepaid expenses are spread over a shorter period of time and are regular recurring costs of operations.

### 1600 - LONG-TERM RECEIVABLES

Long-Term Receivables are those which are not due or expected to be collected within 12 months.

1611 Taxes Receivable

The balance of this GL code represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.

1614 Loans Receivable

The balance of this GL code represents the long-term portion of loans receivable.

Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.

1615 Allowance for Forgivable Loans - Nonprofits

The balance of this GL code offsets forgivable loans to nonprofit organizations.



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1619	Other Receivables The balance of this GL code represents long-term other receivables billed or supported by other evidences of indebtedness.
1620	Donations/Pledges Receivable The balance of this GL code represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.
1621	Lease Receivable The balance of this GL code represents the long-term portion of leases receivable for state assets leased to individuals or organizations external to the state.
1629	Present Value Allowance (SAC Only) This GL code is used to record an offset to GL Code 1619 Other Receivables in accordance with GASB Statement No. 62 to report the actuarial present value of Other Receivables.

### **1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES**

The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the long-term receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.

1641	Allowance for Uncollectible Taxes Receivable The balance of this GL code represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected.
1644	Allowance for Uncollectible Loans Receivable The balance of this GL code represents the portion of long-term loans receivable that is estimated will never be collected.
1645	Allowance for Uncollectible Lease Receivable The balance of this GL code represents the portion of long-term leases receivable that is estimated will never be collected.
1649	Allowance for Uncollectible Other Receivables The balance of this GL code represents the portion of long-term other receivables that is estimated will never be collected.

### **1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES**



## State Administrative and Accounting Manual

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
1651	Due from Federal Government The balance of this GL code represents long-term amounts due from federal agencies.
1652	Due from Other Governments The balance of this GL code represents long-term amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.
1653	Due from Other Funds The balance of this GL code represents long-term amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.
1654	Due from Other Agencies The balance of this GL code represents long-term amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.
1655	Allowance for Forgivable Loans – Other Governments The balance in this GL code offsets the amount of forgivable loans to other governments.
1659	Due from Component Units The balance of this GL code represents amounts due from the state's discrete component units, for example the state's financing authorities.
1667	Due from Other Funds – Internal Lending (UW Only) The balance of this GL code represents amounts due from the University of Washington (UW) internal lending program for central borrowing to the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.

### **1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION**

1810	Amount Available in Debt Service Funds The balance of this GL code represents the amount of fund balance available in debt service funds for the retirement of general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.
1820	Amount to be Provided for Retirement of Long-Term Obligations The balance of this GL code represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 1900 - OTHER ASSETS

#### 1910 Unamortized Discounts on Bonds Sold

The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount - Bonds."

#### 1911 Unamortized Discounts on Certificates of Participation

The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3221 Revenue Source Code 0868 "Original Issue Discount - COPs."

#### 1919 Other Noncurrent Assets

This GL code is used to record other noncurrent assets such as unamortized bond insurance costs.

#### 1950 Investment in Joint Ventures

This GL code is used to record explicit, measurable equity interests in joint ventures.

#### 1960 Restricted Net Pension Asset

The balance of this GL code represents the state's proportionate share of overfunded defined benefit pension plans.

### 1970 - DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources represent a consumption of net position by the state that is applicable to a future reporting period.

#### 1971 Deferred Outflows on COP Refundings

The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) COP and the net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."





## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1972	<p>Deferred Outflows on Bond Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
1973	<p>Deferred Outflows on Hedging Derivative Instruments</p> <p>The balance of this GL code represents the decrease in fair value of hedging derivative instruments where the hedged items are neither assets nor liabilities reported at fair value.</p>
1974	<p>Deferred Outflows on Pensions</p> <p>The balance of this GL code represents deferred outflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP "Net Pension Liability Adjustment (Proprietary Accounts Only)" or WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>
1975	<p>Deferred Outflows on Other Postemployment Benefits</p> <p>The balance of this GL code represents deferred outflows of resources related to other postemployment benefits (OPEB) arising from certain changes in the net OPEB liability. Amounts deferred are amortized through OPEB expense using subobject BR "Other Postemployment Benefits Expense (Proprietary Accounts Only)" or WR "Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)."</p>
1976	<p>Deferred Outflow on Asset Retirement Obligations</p> <p>The balance of this GL code represents deferred outflows of resources related to asset retirement costs for resources that will be needed to permanently remove a tangible asset from service.</p> <p>The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6599 in the General Long-Term Obligations Subsidiary Account with Subobject WG "Asset Retirement Obligation Expense."</p>

### 2000 - CAPITAL ASSETS



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

Capital assets are tangible or intangible assets held and used in state operations, which have a service life of more than one year and meet the state's capitalization policy.

Capital assets of the state include land, infrastructure, improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in state operations.

General Ledger accounts are assigned to the following types of capital assets that meet the state's capitalization policy:

- Non-Depreciable Capital Assets
- Depreciable Capital Assets

### 2100 - NON-DEPRECIABLE CAPITAL ASSETS

2110	Land	The balance of this GL code represents the original cost, or estimated value at time of donation, of land owned by the state. Land also includes land use rights with indefinite useful lives, such as easements, mineral, timber, and water rights, acquired with the purchase of the underlying land.
2120	Transportation Infrastructure – Modified Approach	The balance of this GL code represents the cost of the state highway system operated by the Department of Transportation. These assets normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets, and include roads, bridges, tunnels, and drainage systems related to roads. Infrastructure included in this category use the modified approach to depreciation. (Depreciable transportation infrastructure and all other infrastructure assets are categorized under “Infrastructure” GL Code 2370).
2130	Art Collections, Library Reserve Collections, and Museum and Historical Collections	The balance of this GL code represents the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are not diminished over time and meet the criteria for a non-capitalizable collection (refer to Subsection 30.20.22.a), but are capitalized at the discretion of the agency.
2140	Intangible Assets with Indefinite Useful Lives	The balance of this GL code represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset such as permanent easements or water rights not acquired with a land purchase. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives" and GL 2110 “Land.”



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 2200 - BUILDINGS

- 2210 Buildings and Building Improvements  
The balance of this GL code represents the cost of permanent buildings and any capitalized improvements to such buildings. It does not include furniture, fixtures, or other equipment not an integral part of the building, or leasehold improvements that are separately categorized.
- 2220 Allowance for Depreciation – Buildings  
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of buildings. Buildings may be depreciated either as a whole or by individual component.

### 2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE

- 2310 Improvements other than Buildings  
The balance of this GL code represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc.
- 2320 Allowance for Depreciation – Improvements other than Buildings  
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings.
- 2350 Leasehold Improvements  
The balance of this GL code represents the cost of buildings, structural alterations, and improvements added to leased property.
- 2360 Allowance for Depreciation – Leasehold Improvements  
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of the leasehold improvements, or the remaining term of the lease, whichever is shorter.
- 2370 Infrastructure  
The balance of this GL code represents the cost of depreciable long-lived capital assets that normally are stationary in nature and preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, sidewalks, lighting systems, and water and sewer systems. Infrastructure included in this category may not use the modified approach to depreciation. Refer to GL Code 2120 "Transportation Infrastructure – Modified Approach."
- 2380 Allowance for Depreciation – Infrastructure  
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 2400 - FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES

- 2410 Furnishings and Equipment  
The balance of this GL code represents the acquisition cost of furnishings, equipment, and other tangible property not included elsewhere with a useful life of more than one year.
- 2420 Allowance for Depreciation – Furnishings and Equipment  
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.
- 2430 Library Resources  
The balance of this GL code represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use.  
  
This does not include certain library reserve collections with historical or literary significance where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.
- 2440 Allowance for Depreciation – Library Resources  
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of library resources.
- 2450 Art Collections, Library Reserve Collections, and Museum and Historical Collections  
The balance of this GL code represents the cost of individual works of art or a group of items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.  
  
This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.
- 2460 Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections  
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.
- 2470 Intangible Assets with Definite Useful Lives



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents the costs of purchased or internally developed intangible assets for which there are factors that limit the useful life of the asset. Factors that could limit the useful life of an intangible asset include legal, contractual, regulatory, technological, or impairment of use. Examples include software, patents, trademarks and copyrights. Refer to GL Code 2140 "Intangible Assets with Indefinite Useful Lives."

2480 Allowance for Amortization – Intangible Assets

The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets.

### 2500 - CONSTRUCTION IN PROGRESS

2510 Construction in Progress

The balance of this GL code represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.

### 2600 - INTANGIBLE RIGHT-TO-USE CAPITAL ASSETS

2610 Lease Asset – Land

The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's land.

2620 Allowance for Amortization – Land Lease Asset

The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying asset over the lease term.

2630 Lease Asset – Building

The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's building or structure.

2640 Allowance for Amortization – Building Lease Asset

The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying asset over the lease term.

2650 Lease Asset – Equipment



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's equipment or other assets not specified elsewhere.

2660 Allowance for Amortization – Equipment Lease Asset

The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying asset over the lease term.

2670 Subscription Information Technology Asset

The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's information technology equipment through a subscription-based arrangement.

2680 Allowance for Amortization – Subscription Information Technology Asset

The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying information technology equipment over the subscription term.

## 3000 - REVENUES AND OTHER FINANCING SOURCES

### 3100 - ESTIMATED REVENUES

3110 Approved Estimated Revenues

The balance of this GL code represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.

3198 Estimated Revenue – Original

The balance of this GL code represents original budget revenues estimated to be received during the biennium.

### 3200 - ACTUAL REVENUES

3205 Accrued Revenues

This GL code is used to record accrued revenues when the GAAP revenue recognition criteria, pertinent to the fund type, is met. This GL code is to be used with an offsetting entry to the appropriate receivable or liability account.

3210 Cash Revenues



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

This GL code is used to record all revenue receipts including undeposited receipts received from July 1 to June 30. This GL code may also be used by unique AFRS agencies to record accrued revenues during the year but is to be adjusted at year-end to reflect only revenues actually received.

3213 Gains and Losses on Sales of Capital Assets

This GL code is used to record differences between the net book value of capital assets and the actual compensation received in disposing of the assets. Revenue source code 0418 "Gains and Losses on Sales of Capital Assets" is to be used with this GL code. (Used only in enterprise, internal service, and pension trust funds.)

3215 Immaterial Adjustments to Prior Periods

This GL code is used to record adjustments to beginning fund equity accounts that are less than the materiality criteria for the particular "GAAP Roll-Up Fund." The GL code is also used to record the liquidation of over-estimated accrued expenditures. Revenue source code 0485 "Immaterial Prior Period Adjustments," or revenue source code 0486 "Recoveries of Prior Expenditure Authority Expenditures," is to be used with this GL code, respectively.

3220 Noncash Revenues

This GL code is used to record all noncash revenues (e.g., amortization of premiums and/or discounts on investments; changes in the fair value of investments). This code is not to be used for revenue that will be received in cash in a future period.

3221 Other Financing Sources

This GL code is used to record all other financing sources, such as acquisitions of capital assets through lease agreements, subscription-based IT arrangements, or certificates of participation (COPs). Generally, an offsetting entry to GL Code 6514 is to be made. This code is used only in governmental funds. In most cases, GL Code 3221 should equal GL Code 6514.

3225 Revenue Adjustments/Eliminations (GAAP)

This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when recording the sale of a capital asset in an allotted enterprise fund, it is necessary to debit cash and accumulated depreciation and credit the capital asset, then debit or credit, as appropriate, GL Code 3213. For budgetary reporting, it is also necessary to debit this GL code and credit GL Code 3210 for the cash received.

3260 Estimated Accrued Revenues

This GL code is used at the end of the biennium to record accrued revenues when GAAP revenue criteria pertaining to the fund type is met but the exact amount is not known.

## 4300 - CASH IN CUSTODY OF STATE TREASURER

4310 Current Treasury Cash Activity (OST Only)



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

This GL code is used to record all treasury cash activity within a biennium that has been recorded by the State Treasurer. The in-process control accounts (GL Code series 7XXX) are to be used for cash activity that has occurred as of June 30, but has not been recorded by the State Treasurer.

4315 Warrants Outstanding (OST Only)

This GL code is used to record warrants issued by agencies that have not been redeemed by the State Treasurer, canceled by the agency, or canceled by the Statute of Limitations.

4320 Beginning Treasury Cash Balance Administering Agency (OFM Only)

This GL code is used to record warrants issued by agencies that have not been redeemed by the State Treasurer, canceled by the agency, or canceled by the Statute of Limitations.

4325 Beginning Treasury Cash Balance – Agency

This is a system-generated GL code that represents the portion of the prior biennium's June 30 ending treasury cash balance for an account that pertains to a particular reporting state agency. The balance of this GL code is included in GL Code 4320, "Beginning Treasury Cash Balance," on the administering agency's general ledger. A system generated offsetting credit to GL Code 4325 is also provided on the administering agency's general ledger to avoid overstating beginning cash in the fund. Therefore, at the fund level all amounts in GL Code 4325 are to net out to a zero balance. All corrections to GL Code 4325 are to be made by the fund's administering agency to adjust the cash balances of both the administering and/or other agencies. GL Code 4325 does not apply to local cash in agency funds outside the State Treasury.

## 5000 - LIABILITIES

### 5100 - SHORT-TERM LIABILITIES

Short-term liabilities generally are those that are expected to be paid within twelve months.

5111 Accounts Payable

The balance of this GL code represents the amounts owing on open accounts for goods and services received by June 30.

5112 Interest Payable

The balance of this GL code represents the amount of interest owed on accounts and contracts payable.

5113 Claims and Judgments Payable

The balance of this GL code represents actual or estimated amounts owed as the result of court decisions or administrative actions.





## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5114	<p>Annuities Payable (LOT Only)</p> <p>The balance of this GL code represents the short-term portion of lottery prize annuities payable.</p>
5115	<p>Contracts Payable</p> <p>The balance of this GL code represents the amount of obligations for contracts outstanding and payable.</p>
5116	<p>Retained Percentages Payable</p> <p>The balance of this GL code represents the percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.</p>
5117	<p>Construction Contracts Payable</p> <p>The balance of this GL code represents amounts due on contracts for the construction of buildings and other improvements.</p>
5118	<p>Current Benefits Claims Payable</p> <p>The balance of this GL code represents the current portion of the following: the actuarial present value of workers' compensation liability to pay future industrial insurance claims and similar benefits to qualifying individuals sustaining work-related injuries; family and medical leave liability to pay future family and medical leave benefits to qualifying individuals.</p>
5119	<p>Employee Insurance Benefits Payable</p> <p>The balance of this GL code represents the actuarial value of employee insurance claims payable by the Health Care Authority.</p>
<b>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</b>	
5121	<p>Matured Bonds Payable</p> <p>The balance of this GL code represents amounts of unpaid bonds that have reached or passed maturity date.</p>
5122	<p>Matured Interest Payable</p> <p>The balance of this GL code represents amounts of payable but unpaid interest on bonds.</p>
5123	<p>Investment Trades Pending Payable</p> <p>This GL code is used to record the amount due for investment acquisitions between trade date and settlement date.</p>
5124	<p>Accrued Salaries and Fringe Benefits Payable</p> <p>The balance of this GL code represents salaries and fringe benefits earned but not paid.</p>
5125	<p>Accrued Vacation Leave Payable</p>



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	The balance of this GL code represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid
5126	Accrued Prizes Payable (LOT Only)
	The balance of this GL code represents amounts of potential lottery prizes payable for all outstanding tickets distributed.
5127	Accrued Sick Leave Payable
	The balance of this GL code represents salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.
5128	Accrued Compensatory Time Payable
	The balance of this GL code represents salaries and associated payroll related payments for the amount of compensatory time owed but not paid.
5130	Due to Fiscal Agents
	The balance of this GL code represents amounts due to fiscal agents.
5140	Due to Terminated Employees
	The balance of this GL code represents amounts due to members of a public employee's retirement system who have resigned, or who have been terminated for reasons other than death, prior to retirement.
5145	Due to Deceased Employees' Estates
	The balance of this GL code represents amounts due to estates of deceased employees.
5148	L & I Retrospective Program Estimated Premium Refund Payables
	The balance of this GL code represents the current portion of the actuarial estimate of premiums due back to employers participating in the program.
5149	L & I Claims Administration Expense Payable
	The balance of this GL code represents the current portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.
	<b>5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES</b>
5150	Due to Other Funds – Advances
	The balance of this GL code represents advances due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.
5151	Due to Federal Government
	The balance of this GL code represents obligations due to federal agencies.



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5152	<p>Due to Other Governments</p> <p>The balance of this GL code represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states.</p>
5153	<p>Due to Other Funds</p> <p>The balance of this GL code represents amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.</p>
5154	<p>Due to Other Agencies</p> <p>The balance of this GL code represents amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5155	<p>Due to Other Funds – Pooled Cash and Investments</p> <p>The balance of this GL code represents amounts due to other funds within an agency that pooled their surplus cash balances into a single fund for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>
5156	<p>Due to Owner Funds – Local Government Investment Pool (OST Only)</p> <p>The balance of this GL code represents amounts on deposit with the Local Government Investment Pool that are due to owner funds. Statewide all GL Codes 1206 and 5156 are to be in balance.</p>
5157	<p>Due to Owner Funds – Commingled Trust Funds Investment Income (SIB Only)</p> <p>The balance of this GL code represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds.</p>
5158	<p>Due to Department of Revenue – Taxes</p> <p>The balance of this GL code represents taxes collected but not reported to the Department of Revenue. This GL code is to be used in lieu of GL Code 5154 and is not to be accompanied by an entry in the general ledger subsidiary.</p>
5159	<p>Due to Primary Government</p> <p>The balance of this GL code represents amounts due from the state's discrete component units to the primary government of the state.</p>
	<b>5160 - SHORT-TERM BONDS PAYABLE</b>
5161	<p>General Obligation (GO) Bonds Payable</p>



# State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.
5162	Revenue Bonds Payable
	The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.
5163	Limited Obligation Bonds Payable
	The balance of this GL code represents the principal portion of bonds maturing within one year and payable from dedicated revenues.
5164	Zero-Coupon GO Bonds Payable
	The balance of this GL code represents the issue value maturing within one year.
5165	Zero-Coupon Bonds - Accreted Interest Payable
	The balance of this GL code represents the accreted interest on zero-coupon bonds maturing within one year.
5167	General Revenue Bonds Payable – Internal Lending (UW Only)
	The balance of this GL code represents the outstanding principal on bonds maturing with one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.
5169	Other Bonds Payable
	The balance of this GL code represents the principal portion of bonds maturing within one year and not classifiable under any of the other bond payable general ledger accounts.
<b>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</b>	
5171	Installment-Purchase Contracts Payable
	The balance of this GL code represents the current portions of the present value of total future stipulated payments on installment-purchase contracts.
5172	Lease-to-Own Agreements Payable
	The balance of this GL code represents the current portions of the present value of total future stipulated payments on lease-to-own agreements.
5173	Certificates of Participation/Notes Payable
	The balance of this GL code represents the portion of the certificates of participation payable issued through the Office of State Treasurer for qualifying asset purchases under 39.94 RCW that are maturing within one year.
5174	Right-to-Use Lease Liability



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents the current portion of the present value of total future payments of the right to use another entity's asset, other than subscription-based information technology.

5175 Subscription Information Technology Liability

The balance of this GL code represents the current portion of the present value of total future payments of the right to use another entity's subscription-based information technology asset.

### 5180 and 5190 - OTHER SHORT-TERM LIABILITIES

5180 Paid Family and Medical Leave Deductions Payable

The balance in this GL code represents the employer's share and amounts deducted from employees' pay for paid family and medical leave premiums and surcharges.

5181 Employee Insurance Deductions Payable

The balance in this GL code represents amounts held for purchase of employee medical insurance. The money is derived from employee payroll deductions and the state's share of health insurance premiums.

5182 EBT Authorized Benefits Payable

The balance in this GL code represents EBT benefits that have been authorized but have not yet been paid.

5183 Long-Term Support Services Deductions Payable

The balance in this GL code represents amounts deducted from employees' pay for long-term support services premiums.

5184 Tuition Benefits Payable

The balance in this GL code represents the short-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.

5185 Net Pension Liability

The balance of this GL code represents the short-term portion of the state's proportionate share of the liability to retirees, beneficiaries, terminated employees, and current covered employees entitled to benefits provided through defined benefit pension plans.

5186 Other Postemployment Benefits Liability

The balance of this GL code represents the short-term portion of the state's liability for other postemployment benefits (OPEB) provided to retirees.

5187 Industrial Insurance and Medical Aid Deductions Payable

The balance in this GL code represents amounts deducted from employees' pay for medical aid, and the employer share of the medical aid and industrial insurance.



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5188	<p>Savings Bond Deductions Payable</p> <p>The balance in this GL code represents amounts held for future purchases of U.S. Government Savings Bonds. The moneys are derived from miscellaneous deductions from employees' pay.</p>
5189	<p>Garnishment Deductions Payable</p> <p>The balance in this GL code represents amounts deducted from employees' pay for garnishments and levies and held for subsequent distribution as ordered by the courts.</p>
5190	<p>Unearned Revenues</p> <p>The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.</p>
5191	<p>Deposits Payable</p> <p>The balance of this GL code represents amounts payable for deposits made by customers or contractors.</p>
5193	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this GL code represents the short-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>
5194	<p>Liability for Canceled Warrants/Checks</p> <p>This GL code is used to record liabilities arising from the cancellation of warrants or checks.</p>
5195	<p>Deferred Expenditure Recoveries</p> <p>The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the recognition criteria for the expenditure recoveries have not been met.</p>
5196	<p>Obligations under Reverse Repurchase Agreements</p> <p>This GL code is used to record liabilities arising from reverse repurchase and similar agreements.</p>
5197	<p>Obligations under Securities Lending Agreements</p> <p>This GL code is used to record the liabilities arising from securities lending agreements that require the recording of collateral cash and securities as assets.</p>
5198	<p>Loans Payable</p> <p>This GL code is used to reflect the balances of any other outstanding short-term loans payable authorized by statute to meet current obligations.</p>
5199	<p>Other Liabilities</p> <p>The balance of this GL code represents other current liabilities.</p>

### 5200 - LONG-TERM OBLIGATIONS



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

Long-Term Obligations generally are those that are not expected to be paid within the next twelve months. Long-term obligations resulting from activities in proprietary and fiduciary funds are accounted for in the funds themselves. Long-term obligations in governmental funds, that are not intended to be paid from expendable available financial resources, are generally accounted for in the General Long-Term Obligations Subsidiary Account.

### 5210, 5220, and 5240 - LONG-TERM PAYABLES

- 5212 Zero-Coupon Bonds – Accreted Interest Payable  
The balance of this GL code represents the amount of interest accreted but not due within the next year on zero-coupon bonds payable.
- 5213 Claims and Judgments Payable  
The balance of this GL code represents the long-term actual or estimated amounts owed as the result of court decisions or administrative actions.
- 5216 Retained Percentages Payable  
The balance of this GL code represents the long-term percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.
- 5225 Accrued Vacation Leave Payable  
The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of vacation leave owed but not paid.
- 5226 Annuities Payable (LOT Only)  
The balance of this GL code represents the long-term portion of lottery prize annuities payable.
- 5227 Accrued Sick Leave Payable  
The balance of this GL code represents the noncurrent portion of salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.
- 5228 Accrued Compensatory Time Payable  
The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of compensatory time owed but not paid.
- 5247 Liability for Deferred Compensation  
The balance of this GL code represents the long-term amounts payable for employee deferred compensation.
- 5251 Due to Federal Government  
The balance of this GL code represents long-term obligations due to federal agencies.



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5252	Due to Other Governments <p>The balance of this GL code represents long-term obligations due to counties, municipalities, school districts, other local units of government, Indian tribes and other states.</p>
5253	Due to Other Funds <p>The balance of this GL code represents long-term amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
5254	Due to Other Agencies <p>The balance of this GL code represents long-term amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5258	Due to Owner Funds – OST Separately Managed Agency Investment Account <p>The balance of this GL code represents amounts on deposit with the OST Separately Managed State Agency Investment Account that are due to owner funds. Statewide, all GL Codes 1218 and 5258 are to be in balance.</p>
5259	Due to Primary Government <p>The balance in this GL code represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.</p>
<b>5260 - LONG-TERM BONDS PAYABLE</b>	
5261	General Obligation (GO) Bonds Payable <p>The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.</p>
5262	Revenue Bonds Payable <p>The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.</p>
5263	Limited Obligation Bonds Payable <p>The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues.</p>
5264	Zero-Coupon GO Bonds Payable <p>The balance of this GL code represents the issue value of bonds issued with a deep bond discount and due beyond one year.</p>





# State Administrative and Accounting Manual

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
5267	<p>General Revenue Bonds Payable – Internal Lending (UW Only)</p> <p>The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>
5269	<p>Other Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal of bonds not classified under any of the other bond payable general ledger accounts due beyond one year.</p>
<b>5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE</b>	
5271	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on installment-purchase contracts.</p>
5272	<p>Lease-to-Own Agreements Payable</p> <p>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on lease-to-own agreements.</p>
5273	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this GL code represents the long-term portions of the certificates of participation payable issued through the Office of the State Treasurer for qualifying asset purchases under chapter 39.94 RCW.</p>
5274	<p>Right-to-Use Lease Liability</p> <p>The balance of this GL code represents the long-term portion of the present value of total future payments of the right to use another entity's asset, other than subscription-based information technology.</p>
5275	<p>Subscription Information Technology Liability</p> <p>The balance of this GL code represents the long-term portion of the present value of total future payments of the right to use another entity's subscription-based information technology asset.</p>
<b>5280 and 5290 - OTHER LONG-TERM OBLIGATIONS</b>	
5281	<p>Net Pension Liability</p> <p>The balance of this GL code represents the state's proportionate share of the liability to retirees, beneficiaries, terminated employees and current covered employees entitled to benefits provided through defined benefit pension plans.</p>
5282	<p>Other Postemployment Benefits Liability</p>



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	The balance of this GL code represents the long-term portion of the state's liability for other postemployment benefits (OPEB) provided to retirees.
5284	Tuition Benefits Payable
	The balance in this GL code represents the long-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.
5285	Benefits Claims Payable
	The balance of this GL code represents the long-term portion of the actuarial present value of the following: workers' compensation liability to pay future medical aid claims, industrial insurance claims, and similar benefits to qualifying individuals sustaining work-related injuries; family and medical leave liability to pay future family and medical leave benefits to qualifying individuals.
5286	Claims Administration Expense Payable (L&I Only)
	The balance of this GL code represents the long-term portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.
5287	Pollution Remediation Obligation
	The balance of this GL code represents the state's liability for remediation activities to address the current or potential detrimental effects of existing pollution.
5289	Asset Retirement Obligation
	The balance of this GL code represents the legally enforceable liability associated with the retirement of a tangible capital asset.
5290	Unearned Revenues
	The balance of this account represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.
5291	Deposits Payable
	The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.
5293	Liability for Unclaimed Property Refunds
	The balance of this GL code represents the long-term portion of unclaimed property held by the state that is expected to be refunded to claimants.
5297	Fees Payable
	The balance of this GL code represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.
5298	Other Obligations – Capital Related



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents other long-term obligations (other than bonds, leases, and COPs) that are related to the acquisition of capital assets (purchased or constructed).

5299 Other Obligations

The balance of this GL code represents long-term portions of other long-term obligations that are not related to the acquisition of capital assets.

### 5900 - OTHER CREDITS

5910 Unamortized Premiums on Bonds Sold

The balance of this GL code represents the original issue premium (OIP) on the sale of a bond that remains to be amortized over the remaining life of the bonds. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium - Bonds."

5920 Unamortized Premiums on COPs Sold

The balance of this GL code represents the original issue premium (OIP) on the sale of a COP that remains to be amortized over the remaining life of the COP. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3221 Revenue Source Code 0869 "Original Issue Premium - COPs."

### 5192, 5265, 5266, 5268, 5283, 5288, 5292, 5294, and 5295 - DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources represent acquisition of net position by the state that is applicable to a future reporting period.

5192 Unavailable Revenues – Short-term

The balance of this GL code represents the short-term portion of amounts for which the asset recognition criteria have been met, but for which the availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.

5265 Deferred Inflows on Pensions



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	The balance of this GL code represents deferred inflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP “Net Pension Liability Adjustment (Proprietary Accounts Only)” or WP “Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only).”
5266	Deferred Inflows on COP Refundings  The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) COP and net carrying value of the refunded (old) COP.  The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB “Amortization.”
5268	Deferred Inflows on Bond Refundings  The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB “Amortization.”
5283	Deferred Inflows on Hedging Derivative Instruments  The balance of this GL code represents the increase in fair value of hedging derivative instruments where the hedged items are neither assets nor liabilities reported at fair value.
5288	Deferred Inflows on Irrevocable Split-Interest Agreements  The balance of this GL code represents deferred inflows of resources related to the beneficial interest and any subsequent change in value at the end of each financial reporting period.
5292	Unavailable Revenues – Long-term  The balance of this GL code represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.
5294	Deferred Inflows on Other Postemployment Benefits  The balance of this GL code represents deferred inflows of resources related to other postemployment benefits (OPEB) arising from certain changes in the net OPEB liability. Amounts deferred are amortized through OPEB expense using subobject BR “Other Postemployment Benefits Expense (Proprietary Accounts Only)” or WR “Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only).”
5295	Deferred Inflows on Right-to-Use Leases



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents deferred inflows of resources related to future lease payments for state assets leased to individuals or organizations external to the state.

### **6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL**

#### **6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES**

6110 Approved Unallotted Expenditure Authority

The balance of this GL code represents the unallotted portion of legislative appropriations or the estimate of nonappropriated expenditures/expenses not intended to be spent during the fiscal period.

#### **6200 - ALLOTMENTS**

6120 Approved Lapsing

6210 Approved Allotments

The balance of this GL code represents authorized allotments of appropriated funds for the biennium.

6215 Estimated Unallotted Expenses

The balance of this GL code represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)

#### **6300 - RESERVES**

6310 Approved Reserves

The balance of this GL code represents amounts transferred from allotted status to reserve status for legislative appropriations.

#### **6400 - OTHER ALLOTMENT CHARGES**

6410 Encumbrances

This GL code is used to record encumbrance activity from July 1 to June 30 each year. GL Code 9510, "Reserved for Encumbrances" is the offsetting entry to this GL code. At the end of a biennium, this GL code is to equal zero.



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

#### 6500 - EXPENDITURES/EXPENSES

- 6505 Accrued Expenditures/Expenses  
This GL code is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid.
- 6510 Cash Expenditures/Expenses  
This GL code is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.
- 6511 Depreciation/Amortization Expense  
This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."
- 6512 Amortization Expense  
This GL code is used to recognize amortization of premiums and discounts on debt instruments as well as deferred outflows and inflows on debt refunding recorded in proprietary and trust funds, using Subobject WB "Amortization."  
  
This GL code is also used to recognize amortization of deferred outflows on asset retirement obligations recorded in proprietary and trust funds, using Subobject WG "Asset Retirement Obligation Expense."
- 6514 Capital Asset Acquisitions by Other Financing Sources  
This GL code is used to record acquisitions of capital assets through lease agreements, subscription-based IT arrangements, or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221.
- 6515 Bad Debts Expense  
This GL code is used to record the expense recognized in the process of valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected.
- 6516 Cost of Goods Sold  
This GL code is used to record the inventory cost incurred upon sale of purchased or produced merchandise held for resale. (Used only with sub-objects FA through FJ.)
- 6525 Expense Adjustments/Eliminations (GAAP)



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when purchasing a capital asset in an allotted enterprise fund, it is necessary to debit the appropriate capital asset account and credit cash or accounts payable. For budgetary accounting, it is also necessary to debit GL Code 6505 or 6510 and credit this GL code.

6560 Estimated Accrued Expenditures/Expenses

This GL code is used at the end of an expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.

6591 Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)

This GL code is used to record depreciation and amortization computed on capital assets owned by governmental fund type accounts in the General Capital Assets Subsidiary Account. GL Code 6591 is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."

6592 Interest Expense (General Long-Term Obligations Subsidiary Account Only)

This GL code is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject PB "Interest."

6593 Amortization Expense (General Long-Term Obligations Subsidiary Account Only)

This GL code is used to recognize amortization of premiums and discounts on debt or equity instruments as well as deferred outflows and inflows on debt refundings recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject WB "Amortization."

6594 Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)

This GL code is used to recognize pollution remediation expenses related to governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation." Only used with Subobject WE "Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)."

6595 Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)

This GL code is used to recognize expense for postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6595 is only used with Subobject WR "Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)."

6596 Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

- This GL code is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC) in the General Long-Term Obligations Subsidiary Account. GL Code 6596 is to be offset with an entry to GL Code 1960 "Net Pension Asset." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."
- 6597 Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
- This GL code is used to record the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off. To be used in the General Capital Assets Subsidiary Account only with Subobject WF "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."
- 6598 Pension Expense (General Long-Term Obligations Subsidiary Account Only)
- This GL code is used to record the current year adjustment to the state's net pension liability in the General Long-Term Obligations Subsidiary Account. GL Code 6598 is only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."
- 6599 Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)
- This GL code is used to recognize asset retirement expenses related to governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6599 is to be offset by an entry to GL Code 5289 "Asset Retirement Obligation." Only used with Subobject WG "Asset Retirement Obligation (General Long-Term Obligations Subsidiary Account Only)."

## 7000 - AFRS/TREASURY CLEARING

### 7100 - IN-PROCESS CONTROL

- 7110 Receipts In-Process
- This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.
- 7120 Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
- This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.
- 7130 Warrant Cancellations In-Process
- This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.





# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 7140 Journal Vouchers In-Process

This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions.

## 9000 - FUND BALANCE AND NET POSITION

### 9100 - BUDGETARY CONTROL

#### 9100 Budgetary Control Summary

The balance of this GL code represents offsetting differences for budgetary account entries. This GL code is the contra-account for GL Code 3100 series, "Estimated Revenues," GL Code 6100 series "Expenditure Authority and Estimated Expenditures," GL Code 6200 "Allotments," and GL Code 6300 "Reserves."

### 9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE

#### 9110 Nonspendable Permanent Fund Principal

The balance of this GL code represents that portion of fund balance in permanent funds that is legally required to be maintained intact.

#### 9112 Nonspendable Permanent Funds – Unrealized Gain/Loss

The balance of this GL code represents temporary increases and decreases in the value of the corpus of a permanent fund due to market fluctuations.

#### 9120 Nonspendable Consumable Inventories

The balance of this GL code represents the portion of fund balance that cannot be spent because consumable inventories do not represent available spendable resources even though they are a component of fund balance. This GL code is the contra account for GL Code 1410, "Consumable Inventories."

#### 9130 Nonspendable Student Loans Receivable

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.

#### 9131 Nonspendable Receivables - Long-Term



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

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 1659) do not represent available spendable resources even though they are a component of net current assets.

~~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.~~

- 9230 Restricted for Higher Education  
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).
- 9231 Restricted for Permanent Funds – Realized Investment Losses  
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.
- 9232 Restricted for Education  
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).
- 9234 Restricted for Transportation  
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).
- 9235 Restricted for Bond Covenants  
The balance of this GL code represents that portion of fund balance that is restricted by bond covenants.
- 9238 Restricted for Other Purposes  
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).
- 9240 Restricted for Human Services  
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).



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
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>
9265	<p>Restricted for Asset Retirement Obligations</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for asset retirement purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments).</p>



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9270	Restricted for Unspent Bond Proceeds The balance of this GL code represents that portion of fund balance that is restricted for unspent bond proceeds by bond covenants.
9271	Restricted for Operations and Maintenance Reserve The balance of this GL code represents that portion of fund balance that is restricted for operations and maintenance expenditures by bond covenants.
9272	Restricted for Repair and Replacement Reserve The balance of this GL code represents that portion of fund balance that is restricted for repair and replacement expenditures by bond covenants.
9273	Restricted for Revenue Stabilization The balance of this GL code represents that portion of fund balance that is restricted for revenue stabilization by bond covenants.
9274	Restricted for Unspent GARVEE Bond Proceeds The balance of this GL code represents that portion of fund balance that is restricted for unspent GARVEE bond proceeds.
9275	Restricted for Deferred Sales Tax The balance of this GL code represents that portion of fund balance that is restricted for deferred sales tax by debt service agreements.
9283	Restricted for Third Tier Debt Service The balance of this GL code represents that portion of fund balance that is restricted by third tier debt service agreements.
9284	Restricted for Fourth Tier Debt Service The balance of this GL code represents that portion of fund balance that is restricted by fourth tier debt service agreements.
9285	Restricted for GARVEE Bond Debt Service The balance of this GL code represents that portion of fund balance that is restricted by GARVEE bond debt service agreements.
<b>9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE</b>	
9310	Committed for Higher Education The balance of this GL code represents fund balance committed to higher education where resources are used only for the specific purposes determined by formal action of the state legislature.
9311	Committed for Education The balance of this GL code represents fund balance committed to K-12 education where resources are used only for the specific purposes determined by formal action of the state legislature.



# State Administrative and Accounting Manual

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
9320	<p>Committed for Transportation</p> <p>The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9321	<p>Committed for Other Purposes</p> <p>The balance of this GL code represents fund balances committed to other purposes where resources are used only for the specific purpose(s) determined by formal action of the state legislature.</p>
9323	<p>Committed for Human Services</p> <p>The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9324	<p>Committed for Wildlife and Natural Resources</p> <p>The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9325	<p>Committed for Local Grants and Loans</p> <p>The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature.</p>
9330	<p>Committed for State Facilities</p> <p>The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9340	<p>Committed for Debt Service</p> <p>The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
<b>9370 - ASSIGNED FUND BALANCE</b>	
9370	<p>Assigned for Working Capital (OFM Only)</p> <p>The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources.</p>
9372	<p>Assigned for Other Purposes</p> <p>The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s).</p>



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 9390 - UNASSIGNED FUND BALANCE

9390 Unassigned

The balance of this GL code represents total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balances. In governmental funds other than the General Fund, it represents excess of nonspendable, restricted and committed fund balances over total fund balance (i.e., deficit).

### 9510, 9513 and 9514 - BUDGETARY RESERVES

9510 Reserved for Encumbrances

This GL code represents the portion of fund balance legally reserved during the fiscal year for encumbrances accumulated in GL Code 6410, "Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Expenditure Authority."

9513 Reserved for Encumbrances for Reappropriated Capital Appropriations

The balance of this GL code represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium.

9514 Reserved for Encumbrances for Continuing Operating Expenditure Authority

The balance of this GL code is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances." At the beginning of the second fiscal year of the biennium, this GL code is reversed and encumbrances are recorded at the detail level in GL Code 6410. This GL code is not used at the end of the biennium.

### 9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET

9350 Net Investment in Capital Assets (OFM Only)

The balance of this GL code is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).

9400 Accumulated Earnings (Losses)

The balance of this GL code represents accumulated earnings or losses.

9410 Restricted Net Position



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Agencies having a balance in this GL code at year-end are required to disclose the purpose of the reserve.
9450	Unrestricted Net Position (OFM Only) The portion of net position that is neither restricted nor net investment in capital assets.
9545	Restricted for Unemployment Compensation The balance of this GL code represents the portion of net position restricted for future payments of unemployment compensation benefits.
9546	Restricted for Pensions The balance of this GL code represents the portion of net position restricted for future pension payments associated with defined benefit plans that are overfunded.
<b>9550 and 9600 - NET POSITION RESTRICTED FOR PENSIONS AND OTHER TRUSTS</b>	
9550	Restricted for Pensions The balance of this GL code represents the portion of net position held in trust for future payments of pension benefits.
9551	Restricted for Deferred Compensation Participants The balance of this GL code represents the portion of net position held in trust for future payments of deferred compensation to plan participants.
9554	Restricted for Local Government Pooled Investments Participants The balance of this GL code represents the portion of net position held in trust for future payments to participants of the Local Government Pooled Investments Fund.
9584	Restricted for Custodial The balance in this GL code represents the amount held in custodial funds for which the GASB Statement No. 84 liability recognition criteria have not been met.
9601	Restricted for Members (DRS Only) The balance of this GL code represents the portion of the net position held in trust for retirement system member defined benefit account balances.
9602	Restricted for TAP 3 Annuity (DRS Only) The balance of this account represents the portion of the fund equities restricted for future retirement system annuity payments. TAP is the State Investment Board's Total Allocation Portfolio annuity.



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9603	Restricted for Benefits (DRS Only) The balance of this GL code represents the portion of the net position held in trust for future retirement system pension benefit payments.
9604	Restricted for Benefits – Medical (DRS Only) The balance of this GL code represents the portion of the net position held in trust for future retirement system medical benefit payments in LEOFF 2, WSPRS 1, and WSPRS 2.
9607	Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only) The balance of this GL code represents the portion of net position held in trust for future higher education retirement plan supplemental benefit payments.
9608	Restricted for Members Defined Contributions – SIB (DRS Only) The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested with the State Investment Board.
9609	Restricted for Members Defined Contributions – Self-Directed (DRS Only) The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested in self-directed options.
<b>9700 - FUND BALANCE/NET POSITION CHANGES and CORRECTIONS</b>	
9720	Prior Period Material Corrections (OFM Only) The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.
9721	Fund Type Reclassification Changes (OFM Only) The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM.
9722	Accounting Policy Changes (OFM Only) The balance of this GL code represents prior period adjustments resulting from a change in accounting policy, approved by OFM.
9723	Capital Asset Policy Changes The balance of this GL code represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.
<b>9800 - GENERAL CAPITAL ASSETS VALUATION</b>	
9850	Investment in General Capital Assets





## State Administrative and Accounting Manual

### GL CODE      GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents the net equity in general capital assets constructed or purchased with governmental fund type account monies. (Used only in the General Capital Assets Subsidiary Account.)

#### **9900 - AFRS CLEARING**

##### 9910      Current Period Clearing (Subsidiary Accounts Only)

This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.

##### 9920      Current Period Clearing (All Fund Types Except Subsidiary Accounts)

This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.

##### 9940      Reserve Clearing (DRS Only)

This GL code is used in AFRS as an offset to clear direct transfers between reserve accounts in pension trust funds. The balance of this GL code should be zero.

##### 9998      Beginning Balance Clearing (OFM Only)

This GL code is used in AFRS for entries to beginning general ledger account balances. The balance of this GL code should be zero.



## 75.50 Expenditure Authority Codes

Section	Title	Effective Date	Page Number
75.50.10	Expenditure authority type and expenditure character codes with descriptions	Mar. 18, 2020	<a href="#">531</a>
75.50.20	Operating expenditure authority codes	Mar. 18, 2020	<a href="#">534</a>
75.50.30	Capital expenditure authority codes	Mar. 18, 2020	<a href="#">535</a>
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	Mar. 18, 2020	<a href="#">536</a>

### 75.50.10 Expenditure authority type and expenditure character codes with descriptions

Mar. 18, 2020

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.
3	Federal - Unanticipated  Denotes expenditure authority funded by grants and contracts with federal government agencies that were not included in the biennial budget request.
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) accounts.



# State Administrative and Accounting Manual

## Expenditure Authority

### Type Code

### Expenditure Authority Type Description

7	Private/Local	Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies.
8	Federal Stimulus	Denotes appropriations funded by grants and contracts with federal government agencies under various federal stimulus acts.
9	Private/Local - Unanticipated	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.
N	Federal Stimulus - Nonappropriated	Denotes activity in nonappropriated/allotted and nonbudgeted accounts funded by grants and contracts with federal government agencies under various federal stimulus acts.
U	Federal Stimulus - Unanticipated	Denotes expenditure authority funded by grants and contracts with federal government agencies under various federal stimulus acts that are not included in the enacted budget.
X	Prior Biennium Liability Liquidation	Denotes activity to liquidate GL Code 6560 “Estimated Accrued Expenditures/Expenses” recorded on the records of agencies at the close of the prior biennium.
Y	Prior Biennium Liability Liquidation – Federal Stimulus	Denotes activity to liquidate GL Code 6560 “Estimated Accrued Expenditures/Expenses” recorded on the records of agencies under the federal stimulus acts at the close of the prior biennium.



# State Administrative and Accounting Manual

## Expenditure Authority

### Type Code

### Expenditure Authority Type Description

**Note:** Types 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](#).

## Budget

### Preparation Code

### Budget Preparation Description

0

DSHS Social Services Federal (DSHS only) - Budget Preparation Only

Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.

5

All Other Non-Lidded Block Grants (DSHS only) - Budget Preparation Only

Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.

A

DSHS Family Support/Child Welfare Federal (DSHS only) - Budget Preparation Only

Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.

C

HCA Medicaid Federal - Budget Preparation Only

Used by agencies that are pre-approved for Federal Medicaid funding for biennial budget preparation as directed by OFM.

D

DSHS Temporary Assistance Needy Families (DSHS only) - Budget Preparation Only

Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.

E

DSHS Child Care Development Funds (DSHS only) - Budget Preparation Only

Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.



# State Administrative and Accounting Manual

## Expenditure Authority

Expenditure Authority Type Code	Expenditure Authority Type Description
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T	Used to denote bond funding for transportation projects - Budget Preparation Only  Used by the Department of Transportation and other transportation agencies during biennial budget development.
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Expenditure Character Code	Expenditure Character Description
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1	Operating  Denotes expenditures authorized for the purpose of funding ongoing programs.
2	Capital  Denotes expenditures authorized for the purpose of construction, acquisition, or renovation of capital assets or long-term grant programs that cross biennial lines.

## 75.50.20 Operating expenditure authority codes

Mar. 18, 2020

### 75.50.20.a Legislative Appropriations, OFM Allocations, and Nonappropriated/Allotted

Expenditure authority codes for legislative appropriations, OFM allocations, and nonappropriated/allotted expenditures are assigned by the Budget Division, OFM. Agencies are notified of the codes through the Expenditure Authority Schedule. If agencies have questions regarding the assignment of the codes, they are to contact the Operations Section, Budget Division, OFM.

### 75.50.20.b Unanticipated Receipts Expenditure Authority

<u>State</u>	<u>Federal</u>	<u>Privet/Local</u>
N/A	700-940	9A0-9Z0
	7A0-7F0	ZA0-ZZ0
	7G0-7U0 - Stimulus	
	7V0-7Z0 - Stimulus (OFM assigned) 8A0-8F0 (OFM assigned) 8G0-8Z0	



# State Administrative and Accounting Manual

Unanticipated receipts expenditure authority codes are assigned by agencies who request spending authority for unanticipated receipts of operating expenditures. The original unanticipated receipt expenditure authority code is to be used when applying for additional spending authority if the additional unanticipated receipts are from the same source and for the same purpose. **The third character in the expenditure authority code must be zero.** Charges against these codes are to have the corresponding revenue assigned to the appropriate source code (i.e. for Private/Local expenditure authority, revenues in the 05XX Private/Local Revenue Source Code series).

## 75.50.20.c Nonappropriated/Nonallotted Operating Expenditures

All nonappropriated/nonallotted operating expenditures reported to AFRS must use expenditure authority code Z96, Z98, or Z91-Z94-Federal Stimulus. These codes are to be used for all operating activity, other than unanticipated receipts, not included on the Expenditure Authority Schedule.

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## 75.50.30 Capital expenditure authority codes

Mar. 18, 2020

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### 75.50.30.a Legislative Appropriations

Expenditure authority codes for capital appropriations are assigned by the Budget Division, OFM. Agencies are notified of the codes through the Expenditure Authority Schedule. If agencies have questions regarding the assignment of the codes, they are to contact the Operations Section, Budget Division, OFM.

### 75.50.30.b Unanticipated Receipts Expenditure Authority

<u>State</u>	<u>Federal</u>	<u>Private/Local</u>
N/A	V10-W90	X10-Y90
	R9A-R9Z - Stimulus	

Unanticipated receipts expenditure authority codes are assigned by agencies who request spending authority for unanticipated receipts of capital expenditures. The original unanticipated receipt expenditure authority code is to be used when applying for additional spending authority if the additional unanticipated receipts are from the same source and for the same purpose. **The third character in the expenditure authority code must be zero.** Charges against these codes are to have the corresponding revenue assigned to the appropriate source code (i.e., for Private/Local expenditure authority, revenues in the 05XX Private/Local Revenue Source Code series).

### 75.50.30.c Nonappropriated/Nonallotted Capital Expenditures

All nonappropriated/nonallotted capital expenditures reported to AFRS must use expenditure authority code Z97, Z99, or Z95-Federal Stimulus. These codes are to be used for all capital activity, other than unanticipated receipts, not included on the Expenditure Authority Schedule.



## 75.50.40 Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule

Mar. 18, 2020

The following table summarizes the expenditure authority number range, type, and character codes for operating and capital expenditure authority not included on the Expenditure Authority Schedule. The number range, type, and character must match to be used in the Agency Financial Reporting System (AFRS).

No. Range	Type	Character	Character Description	Type Description
700-940* 7A0-7F0* 8G0-8Z0* 8A0-8F0*^	3	1	Operating	Unanticipated – Federal
7G0-7U0* 7V0-7Z0*^	U	1	Operating	Unanticipated – Federal Stimulus
9A0-9Z0* ZA0-ZZ0*	9	1	Operating	Unanticipated – Private/Local
Z96 and Z98	6	1	Operating	Nonappropriated/ Nonallotted
Z91-Z94	N	1	Operating	Nonappropriated/ Nonallotted – Federal Stimulus
985-989	N	1	Operating	Nonappropriated – Federal Stimulus
V10-V90* W10-W90*	3	2	Capital	Unanticipated – Federal
R9A-R9Z	U	2	Capital	Unanticipated – Federal Stimulus
X10-Y90*	9	2	Capital	Unanticipated – Private/Local
Z97 and Z99	6	2	Capital	Nonappropriated/ Nonallotted
Z95	N	2	Capital	Nonappropriated/ Nonallotted – Federal Stimulus
R3A-R3Z	N	2	Capital	Nonappropriated – Federal Stimulus

\*The third character of the expenditure authority code must be zero (0).

^These codes will be used by OFM to allocate expenditure authority to agencies for federal stimulus and other federal dollars received centrally.



## 75.60 Statewide Program Codes

Section	Title	Effective Date	Page Number
75.60.10	Sequential by code number with descriptions	Oct. 1, 2016	<a href="#">537</a>

### 75.60.10 Sequential by code number with descriptions

Oct. 1, 2016

Code	Title and Description
690	Nonbudgeted FTEs 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.
850	Nonbudgeted Activities Used to indicate nonappropriated, nonallotted expenditures.
880	Pensions, Claims, and Awards Used to indicate nonappropriated, nonallotted expenditures made for the payment of pensions, claims, and awards.
900	Capital Programs Used to indicate all capital programs except Department of Transportation, County Road Administration Board, and Transportation Improvement Board.





## 75.65 Statewide Project Type Codes

Section	Title	Effective Date	Page Number
75.65.10	Information technology data needs	July 1, 2017	<a href="#">538</a>
75.65.20	Special provisions for information technology project type coding	July 1, 2017	<a href="#">539</a>
75.65.30	Sequential by code number with descriptions	July 1, 2017	<a href="#">540</a>

### 75.65.10 Information technology data needs

July 1, 2017

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 per [RCW 43.105.020](#) the following standards apply to the coding of IT expenditures:

**"Equipment"** means the machines, devices, and transmission facilities used in information processing, including but not limited to computers, terminals, telephones, wireless communications system facilities, cables, and any physical facility necessary for the operation of such equipment.

**"Information"** includes, but is not limited to, data, text, voice, and video.

**"Information technology"** includes, but is not limited to, all electronic technology systems and services, automated information handling, system design and analysis, conversion of data, computer programming, information storage and retrieval, telecommunications, requisite system controls, simulation, electronic commerce, radio technologies, and all related interactions between people and machines.

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 employee assigned to functional areas of IT service delivery including but not limited to:

- 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



## State Administrative and Accounting Manual

- IT application development projects.

### **75.65.10.a Acquisition/new development**

This category includes things like:

Hardware purchases intended to increase business capacity or expand functionality.

Application development projects that either meet the software capitalization limit specified in [Subsection 30.20.20](#), or that extend the estimated useful life of the application, or significantly expand functionality of the application.

### **75.65.10.b Maintenance and operations**

This category includes things like:

- Costs for purchases of replacement IT goods and services.
- Internal costs associated with ongoing, routine IT work that maintains current business capacity.
- Costs related to minor system enhancements that do not meet the criteria under acquisition/new development.

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## **75.65.20 Special provisions for information technology project type coding**

July 1, 2017

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Because the field of IT is constantly changing, professional judgment is required in the determination of what is included or excluded from coding as IT. Likewise, professional judgment may also be required in the determination of what is coded acquisition/new development or maintenance and operations.

For guidance on IT cost definitions, refer to the “List of subobjects and sub-subobjects that require X & Y” document on OFM’s website at: <https://ofm.wa.gov/accounting/saam/sub-subobject-details-and-workflow>.

### **Note:**

- Chapter 30 capitalization policies differ from the IT coding for acquisitions/new development. The purpose of IT coding is for cost accounting, not capitalization.
- Subobject EL is defined as IT services, but is excluded from the requirement to code with Project Type X or Y.



## State Administrative and Accounting Manual

### 75.65.30 Sequential by code number with descriptions

July 1, 2017

<b>Code</b>	<b>Title and Description</b>
X	Used to indicate IT acquisitions/new development expenditures.
Y	Used to indicate IT maintenance and operations expenditures.



## 75.70 Object/Subobject/Sub-subobject Codes

Section	Title	Effective Date	Page Number
75.70.10	Sequential by code number	July 1, 2022	<a href="#">541</a>
75.70.20	Sequential by code number with descriptions	July 1, 2022	<a href="#">583</a>
75.70.30	Object/Subobject Decisions Flowcharts	July 1, 2017	<a href="#">610</a>

### 75.70.10 Sequential by code number

July 1, 2022

This section lists all available sub-subobject codes except those for Object N which are agency-specific. The Object N sub-subobject codes along with definitions for all sub-subobject codes are available on the OFM [Sub-subobject details and workflow](#) webpage in the document titled “Statewide sub-subobject table.” Use of sub-subobject codes is encouraged but not required.

CODE	STATEWIDE SUB-SUBJECT	TITLE
<b>A - SALARIES AND WAGES</b>		
AA		State Classified
	A000	• State Classified
	A010	• Intermittent Wages
	A100	• Salary Appropriation Transfers
	CRAT	• DFW Composite Rate
	LEAV	• Leave Portion of FTE
	SW01	• Regular Salaries
	SW02	• Shift Differential
	SW03	• Standby
	SW04	• Assignment Pay



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
AB		Higher Education Classified
	B000	<ul style="list-style-type: none"><li>Higher Education Classified</li></ul>
AC		State Exempt
	C000	<ul style="list-style-type: none"><li>State Exempt</li></ul>
	CRAT	<ul style="list-style-type: none"><li>DFW Composite Rate</li></ul>
	LEAV	<ul style="list-style-type: none"><li>Leave Portion of FTE</li></ul>
	SW01	<ul style="list-style-type: none"><li>Regular Salaries</li></ul>
	SW03	<ul style="list-style-type: none"><li>Standby</li></ul>
AD		Higher Education Exempt
	D000	<ul style="list-style-type: none"><li>Higher Education Exempt</li></ul>
AE		State Special
	E000	<ul style="list-style-type: none"><li>State Special</li></ul>
	SW13	<ul style="list-style-type: none"><li>Board and Commission Member Compensation</li></ul>
	SW14	<ul style="list-style-type: none"><li>Specified Rate Compensation</li></ul>
AF		Higher Education Faculty
	F000	<ul style="list-style-type: none"><li>Higher Education Faculty</li></ul>
AG		Commissioned State Patrol Officers
	G000	<ul style="list-style-type: none"><li>Commissioned State Patrol Officers</li></ul>
AH		Higher Education Graduate Assistants
	H000	<ul style="list-style-type: none"><li>Higher Education Graduate Assistants</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
AJ		State Other
	J000	<ul style="list-style-type: none"><li>• State Other</li></ul>
AK		Higher Education Other
	K000	<ul style="list-style-type: none"><li>• Higher Education Other</li></ul>
AL		Higher Education Students
	L000	<ul style="list-style-type: none"><li>• Higher Education Students</li></ul>
	SW15	<ul style="list-style-type: none"><li>• Work Study</li></ul>
AN		Justices and Judges
	N000	<ul style="list-style-type: none"><li>• Justices and Judges</li></ul>
AR		Elected Officials
	R000	<ul style="list-style-type: none"><li>• Elected Officials</li></ul>
AS		Sick Leave Buy-Out
	CRAT	<ul style="list-style-type: none"><li>• DFW Composite Rate</li></ul>
	S000	<ul style="list-style-type: none"><li>• Sick Leave Buy-Out</li></ul>
	SW01	<ul style="list-style-type: none"><li>• OASI Taxable</li></ul>
AT		Terminal Leave
	T000	<ul style="list-style-type: none"><li>• Terminal Leave</li></ul>
AU		Overtime and Callback
	SW11	<ul style="list-style-type: none"><li>• Callback</li></ul>
	SW12	<ul style="list-style-type: none"><li>• Overtime</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	SW13	• Overtime for Holidays
	SW14	• Shift Differential Overtime
	SW17	• Assignment Pay Overtime
	U000	• Overtime and Callback
	U010	• Intermittent Overtime
<b>B - EMPLOYEE BENEFITS</b>		
BA		Old Age, Survivors, and Disability Insurance
	A000	• Old Age and Survivors Insurance
	A100	• Benefits Appropriation Transfers
	CRAT	• DFW Composite Rate
BB		Retirement and Pensions
	B000	• Retirement and Pensions
	CRAT	• DFW Composite Rate
BC		Medical Aid and Industrial Insurance
	C000	• Medical Aid and Industrial Insurance
BD		Health, Life, and Disability Insurance
	CRAT	• DFW Composite Rate
	D000	• Health, Life and Disability Insurance
BE		Allowances
	E000	• Allowances
	E020	• Clothing/Tools/Equip



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	SW21	<ul style="list-style-type: none"><li>• Commute Trip Reduction</li></ul>
	SW22	<ul style="list-style-type: none"><li>• Cellular Device</li></ul>
BF		Unemployment Compensation
	F000	<ul style="list-style-type: none"><li>• Unemployment Compensation</li></ul>
BG		Supplemental Retirement Payments
	G000	<ul style="list-style-type: none"><li>• Supplemental Retirement Payments</li></ul>
BH		Hospital Insurance (Medicare)
	CRAT	<ul style="list-style-type: none"><li>• DFW Composite Rate</li></ul>
	H000	<ul style="list-style-type: none"><li>• Hospital Insurance (Medicare)</li></ul>
BK		Paid Family and Medical Leave
	CRAT	<ul style="list-style-type: none"><li>• DFW Composite Rate</li></ul>
	K000	<ul style="list-style-type: none"><li>• Paid Family and Medical Leave</li></ul>
BP		Net Pension Liability Adjustment (Proprietary Accounts Only)
	P000	<ul style="list-style-type: none"><li>• Net Pension Liab Adjust (Prop Only)</li></ul>
BR		Other Postemployment Benefits
	R000	<ul style="list-style-type: none"><li>• Other Post Employment Benefits Expense</li></ul>
BT		Shared Leave Provided - Sick Leave
	T000	<ul style="list-style-type: none"><li>• Shared Leave Provided Sick Leave</li></ul>
BU		Shared Leave Provided - Personal Holiday





# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	U000	• Shared Leave Provided Per Holiday
BV		Shared Leave Provided - Vacation Leave
	V000	• Shared Leave Provided Annual Leave
BW		Shared Leave Received
	W000	• Shared Leave Received
BZ		Other Employee Benefits
	Z000	• Other Employee Benefits

## C - PROFESSIONAL SERVICE CONTRACTS

CA		Management and Organizational Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	1001	• Admin Contracts >25k
	1003	• Contractor Reimbursements >25k
	A000	• Management and Organizational Services
CB		Legal and Expert Witness Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	1001	• Admin Contracts >25k
	B000	• Legal/Expert Witness Services
	B010	• Expert Witness Services
	B020	• Special Assistant Attorney General



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	B030	• Mediation, Arbitration and Negotiation
	B040	• County Prosecutors
	B050	• Litigation Consultants
	B060	• Legal Services
CC		Financial Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts >25k
	1003	• Contractor Reimbursements >25k
	C000	• Financial Services
	C010	• Accounting
	C020	• Actuarial
	C030	• Auditing
CD		Computer and Information Services
	0001	• Admin Contracts
	1001	• Admin Contracts >25k
	D000	• Computer/Information Services
CE		Social Research Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts >25k
	1003	• Contractor Reimbursements >25k



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	1066	• Contractor Taxable Reimbursements >25k
	E000	• Social Research Services
	E010	• Medical Consultants
CF		Technical Research Services
	0001	• Admin Contracts
	1001	Admin Contracts >25k
	F000	• Technical Research Services
CG		Marketing Services
	0001	• Admin Contracts
	G000	• Marketing Services
CH		Communication Services
	0001	• Admin Contracts
	1001	• Admin Contracts >25k
	H000	• Communications Services
CJ		Training Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts >25k
	1003	• Contractor Reimbursements > 25K
	J000	• Training Services
	J010	• Curriculum Development
	J020	• Testing and Evaluators



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
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CK		Recruiting Services
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	K000	<ul style="list-style-type: none"> <li>Recruiting Services</li> </ul>
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CZ		Other Professional Services
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	0001	<ul style="list-style-type: none"> <li>Admin Contracts</li> </ul>
	0003	<ul style="list-style-type: none"> <li>Contractor Expenses</li> </ul>
	1001	<ul style="list-style-type: none"> <li>Admin Contracts &gt;25k</li> </ul>
	Z000	<ul style="list-style-type: none"> <li>Other Professional Services</li> </ul>

## E - GOODS AND SERVICES

EA		Supplies and Materials
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	8100	<ul style="list-style-type: none"> <li>Supplies: CAS PassThru Indirect Rate</li> </ul>
	8212	<ul style="list-style-type: none"> <li>Vaccine</li> </ul>
	A000	<ul style="list-style-type: none"> <li>Supplies and Materials</li> </ul>
	A010	<ul style="list-style-type: none"> <li>Ammunition</li> </ul>
	A015	<ul style="list-style-type: none"> <li>Less Than Lethal Munitions</li> </ul>
	A020	<ul style="list-style-type: none"> <li>Bedding and Bath Supplies</li> </ul>
	A030	<ul style="list-style-type: none"> <li>Janitorial Supplies</li> </ul>
	A040	<ul style="list-style-type: none"> <li>Laundry Supplies</li> </ul>
	A050	<ul style="list-style-type: none"> <li>Personal Hygiene Items</li> </ul>
	A060	<ul style="list-style-type: none"> <li>Clothing Employee Nontaxable</li> </ul>
	A070	<ul style="list-style-type: none"> <li>Clothing Employee Taxable</li> </ul>
	A080	<ul style="list-style-type: none"> <li>Clothing Nonemployee</li> </ul>
	A090	<ul style="list-style-type: none"> <li>Staff Safety Supplies</li> </ul>
	A100	<ul style="list-style-type: none"> <li>DOT Related Supplies</li> </ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
A120		• Animal Food
A130		• Coffee and Light Refreshments
A140		• Dietary Supplements
A150		• Food
A160		• Kitchen Equipment
A170		• Kitchen Supplies
A180		• Meals with Meetings
A190		• Cemetery Supplies
A200		• Landscaping Supplies
A202		• Fertilizer
A205		• Herbicide
A207		• Pesticide
A210		• Reforestation
A212		• Cones, Seeds, Seedlings
A220		• Dental Supplies
A230		• Drug Testing Supplies
A240		• Lab Supplies
A250		• Medical Supplies
A260		• Medications Nonprescription
A270		• Medications Prescription
A280		• Medications Prescription - Hepatitis C
A290		• Pharmaceutical Rebates
A300		• Aviation Parts and Supplies
A310		• Building Supplies
A320		• Repair and Maintenance Supplies
A330		• Animal Medications and Vaccines
A340		• Books and Publications



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	A350	• Building Safety Supplies
	A360	• CBA Required Supplies and Materials
	A370	• Federal Forms
	A380	• Fire Cache Supplies
	A390	• Inspection Samples
	A400	• Inventory Adjustments
	A410	• IT Supplies
	A420	• Licensing Supplies
	A430	• Office Supplies
	A436	• Paper
	A440	• Production Printing Supplies
	A450	• Purchase Card Payment Suspense
	A460	• Recreational Equipment and Supplies
	A470	• School Supplies
	A490	• Waste Water Treatment Supplies
	A500	• Bottled Water
	A600	• Evidence Supplies
<b>EB</b>		<b>Communications and Telecommunications Services</b>
	0025	• Leg Advertising and Sign Costs
	0026	• Leg Domain Name Registration
	B000	• Communications/Telecommunications
	B010	• Internet Service
	B020	• Mobile Phone Service
	B030	• State Provided Telecommunication Service
	B040	• Phone Service
	B050	• Postage and Parcel



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	B052	<ul style="list-style-type: none"><li>• US Postage</li></ul>
	B060	<ul style="list-style-type: none"><li>• Other Communications</li></ul>
<b>EC</b>		<b>Utilities</b>
	C000	<ul style="list-style-type: none"><li>• Utilities</li></ul>
	C010	<ul style="list-style-type: none"><li>• Diesel Heating or Generators</li></ul>
	C020	<ul style="list-style-type: none"><li>• Electricity</li></ul>
	C030	<ul style="list-style-type: none"><li>• Heating Oil</li></ul>
	C040	<ul style="list-style-type: none"><li>• Natural Gas</li></ul>
	C050	<ul style="list-style-type: none"><li>• Propane</li></ul>
	C060	<ul style="list-style-type: none"><li>• Data and Document Destruction</li></ul>
	C070	<ul style="list-style-type: none"><li>• Garbage</li></ul>
	C080	<ul style="list-style-type: none"><li>• Recycling</li></ul>
	C090	<ul style="list-style-type: none"><li>• Sewer</li></ul>
	C100	<ul style="list-style-type: none"><li>• Waste Water Treatment and Disposal</li></ul>
	C110	<ul style="list-style-type: none"><li>• Water</li></ul>
	C120	<ul style="list-style-type: none"><li>• Cable TV</li></ul>
<b>ED</b>		<b>Rentals and Leases - Land and Buildings</b>
	D000	<ul style="list-style-type: none"><li>• Rentals and Leases - Land and Buildings</li></ul>
	D010	<ul style="list-style-type: none"><li>• Buildings Long Term</li></ul>
	D020	<ul style="list-style-type: none"><li>• Buildings Short Term</li></ul>
	D030	<ul style="list-style-type: none"><li>• State Agency Buildings</li></ul>
	D040	<ul style="list-style-type: none"><li>• Land</li></ul>
	D050	<ul style="list-style-type: none"><li>• Parking</li></ul>
	D060	<ul style="list-style-type: none"><li>• Storage or Space</li></ul>
	D200	<ul style="list-style-type: none"><li>• Lease Principal</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	D201	<ul style="list-style-type: none"><li>• Lease Interest</li></ul>
	D202	<ul style="list-style-type: none"><li>• Variable Lease Payment</li></ul>
	D203	<ul style="list-style-type: none"><li>• Other Lease Payment</li></ul>
<b>EE</b>		<b>Repairs, Alterations, and Maintenance</b>
	E000	<ul style="list-style-type: none"><li>• Repairs, Alterations and Maintenance</li></ul>
	E010	<ul style="list-style-type: none"><li>• Building</li></ul>
	E020	<ul style="list-style-type: none"><li>• Leasehold Improvements</li></ul>
	E030	<ul style="list-style-type: none"><li>• Transportation</li></ul>
	E040	<ul style="list-style-type: none"><li>• Equipment</li></ul>
	E050	<ul style="list-style-type: none"><li>• IT Equipment</li></ul>
	E060	<ul style="list-style-type: none"><li>• Radio Equipment</li></ul>
	E070	<ul style="list-style-type: none"><li>• Security Equipment</li></ul>
	E080	<ul style="list-style-type: none"><li>• Building - Maintenance Agreements</li></ul>
	E090	<ul style="list-style-type: none"><li>• Equipment - Maintenance Agreements</li></ul>
	E100	<ul style="list-style-type: none"><li>• Grounds</li></ul>
	E110	<ul style="list-style-type: none"><li>• IT Equipment - Maintenance Agreements</li></ul>
	E120	<ul style="list-style-type: none"><li>• Furniture</li></ul>
<b>EF</b>		<b>Printing and Reproduction</b>
	8000	<ul style="list-style-type: none"><li>• Printing: CAS No Indirect Rate</li></ul>
	F000	<ul style="list-style-type: none"><li>• Printing and Reproduction</li></ul>
	F010	<ul style="list-style-type: none"><li>• Forms</li></ul>
	F020	<ul style="list-style-type: none"><li>• Fusion Stamps</li></ul>
	F030	<ul style="list-style-type: none"><li>• Publications</li></ul>
	F040	<ul style="list-style-type: none"><li>• Training Materials</li></ul>





# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	F070	<ul style="list-style-type: none"><li>• Washington Administrative Code</li></ul>
	F080	<ul style="list-style-type: none"><li>• Revised Code of Washington</li></ul>
	F090	<ul style="list-style-type: none"><li>• Selected Titles</li></ul>
	F100	<ul style="list-style-type: none"><li>• Washington State Register</li></ul>
	F110	<ul style="list-style-type: none"><li>• Session Law</li></ul>
<b>EG</b>		<b>Employee Professional Development and Training</b>
	8000	<ul style="list-style-type: none"><li>• Training: CAS No Indirect Rate</li></ul>
	G000	<ul style="list-style-type: none"><li>• Employee Professional Development &amp; Training</li></ul>
	G010	<ul style="list-style-type: none"><li>• Conferences</li></ul>
	G020	<ul style="list-style-type: none"><li>• Dues/Membership Fees</li></ul>
	G030	<ul style="list-style-type: none"><li>• Employee Recognition Nontaxable</li></ul>
	G040	<ul style="list-style-type: none"><li>• Firing Range Fees</li></ul>
	G050	<ul style="list-style-type: none"><li>• Training Expenses</li></ul>
	G060	<ul style="list-style-type: none"><li>• Tuition Reimbursement</li></ul>
<b>EH</b>		<b>Rentals and Leases - Furnishings and Equipment</b>
	H000	<ul style="list-style-type: none"><li>• Rental &amp; Leases - Furniture &amp; Equipment</li></ul>
	H070	<ul style="list-style-type: none"><li>• Aircraft Rental / Leases</li></ul>
	H080	<ul style="list-style-type: none"><li>• Computer Rental / Leases</li></ul>
	H090	<ul style="list-style-type: none"><li>• Conference, Exhibit and Meeting Space</li></ul>
	H100	<ul style="list-style-type: none"><li>• Cylinder Rentals</li></ul>
	H120	<ul style="list-style-type: none"><li>• Equipment Rental / Leases Long Term</li></ul>
	H130	<ul style="list-style-type: none"><li>• Equipment Rental / Leases Short Term</li></ul>
	H140	<ul style="list-style-type: none"><li>• Managed Print Services (MPS)</li></ul>
	H150	<ul style="list-style-type: none"><li>• Managed Print Services (MPS) - Overages</li></ul>
	H160	<ul style="list-style-type: none"><li>• Multi Function Device Lease Long Term</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	H165	<ul style="list-style-type: none"><li>• Multi Function Device - Overages</li></ul>
	H170	<ul style="list-style-type: none"><li>• Multi Function Device Lease Short Term</li></ul>
	H200	<ul style="list-style-type: none"><li>• Lease Principal</li></ul>
	H201	<ul style="list-style-type: none"><li>• Lease Interest</li></ul>
	H202	<ul style="list-style-type: none"><li>• Variable Lease Payment</li></ul>
	H203	<ul style="list-style-type: none"><li>• Other Lease Payment</li></ul>
EI		Retailer Commissions
	2650	<ul style="list-style-type: none"><li>• Retailer Selling Bonus</li></ul>
	I000	<ul style="list-style-type: none"><li>• Retailer Commissions</li></ul>
EJ		Subscriptions
	J000	<ul style="list-style-type: none"><li>• Subscriptions</li></ul>
	J010	<ul style="list-style-type: none"><li>• Online Subscription</li></ul>
	J020	<ul style="list-style-type: none"><li>• Online Legal Research Services</li></ul>
EK		Facilities and Services
	K000	<ul style="list-style-type: none"><li>• Facilities and Services</li></ul>
	K010	<ul style="list-style-type: none"><li>• Finance Cost Recovery</li></ul>
	K020	<ul style="list-style-type: none"><li>• Consolidated Mail Services</li></ul>
	K030	<ul style="list-style-type: none"><li>• Campus Rent and Utilities</li></ul>
	K040	<ul style="list-style-type: none"><li>• Mainframe Print Services</li></ul>
	K050	<ul style="list-style-type: none"><li>• Other Central Service Billing Charges</li></ul>
	K060	<ul style="list-style-type: none"><li>• Parking Services</li></ul>
	K070	<ul style="list-style-type: none"><li>• Procurement Fee</li></ul>
	K080	<ul style="list-style-type: none"><li>• Public and Historic Facilities</li></ul>
	K090	<ul style="list-style-type: none"><li>• Real Estate Services</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
EL		Data Processing Services (Interagency)
L000		• Data Processing Services (Interagency)
L010		• Computer Services
L020		• Enterprise Security
L030		• Enterprise Systems Rate
L040		• IT Support Services
L050		• Office of the Chief Information Officer
L060		• Other CTS Services
L070		• State Data Center
L080		• State Data Network
L090		• Warrants
L100		• Small Agency IT Support
L110		• Microsoft M365 Licenses
L120		• Cloud Computing Services
EM		Attorney General Services
M000		• Attorney General Services
M010		• Special Assistant Attorney General
EN		Personnel Services
N000		• Personnel Services
N010		• Collective Bargaining Fee
N020		• Personnel Services Charges
EP		Insurance
P000		• Insurance



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	P010	• Insurance Expense Commercial
	P020	• Insurance Expense Self Insurance
	P030	• Risk Management Insurance Expense Admin
ER		Other Routine Contractual Services
	0001	• Contract Payments < \$25K
	0003	• Contractor Reimbursements < \$25K
	0100	• Interpreter / Translation Services
	0500	• Braille and Large Print Services
	1001	• Contract Payments > \$25K
	1003	• Contractor Reimbursements > \$25K
	1302	• B&G Grounds
	1305	• B&G Sign Shop
	1306	• B&G Custodial
	1307	• B&G Floor Crew
	1308	• B&G Refuse/Recycle
	1341	• B&G Fire Suppression
	1342	• BA Powerhouse
	1344	• B&G Fire Alarm
	1346	• B&G Light Crew
	1352	• B&G Card Key/Hard Key
	1353	• B&G Cameras
	1400	• B&G Related Activities
	7310	• MAC School Districts
	7311	• MAC Admin Fee - School Districts
	7312	• MAC UMMS Fee - School Districts
	7320	• MAC LHJ's Health Districts



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	7321	• MAC Admin Fee - LHJs
	7330	• MAC Indian Tribes
	7350	• MAC - DOC
	7351	• MAC Admin Fee - DOC
	7360	• MAC Outreach
	7361	• MAC Admin Fee - Outreach Other
	7362	• MAC UMMS Fee - Outreach Other
	8100	• Contractual Services: CAS PassThru Rate
	PM45	• B&G Generator PM
	PM92	• M&O Electrical PM
	PM94	• M&O HVAC PM
	PM95	• M&O Paint PM
	PM97	• M&O Environmental PM
	PM98	• M&O Carpenter PM
	PM9P	• M&O Plumber PM
	R000	• Other Contractual Services
	R011	• Brokered Interpreter Admin
	R012	• Brokered Interpreter Direct Cost
	R014	• Language Interpreters-Spoken in Person
	R016	• Language Interpreters-Spoken Over Phone
	R018	• Language Translation-Written
	R022	• Sign Language Interpreter
	R024	• Court Interpreters
	R030	• Pest and Rodent Control
	R033	• Pest Control Indoor
	R035	• Pest Control Outdoor
	R040	• Training Instructors



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
R043		• Training Instructors Defensive Tactics
R045		• Trning Instr Emergency Vehicle Operator
R047		• Training Instructors Firearms
R050		• Accreditation Inspections/Audits
R060		• Administrative Services
R070		• Architectural and Engineering Services
R080		• Contracted Food Services
R081		• Contracted Food Services Variable Costs
R100		• Court Reporting / Transcription
R110		• Digitized Imaging Services
R120		• Electronic Home Monitoring Service Fees
R130		• Fire and Security Services
R140		• Fire Protection and Inspection Services
R150		• Grain Assessment Exports
R160		• Grain Assessment Imports AMA
R170		• Grain Assessment Imports USGSA
R180		• Grounds Maintenance Services
R190		• Hazardous Waste Disposal Service
R200		• Inspection Services
R210		• Institutional Impact Fees
R220		• Investigative Services
R230		• IT Services
R240		• Janitorial Services
R250		• Laboratory Services
R260		• Laundry Services
R270		• Litigation Support Services
R280		• Media Services



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	R290	• Medical Related
	R300	• Noxious Weed Control
	R310	• Other Court Costs
	R320	• Property Management
	R330	• Secured Transportation and Storage
	R340	• Supervision Fees
	R350	• Trail Grooming
	R360	• Transportation Contract Services
	R370	• Wildfire Suppression-Fire District or Fire Department
	R371	• Fire Mobilization Salaries
	R372	• Fire Mobilization Equipment
	R373	• Fire Mobilization Cost Share Agreements
	R374	• Wildfire Suppression-Other
	R380	• Lottery Gaming Vendor Service Fees
	R400	• Abandoned RV - Towing
	R401	• Abandoned RV - Storage
	R402	• Abandoned RV - Wrecking
	SO45	• B&G Generator Base
	SO92	• M&O Electrical Base
	SO94	• M&O HVAC Base
	SO95	• M&O Paint Base
	SO97	• M&O Environmental Base
	SO98	• M&O Carpenter Base
	SO9P	• M&O Plumber Base
ES		Vehicle Maintenance and Operating Costs
	S000	• Vehicle Maintenance & Operating Cost



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	S010	• Aircraft Fuel
	S020	• Bulk Diesel
	S030	• Bulk Gasoline
	S040	• Motor Fuel - Diesel
	S050	• Motor Fuel - Gasoline
	S060	• Agency Equipment Shop Services
	S070	• Aircraft Maintenance and Repairs
	S080	• Motor Fuel - Alternative Fuels
	S090	• Outside Maintenance and Repairs
	S100	• Parts and Supplies
ET		Audit Services
	T000	• Audit Services
EV		Administrative Hearings Services
	V000	• Administrative Hearings Services
EW		Archives and Records Management Services
	W000	• Archives & Records Management Services
EX		OMWBE Services
	X000	• OMWBE Services
EY		Software Licenses, Maintenance, and Subscription-Based Computing Services
	Y000	• Software Licenses, Maintenance, and Subscription-Based Computing Services
	Y010	• Software Licenses
	Y020	• Software Maintenance





# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	Y040	• Software as a Service (SaaS)
	Y050	• Platform as a Service (PaaS)
	Y060	• Infrastructure as a Service (IaaS)
	Y200	• SBITA Principal
	Y201	• SBITA Interest
	Y202	• Variable SBITA Payments
	Y203	• Other SBITA Payments
EZ		Other Goods and Services
	0001	• Legislative Members Business Expense
	0024	• Financial Fees
	0025	• Delinquency Fees
	EH00	• Eligible Hospital Electronic Health Record Incentive Payment
	EP00	• Elig Professional Electronic Health Record Incentive Payment
	Z000	• Other Goods and Services
	Z010	• Advertising
	Z020	• Advertising - Employment
	Z030	• Commute Trip Reduction
	Z040	• Credit Card Processing Fees
	Z050	• DDC Respite Care
	Z053	• DDC Stipends
	Z055	• DDC Support Services
	Z060	• DNR Internal Shop Offset
	Z070	• Licenses, Permits and Regulatory Fees
	Z080	• Notary Costs
	Z090	• Other Central Service Billing Charges
	Z100	• Permit Parking



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	Z110	• Public Disclosure Litigation/Settlements
	Z120	• Purchase Card Rebates
	Z130	• Settlement and Other Litigation costs
	Z140	• Vital and Other Records Fees
	Z150	• Indeterminate Care Facility/Mental Retardation Tax - Direct Costs
	Z160	• Indeterminate Care Facility/Mental Retardation Tax - Indirect Costs
	Z170	• Damaged or Lost Property Non-Employee
	Z180	• Damaged or Lost Property Employee

## F - COST OF GOODS SOLD (Proprietary Funds Only)

FA		Net Cost of Goods Sold
	A000	• Net Cost of Goods Sold
FB		Purchases
	B000	• Purchases
	B010	• IT License Brokering
FC		Returned Purchases
	C000	• Returned Purchases
FD		Freight-In
	D000	• Freight-In
FE		Discounts
	E000	• Discounts



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
FF		Inventory Adjustments
	F000	<ul style="list-style-type: none"><li>• Inventory Adjustments</li></ul>
FG		Direct Labor
	G000	<ul style="list-style-type: none"><li>• Direct Labor</li></ul>
FH		Raw Materials (Direct Materials)
	H000	<ul style="list-style-type: none"><li>• Raw Materials</li></ul>
	H010	<ul style="list-style-type: none"><li>• Discount on Raw Materials</li></ul>
	H020	<ul style="list-style-type: none"><li>• Production Printing</li></ul>
FJ		Manufacturing Overhead
	J000	<ul style="list-style-type: none"><li>• Manufacturing Overhead</li></ul>
	J010	<ul style="list-style-type: none"><li>• Direct Consumable Materials</li></ul>
	J020	<ul style="list-style-type: none"><li>• Equipment Repair and Maintenance</li></ul>
	J030	<ul style="list-style-type: none"><li>• Financial Fees</li></ul>
	J040	<ul style="list-style-type: none"><li>• Indirect Labor</li></ul>
	J050	<ul style="list-style-type: none"><li>• Janitorial Supplies</li></ul>
	J060	<ul style="list-style-type: none"><li>• Marketing</li></ul>
	J070	<ul style="list-style-type: none"><li>• Office Supplies-Administration</li></ul>
	J080	<ul style="list-style-type: none"><li>• Purchased Services</li></ul>
	J090	<ul style="list-style-type: none"><li>• Rentals and Leases</li></ul>
	J100	<ul style="list-style-type: none"><li>• Tools and Equipment-Non Capitalized</li></ul>
	J110	<ul style="list-style-type: none"><li>• Training</li></ul>
	J120	<ul style="list-style-type: none"><li>• Vehicle Maintenance and Operating Costs</li></ul>
	J130	<ul style="list-style-type: none"><li>• Warranty Expense</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
<hr/>		
<b>G - TRAVEL</b>		
<hr/>		
GA		In-State Subsistence and Lodging
<hr/>		
	A000	<ul style="list-style-type: none"><li>In-State Subsistence and Lodging</li></ul>
	A010	<ul style="list-style-type: none"><li>In-State Meals and Lodging Employee</li></ul>
	A020	<ul style="list-style-type: none"><li>In-State Meals and Lodging Non-Employee</li></ul>
	A030	<ul style="list-style-type: none"><li>In-State Meals and Lodging Boards and Commissions</li></ul>
	A040	<ul style="list-style-type: none"><li>In-State Meals Taxable Boards and Commissions</li></ul>
	SW41	<ul style="list-style-type: none"><li>In-State Meals Taxable Employee</li></ul>
<hr/>		
GB		In-State Air Transportation
<hr/>		
	B000	<ul style="list-style-type: none"><li>In-State Air Transportation</li></ul>
	B010	<ul style="list-style-type: none"><li>In-State Air Transportation Employee</li></ul>
	B020	<ul style="list-style-type: none"><li>In-State Air Transportation Non-Employee</li></ul>
	B030	<ul style="list-style-type: none"><li>Air Transportation Boards and Commissions</li></ul>
	B040	<ul style="list-style-type: none"><li>In-State Air Travel Agency Fees</li></ul>
<hr/>		
GC		Private Automobile Mileage
<hr/>		
	C000	<ul style="list-style-type: none"><li>Private Automobile Mileage</li></ul>
	C010	<ul style="list-style-type: none"><li>POV Mileage Employee</li></ul>
	C020	<ul style="list-style-type: none"><li>POV Mileage Non-Employee</li></ul>
	C030	<ul style="list-style-type: none"><li>POV Boards and Commissions</li></ul>
	C040	<ul style="list-style-type: none"><li>POV Mileage Elective Rate Employee</li></ul>
	C050	<ul style="list-style-type: none"><li>POV Elective Rate Boards and Commissions</li></ul>
<hr/>		
GD		Other Travel Expenses
<hr/>		
	D000	<ul style="list-style-type: none"><li>Other Travel Expenses</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	D010	<ul style="list-style-type: none"><li>• In-State Other Travel Expenses Employee</li></ul>
	D020	<ul style="list-style-type: none"><li>• In-State Other Travel Expenses Non-Employee</li></ul>
	D030	<ul style="list-style-type: none"><li>• In-State Other Travel Expenses Boards and Commissions</li></ul>
	D040	<ul style="list-style-type: none"><li>• Out-of-State Other Travel Expenses Employee</li></ul>
	D050	<ul style="list-style-type: none"><li>• Out-of-State Other Travel Expenses Non-Employee</li></ul>
	D060	<ul style="list-style-type: none"><li>• Out-of-State Other Travel Expenses Boards and Commissions</li></ul>
	D070	<ul style="list-style-type: none"><li>• Car Rental</li></ul>
	D090	<ul style="list-style-type: none"><li>• Employee Moving Expenses Taxable</li></ul>
	D100	<ul style="list-style-type: none"><li>• Foreign Other Travel Expenses Employee</li></ul>
	D110	<ul style="list-style-type: none"><li>• Foreign Other Travel Expenses Boards and Commissions</li></ul>
<b>GF</b>		<b>Out-of-State Subsistence and Lodging</b>
	F000	<ul style="list-style-type: none"><li>• Out-of-State Subsistence and Lodging</li></ul>
	F010	<ul style="list-style-type: none"><li>• Out-of-State Meals and Lodging Employee</li></ul>
	F020	<ul style="list-style-type: none"><li>• Out-of-State Meals and Lodging Non Employee</li></ul>
	F030	<ul style="list-style-type: none"><li>• Out-of-State Meals and Lodging Boards and Commissions</li></ul>
	F040	<ul style="list-style-type: none"><li>• Out-of-State Meals Taxable Boards and Commissions</li></ul>
	F050	<ul style="list-style-type: none"><li>• Foreign Travel Meals and Lodging Employee</li></ul>
	F060	<ul style="list-style-type: none"><li>• Foreign Travel Meals &amp; Lodging Boards and Commissions</li></ul>
	SW46	<ul style="list-style-type: none"><li>• Out-of-State Meals Taxable Employee</li></ul>
<b>GG</b>		<b>Out-of-State Air Transportation</b>
	G000	<ul style="list-style-type: none"><li>• Out-of-State Air Transportation</li></ul>
	G010	<ul style="list-style-type: none"><li>• Out-of-State Air Transportation Employee</li></ul>
	G020	<ul style="list-style-type: none"><li>• Out-of-State Air Transportation Non-Employee</li></ul>
	G030	<ul style="list-style-type: none"><li>• Out-of-State Air Fare Boards and Commissions</li></ul>
	G050	<ul style="list-style-type: none"><li>• Foreign Travel Airfare Employee</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	G060	<ul style="list-style-type: none"><li>• Foreign Travel Airfare Boards and Commissions</li></ul>
	G070	<ul style="list-style-type: none"><li>• Out-of-State Air Travel Agency Fees</li></ul>
GN		Motor Pool Services
	N000	<ul style="list-style-type: none"><li>• Motor Pool Services</li></ul>
	N010	<ul style="list-style-type: none"><li>• Motor Pool Services Agency</li></ul>
	N040	<ul style="list-style-type: none"><li>• Motor Pool Services State</li></ul>
	N042	<ul style="list-style-type: none"><li>• Motor Pool Vehicle Overages State</li></ul>
	N044	<ul style="list-style-type: none"><li>• Motor Pool Vehicle Daily Rental State</li></ul>
<b>J - CAPITAL OUTLAYS</b>		
JA		Noncapitalized Assets
	A000	<ul style="list-style-type: none"><li>• Noncapitalized Assets</li></ul>
	A010	<ul style="list-style-type: none"><li>• IT Equipment</li></ul>
	A020	<ul style="list-style-type: none"><li>• Office Furniture and Equipment</li></ul>
	A030	<ul style="list-style-type: none"><li>• Radio Equipment</li></ul>
	A040	<ul style="list-style-type: none"><li>• Security Equipment</li></ul>
	A050	<ul style="list-style-type: none"><li>• Specialized Equipment</li></ul>
	A060	<ul style="list-style-type: none"><li>• Telecommunication Equipment</li></ul>
	A070	<ul style="list-style-type: none"><li>• Vehicle Equipment</li></ul>
	A080	<ul style="list-style-type: none"><li>• Buildings and Building Improvements</li></ul>
	A100	<ul style="list-style-type: none"><li>• Household and Living Furnishings</li></ul>
	A110	<ul style="list-style-type: none"><li>• Improvements Other Than Buildings</li></ul>
	A120	<ul style="list-style-type: none"><li>• Intangible Assets</li></ul>
	A130	<ul style="list-style-type: none"><li>• Machinery and Tools</li></ul>
	A140	<ul style="list-style-type: none"><li>• Safety Equipment</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	A150	<ul style="list-style-type: none"><li>• Weapons and Accessories</li></ul>
JB		Noncapitalized Software
	B000	Noncapitalized Software
JC		Furnishings and Equipment
	C000	<ul style="list-style-type: none"><li>• Furnishings and Equipment</li></ul>
	C010	<ul style="list-style-type: none"><li>• Heavy Equipment</li></ul>
	C020	<ul style="list-style-type: none"><li>• IT Equipment</li></ul>
	C030	<ul style="list-style-type: none"><li>• Office Furniture and Equipment</li></ul>
	C040	<ul style="list-style-type: none"><li>• Radio Equipment</li></ul>
	C050	<ul style="list-style-type: none"><li>• Security Equipment</li></ul>
	C060	<ul style="list-style-type: none"><li>• Specialized Equipment</li></ul>
	C070	<ul style="list-style-type: none"><li>• Telecommunication Equipment</li></ul>
	C100	<ul style="list-style-type: none"><li>• Laboratory Equipment</li></ul>
	C120	<ul style="list-style-type: none"><li>• Machinery and Tools</li></ul>
	C130	<ul style="list-style-type: none"><li>• Major Transportation</li></ul>
	C140	<ul style="list-style-type: none"><li>• Vehicles</li></ul>
	C150	<ul style="list-style-type: none"><li>• IT Leasing Program</li></ul>
JD		Library Resources
	D000	<ul style="list-style-type: none"><li>• Library Resources</li></ul>
	D010	<ul style="list-style-type: none"><li>• Books</li></ul>
	D040	<ul style="list-style-type: none"><li>• Subscriptions</li></ul>
JE		Land
	E000	<ul style="list-style-type: none"><li>• Land</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	E020	<ul style="list-style-type: none"><li>• Closing Costs</li></ul>
	E030	<ul style="list-style-type: none"><li>• Easements</li></ul>
	E040	<ul style="list-style-type: none"><li>• Final Settlement</li></ul>
	E070	<ul style="list-style-type: none"><li>• Post Acquisition Activity Cost</li></ul>
	E080	<ul style="list-style-type: none"><li>• Pre Acquisition Activity Costs</li></ul>
	E100	<ul style="list-style-type: none"><li>• Third Party Payments</li></ul>
	E110	<ul style="list-style-type: none"><li>• Title Insurance and Fees for Real Estate Services</li></ul>
	E120	<ul style="list-style-type: none"><li>• Trust Land Transfers - Land</li></ul>
	E130	<ul style="list-style-type: none"><li>• Trust Land Transfers - Timber</li></ul>
JF		Buildings
	F000	<ul style="list-style-type: none"><li>• Buildings</li></ul>
	F010	<ul style="list-style-type: none"><li>• Building Construction or Acquisition</li></ul>
	F020	<ul style="list-style-type: none"><li>• Building Improvements</li></ul>
JG		Highway Construction
	G000	<ul style="list-style-type: none"><li>• Highway Construction</li></ul>
JH		Improvements Other Than Buildings (Non State Highway System)
	H000	<ul style="list-style-type: none"><li>• Improvements Other Than Buildings (Non State Highway System)</li></ul>
JJ		Grounds Development
	J000	<ul style="list-style-type: none"><li>• Grounds Development</li></ul>
JK		Architectural and Engineering Services
	K000	<ul style="list-style-type: none"><li>• Architectural and Engineering Services</li></ul>
	K010	<ul style="list-style-type: none"><li>• Building</li></ul>





# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	K020	<ul style="list-style-type: none"><li>• Non-Building</li></ul>
	K030	<ul style="list-style-type: none"><li>• Predesign Services</li></ul>
	K040	<ul style="list-style-type: none"><li>• Extra Services</li></ul>
JL		Capital Planning
	L000	<ul style="list-style-type: none"><li>• Capital Planning</li></ul>
JM		Art Collections, Library Reserve Collections, and Museum and Historical Collections
	M000	<ul style="list-style-type: none"><li>• Art Collections, Library Reserve Collections, and Museum and Historical Collections</li></ul>
	M010	<ul style="list-style-type: none"><li>• Books</li></ul>
	M020	<ul style="list-style-type: none"><li>• Microform</li></ul>
	M040	<ul style="list-style-type: none"><li>• Subscriptions</li></ul>
	M050	<ul style="list-style-type: none"><li>• Artwork Plaques</li></ul>
	M060	<ul style="list-style-type: none"><li>• Artwork Photography and Documentation</li></ul>
	M070	<ul style="list-style-type: none"><li>• Artwork Storage</li></ul>
	M080	<ul style="list-style-type: none"><li>• Artwork Evaluation</li></ul>
	M090	<ul style="list-style-type: none"><li>• Artwork Conservation and Restoration</li></ul>
	M096	<ul style="list-style-type: none"><li>• Artwork Transportation</li></ul>
	M100	<ul style="list-style-type: none"><li>• Artwork Maintenance</li></ul>
JN		Relocation Costs
	N000	<ul style="list-style-type: none"><li>• Relocation Costs</li></ul>
	N050	<ul style="list-style-type: none"><li>• Moving Business/Actual Costs</li></ul>
JQ		Software
	Q000	<ul style="list-style-type: none"><li>• Software</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
JR		Intangible Assets
	R000	<ul style="list-style-type: none"><li>• Intangible Assets</li></ul>
JS		Intangible Lease and Subscription Asset Capital Outlay
	S000	<ul style="list-style-type: none"><li>• Intangible Lease and Subscription Asset Capital Outlay</li></ul>
JZ		Other Capital Outlays
	Z000	<ul style="list-style-type: none"><li>• Other Capital Outlays</li></ul>
<b>M - INTERFUND OPERATING TRANSFERS</b>		
MA		Interfund Operating Transfers In
	A000	<ul style="list-style-type: none"><li>• Interfund Operating Transfers In</li></ul>
MB		Interfund Operating Transfers Out
	B000	<ul style="list-style-type: none"><li>• Interfund Operating Transfers Out</li></ul>
MC		Interfund Transfers In - Principal
	C000	<ul style="list-style-type: none"><li>• Interfund Transfers In - Principal</li></ul>
MD		Interfund Transfers In - Interest
	D000	<ul style="list-style-type: none"><li>• Interfund Transfers In - Interest</li></ul>
MI		Interfund Transfers Out - Interest
	I000	<ul style="list-style-type: none"><li>• Interfund Transfers Out - Interest</li></ul>
MM		Agency Incentive Savings Transfers Out



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	M000	• Agency Incentive Savings Transfers Out
MP		Interfund Transfers Out - Principal
	P000	• Interfund Transfers Out - Principal

## N - GRANTS, BENEFITS, AND CLIENT SERVICES

The agency-specific Object N sub-subject codes are available on the [OFM Chart of Accounts Project](#) resource site in the document titled “Statewide sub-subject table.”

NA		Direct Payments to Clients
NB		Payments to Providers for Direct Client Services
NF		Workers' Compensation Payments
NG		Payments of Taxes to Other Governments
NH		Public Employee Benefit, Basic Health, and Community Health Service Payments
NL		Lottery Prize Payments
NR		Loan Disbursements
NT		Pension Refund Payments
NU		Pension Benefit Payments
NW		Special Employment Compensation
NY		Participant Withdrawals
NZ		Other Grants and Benefits
	SW91	• Taxable Employee Awards

## P - DEBT SERVICE

PA		Principal
	A000	• Principal



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
PB		Interest
	B000	• Interest
PC		Other Debt Costs
	C000	• Other Debt Costs
PD		Principal COP Lease/Purchase Agreements
	D000	• Principal COP Lease/Purchase Agreements
PE		Interest COP Lease/Purchase Agreements
	E000	• Interest COP Lease/Purchase Agreements
<b>S - INTERAGENCY REIMBURSEMENTS</b>		
SA		Salaries and Wages
	A000	• Salaries and Wages
	A100	• Commerce
	A110	• Department of Early Learning
	A120	• Department of Health
	A130	• Health Care Authority
	A140	• Labor and Industries
	A150	• Office of Superintendent of Public Instruction
SB		Employee Benefits
	B000	• Employee Benefits
	B100	• Commerce



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	B110	• Department of Early Learning
	B130	• Health Care Authority
	B150	• Office of Superintendent of Public Instruction
SC		Professional Service Contracts
	C000	• Professional Service Contracts
SE		Goods and Services
	1051	• SWCAP Recoveries on Interagency Contracts
	E000	• Goods and Other Services
	E100	• Commerce
	E110	• Department of Early Learning
	E120	• Department of Health
	E130	• Health Care Authority
	E140	• Labor and Industries
	E150	• Office of Superintendent of Public Instruction
SG		Travel
	G000	• Travel
	G100	• Commerce
	G130	• Health Care Authority
	G150	• Office of Superintendent of Public Instruction
SJ		Capital Outlays
	J000	• Capital Outlays
SN		Grants, Benefits, and Client Services



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	N000	• Grants, Benefits, and Client Services
	N100	• Commerce
	N110	• Department of Early Learning
	N120	• Department of Health
	N130	• Health Care Authority
SP		Debt Service
	P000	• Debt Service
SZ		Unidentified
	Z000	• Unidentified
<b>T - INTRA-AGENCY REIMBURSEMENTS</b>		
TA		Salaries and Wages
	0499	• Commission General
	0501	• Utilities General-Economic
	0502	• Transportation General-Economic
	0503	• Transportation General-Safety
	0504	• Pipeline Safety-General
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0591	• EFSEC General Overhead - Administrative Staff
	0592	• EFSEC General Overhead - Technical Staff
	A000	• Salaries and Wages
	A010	• Adjudicative Clerks Office
	A020	• Adjudicative Services Unit



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	A030	• Call Center
	A040	• Complaint Intake
	A060	• Credentialing - Professions
	A061	• Credentialing - Facilities
	A070	• Disciplinary Case Management
	A080	• Expenditure Authority Transfers Accounts
	A090	• FBI Background Checks
	A100	• HP Investigations
	A110	• HPF Director
	A120	• HPF Suicide Assessment
	A130	• ILRS E-License Project
	A140	• Legal Compliance
	A150	• Legal Services
	A160	• Monthly CAS JV
	A170	• Program Allocation General Services
	A180	• Public Disclosure Records Center
	A190	• Renewals
	A200	• Revenue
	A210	• Review Officer Clearing Account
	A230	• WRAMP
	A240	• Home Care Aide-Clearing
	A250	• E2SSB 5497 Implementation
	A260	• Behavioral Health Workforce Workgroup
	A270	• SHB 1198 Implementation
TB		Employee Benefits
	0499	• Commission General



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	0501	• Utilities General-Economic
	0502	• Transportation General-Economic
	0503	• Transportation General-Safety
	0504	• Pipeline Safety-General
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0591	• EFSEC General Overhead - Administrative Staff
	0592	• EFSEC General Overhead - Technical Staff
	B000	• Employee Benefits
	B010	• Expenditure Authority Transfers Accounts
	B020	• Program Allocation General Services
TC		Professional Service Contracts
	0499	• Commission General
	0501	• Utilities General-Economic
	C000	• Professional Service Contracts
	C010	• Expenditure Authority Transfers Accounts
TE		Goods and Services
	0001	• State Indirect-Federal Grants
	0002	• Federal Indirect-Federal Grants
	0003	• Indirect-Receiveable Agreements
	0004	• Fund/Expenditure Authority Transfer
	0110	• Program Allocation-EAS Administration
	0120	• Program Allocation-EAS Contracts, Claims, and Disputes
	0499	• Commission General
	0501	• Utilities General-Economic





# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	0502	• Transportation General-Economic
	0503	• Transportation General-Safety
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0507	• Attorney General-General
	0591	• EFSEC General Overhead - Administrative Staff
	1000	• Shared Service-Executive Management
	1002	• Shared Service-Communications
	1004	• Shared Service-Strategy and Performance
	1005	• Shared Service-Managed Print
	1051	• SWCAP Recovery on Local Federal Contracts
	1110	• Program Allocation-CMS Administration
	1150	• Shared Service-Safety and Risk Management
	1300	• Program Allocation-Finance Administration
	13AP	• Shared Service-Finance Accounts Payable
	13AR	• Shared Service-Finance Accounts Receivable
	13BU	• Shared Service-Finance Budget
	13GA	• Shared Service-Finance General Accounting
	13PR	• Shared Service-Finance Payroll
	3100	• Shared Service-Technology Solutions
	4000	• Program Allocation-Workforce Support Administration
	4050	• Shared Service-Human Resources
	4771	• Contract Agency Indirect
	4772	• State Match Agency Indirect
	5000	• Program Allocation-Business Resources Administration
	5500	• Program Allocation-BR Printing Administration
	6000	• Program Allocation-Planning Support (Project Planning and Delivery)



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	6030	<ul style="list-style-type: none"><li>• Program Allocation FAC Administration</li></ul>
	6111	<ul style="list-style-type: none"><li>• Program Allocation-Asset Management and Planning, Project, and Delivery</li></ul>
	6112	<ul style="list-style-type: none"><li>• Program Allocation-Workplace Learning and Performance Administration</li></ul>
	6113	<ul style="list-style-type: none"><li>• Allocation-Campus Wide B&amp;G Building Support</li></ul>
	6114	<ul style="list-style-type: none"><li>• Program Allocation-Campus Infrastructure</li></ul>
	6115	<ul style="list-style-type: none"><li>• Allocation-Campus Wide Building Control</li></ul>
	6116	<ul style="list-style-type: none"><li>• Program Allocation-Learning Solutions Operations</li></ul>
	612N	<ul style="list-style-type: none"><li>• Program Allocation-Powerhouse Building Allocation</li></ul>
	6159	<ul style="list-style-type: none"><li>• Program Allocation-Parking Administration</li></ul>
	6411	<ul style="list-style-type: none"><li>• Program Allocation-RES Administration</li></ul>
	6510	<ul style="list-style-type: none"><li>• Shared Service-Internal Facilities</li></ul>
	670S	<ul style="list-style-type: none"><li>• Program Allocation-Security and Access</li></ul>
	6711	<ul style="list-style-type: none"><li>• Program Allocation-B&amp;G Administration</li></ul>
	6713	<ul style="list-style-type: none"><li>• Program Allocation-B&amp;G Supply Administration</li></ul>
	6722	<ul style="list-style-type: none"><li>• Program Allocation-B&amp;G Work Management Allocation</li></ul>
	6740	<ul style="list-style-type: none"><li>• Program Allocation-CSVS Administration</li></ul>
	6750	<ul style="list-style-type: none"><li>• Program Allocation-Custodial Support</li></ul>
	6790	<ul style="list-style-type: none"><li>• Program Allocation-Grounds Support</li></ul>
	6791	<ul style="list-style-type: none"><li>• Shared Services-Enterprise Technology Solutions Administration and Infrastructure</li></ul>
	679A	<ul style="list-style-type: none"><li>• Program Allocation-Maintenance and Repair Support</li></ul>
	679B	<ul style="list-style-type: none"><li>• Program Allocation-HVAC Support</li></ul>
	679C	<ul style="list-style-type: none"><li>• Program Allocation-Electric Support</li></ul>
	679D	<ul style="list-style-type: none"><li>• Program Allocation-Environment, Fire Support</li></ul>
	8000	<ul style="list-style-type: none"><li>• Shared Service-Internal Contracts</li></ul>
	8040	<ul style="list-style-type: none"><li>• Program Allocation-Risk Mgmt Administration</li></ul>
	E000	<ul style="list-style-type: none"><li>• Goods and Other Services</li></ul>
	E350	<ul style="list-style-type: none"><li>• Campus Reallocation</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	E360	• Enterprise Clearing
	E370	• PBX/Telecom End of Year Allocation
	E490	• Transfer/Allocation
	E500	• Expenditure Authority Transfers Accounts
	E510	• Program Allocation General Services
	E520	• Program Allocation Torts
	E530	• Document Services
	E540	• Federal Indirect
	E550	• Buying Legal Services
	E560	• Selling Legal Services
TG		Travel
	0499	• Commission General
	0501	• Utilities General-Economic
	0502	• Transportation General-Economic
	0503	• Transportation General-Safety
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0507	• Attorney General-General
	0591	• EFSEC General Overhead - Administrative Staff
	G000	• Travel
	G010	• Expenditure Authority Transfers Accounts
	G020	• Program Allocation General Services
TJ		Capital Outlays
	0499	• Commission General
	0501	• Utilities General-Economic



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	0502	• Transportation General-Economic
	0503	• Transportation General-Safety
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0507	• Attorney General-General
	J000	• Capital Outlays
	J010	• Expenditure Authority Transfers Accounts
	J020	• Program Allocation General Services
TN		Grants, Benefits, and Client Services
	8715	• Contract Overspend Adjustment
	9080	• Tax Cost Share DOL
	9088	• Closeout Adjustment Prior Year
	9089	• Closeout Adjustment Next Year
	9910	• Cash Match State Funds
	N000	• Grants, Benefits and Client Services
	N010	• Expenditure Authority Transfers Accounts
	N020	• Program Allocation General Services
TP		Debt Service
	P000	• Debt Service
TZ		Unidentified
	Z000	• Unidentified
<b>W - OTHER</b>		



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
WA		Depreciation/Amortization
	A000	<ul style="list-style-type: none"><li>• Depreciation/Amortization</li></ul>
WB		Amortization
	B000	<ul style="list-style-type: none"><li>• Amortization</li></ul>
WC		Bad Debts
	C000	<ul style="list-style-type: none"><li>• Bad Debts</li></ul>
WD		Change in Capitalization Policy
	D000	<ul style="list-style-type: none"><li>• Change In Capitalization Policy</li></ul>
WE		Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)
	E000	<ul style="list-style-type: none"><li>• Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)</li></ul>
WF		Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
	F000	<ul style="list-style-type: none"><li>• Capital Asset Adjustment (General Capital Asset Subsidiary Account Only)</li></ul>
WG		Asset Retirement Obligation Expense
	G000	<ul style="list-style-type: none"><li>• Asset Retirement Obligation Expense</li></ul>
WP		Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only)
	P000	<ul style="list-style-type: none"><li>• Net Pension Liability Adjust (General Long-Term Obligation Subsidiary Account Only)</li></ul>
WR		Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only)
	R000	<ul style="list-style-type: none"><li>• Other Post Employment Benefits (General Long-Term Obligation Subsidiary Account Only)</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
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**Note:** Statewide Sub-subjects that begin with SW are used for processing payroll in the Human Resource Management System (HRMS).

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## 75.70.20 Sequential by code number with descriptions

July 1, 2022

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CODE	TITLE AND DESCRIPTION
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<b>A</b>	<b>SALARIES AND WAGES</b>
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Amounts paid to persons who provide personal services subject to the direction and control of a state agency (employer/employee relationship) are to be classified as salaries and wages, except for those persons who are considered employees for payroll tax reporting only (refer to Subobject NW). It does not matter that the state agency permits the employee considerable discretion and freedom of action as long as the state agency has the legal right to supervise and control the method and the result of the services.

AA	State Classified
----	------------------

Those state employees/positions whose salaries are set in accordance with the Washington Personnel Resources Board salary schedule and compensation plans, except those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistants for personnel administration as prescribed by [RCW 41.06.070](#). Also includes those employees under the Washington Management Services program.

AB	Higher Education Classified
----	-----------------------------

All classified employees/positions of institutions of higher education and related boards under the jurisdiction of the Washington Personnel Resources Board as defined by [chapter 41.06 RCW](#).

AC	State Exempt
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## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>Those employees/positions whose salaries are set by the governor, upon recommendation of the State Committee on Agency Officials' Salaries, or by appropriate boards and commissions; and those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistant for personnel administration as prescribed by <a href="#">RCW 41.06.070</a>. This category includes those employees/positions whose salaries are established by agency heads such as confidential secretaries, administrative assistants, and assistant attorney generals.</p>
AD	<p>Higher Education Exempt</p> <p>All employees/positions in institutions of higher education and related boards which have been defined as exempt by <a href="#">chapter 41.06 RCW</a>, by the Washington Personnel Resources Board and by the governing board of the institution excluding faculty, graduate assistants, students, and higher education other.</p>
AE	<p>State Special</p> <p>All legislative staff employees/positions for which the legislature establishes compensation rates. Also includes members of statutorily established boards, commission, councils, and committees.</p>
AF	<p>Higher Education Faculty</p> <p>All employees/positions in institutions of higher education whose primary responsibilities are teaching, research, public service, or a combination of these, including librarians and counselors designated as faculty. Term(s) may be for quarter, semester, year, annual year, or longer.</p>
AG	<p>Commissioned State Patrol Officers</p> <p>All employees commissioned as Washington State Patrol Officers pursuant to <a href="#">chapter 43.43 RCW</a>, and members of the Washington State Patrol Retirement System as prescribed by <a href="#">RCW 43.43.120</a>.</p>
AH	<p>Higher Education Graduate Assistants</p> <p>All employees/positions held by matriculated students who are approved by the graduate school and whose primary responsibilities are related to teaching, research, and public service at institutions of higher education.</p>
AJ	<p>State Other</p>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	Those employees/positions whose salaries are set through direct negotiation between designated agencies and employee representatives (e.g. craft and trade unions or employees not covered in the other groups).
AK	Higher Education Other  All employees/positions within the institutions of higher education not subject to other classifications.
AL	Higher Education Students  All student employees other than graduate assistants or those covered by Washington Personnel Resources Board, including work-study students.
AN	Justices and Judges  All Supreme Court Justices and judges of the court of appeals, superior courts, and district courts for which the Washington Citizens' Commission on Salaries for Elected Officials establishes compensation rates.
AR	Elected Officials  State elected officials including Governor, Lieutenant Governor, Secretary of State, Treasurer, Auditor, Attorney General, Superintendent of Public Instruction, Commissioner of Public Lands, Insurance Commissioner, Senators, and Representatives for which the Washington Citizens' Commission on Salaries for Elected Officials establishes compensation rates.
AS	Sick Leave Buy-Out  Salaries and wages expended for accrued employee sick leave as provided under <a href="#">RCW 41.04.340</a> .
AT	Terminal Leave  Salaries and wages expended for accrued vacation leave made to employees upon termination of employment.
AU	Overtime and Callback  Additional amounts paid to employees for working overtime, compensatory time, and under call-back provisions of contracts and work agreements.





## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
<b>B</b>	<b>EMPLOYEE BENEFITS</b>
BA	Old Age, Survivors, and Disability Insurance  The amounts expended as the State's share of Old Age, Survivors , and Disability Insurance. <b>Does not include</b> Hospital Insurance (Medicare) premiums.
BB	Retirement and Pensions  The amounts expended as the State's share of retirement and pension benefits.
BC	Medical Aid and Industrial Insurance  The amounts expended as the State's share of medical aid and industrial insurance.
BD	Health, Life, and Disability Insurance  The amounts expended on the pay-as-you-go basis for the State's share of health, life, disability insurance, and the administrative fee for flexible spending and dependent care programs.
BE	Allowances  The amounts expended for special payments to employees to cover costs of board, quarters, clothing, commute trip reduction incentives, and cellular device stipends.
BF	Unemployment Compensation  The amounts expended to pay for unemployment compensation benefits received by former state employees.
BG	Supplemental Retirement Payments  Amounts expended by colleges and universities for required supplemental payments to retired individuals when pension annuity payments are less then what the retiree would be eligible to receive under the public employee's retirement system.
BH	Hospital Insurance (Medicare)  The amounts expended as the State's share of Hospital Insurance (Medicare).



## State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
BK	<p>Paid Family and Medical Leave</p> <p>Amounts expended for the State's share of family leave and medical leave premiums and surcharges.</p>
BP	<p>Net Pension Liability Adjustment (Proprietary Accounts Only)</p> <p>The amount that represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees in proprietary accounts.</p>
BR	<p>Other Postemployment Benefits</p> <p>The amount that represents the State's share of the annual net other postemployment benefits cost.</p>
BT	<p>Shared Leave Provided - Sick Leave</p> <p>The dollar value of sick leave donated by state employees in conjunction with the State's shared leave program.</p>
BU	<p>Shared Leave Provided - Personal Holiday</p> <p>The dollar value of personal holiday leave donated by state employees in conjunction with the State's shared leave program.</p>
BV	<p>Shared Leave Provided - Vacation Leave</p> <p>The dollar value of vacation leave donated by state employees in conjunction with the State's shared leave program.</p>
BW	<p>Shared Leave Received</p> <p>The dollar value of shared leave received by state employees, to be used in lieu of sick leave, in conjunction with the State's shared leave program.</p>
BZ	<p>Other Employee Benefits</p> <p>The amounts expended for benefits other than those indicated above.</p>



# State Administrative and Accounting Manual

**CODE**  
**C**

**TITLE AND DESCRIPTION**  
**PROFESSIONAL SERVICE CONTRACTS**

Professional service means consulting or technical expertise provided to accomplish a specific study, project, task, or other work statement. This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation according to the consultant's methods and without being subject to the control of the agency except as to the results of the work.

This includes new contracts and amendments and/or renewals of existing contracts.

Where travel expenses are authorized and included as part of a contract or grant, the payment is to be recorded under the appropriate subobject code for the contract.

Agencies are not to include amounts expended for:

- Architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK.
- Client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Subobjects NA and NB, respectively.
- Other services that are routine and continuing in nature and recorded under the subobjects within Object E "Goods and Services."

**CA**

**Management and Organizational Services**

**Management Services** - The amounts expended for services that impact agency policy, regulatory and business issues, or that have broad agency or statewide policy implications. Includes services that result in operational or managerial recommendations related primarily to business and policy processes. (Services related primarily to employee issues fall under Organizational Services.) Also includes services for program development, implementation and coordination; program evaluation and/or external quality review (may be mandated by Legislature or federal funding source). Includes conduct of performance audits, business assessments, accreditation reviews, management studies, including studies requested by the Legislature; and feasibility studies with significant policy impact. Also includes services for project management, quality assurance and business process re-engineering related to the agency's business and policy responsibilities; risk management and loss prevention; mediation; arbitration; and lobbying.

**Organizational Services** - Includes services with a primary focus on agency organizational and human resource issues. Includes services to study, analyze or review the organizational structure, framework, or culture of the agency or divisions within the agency, and/or services implementing the recommendations of such an organizational study or effort.



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>Also includes services that provide recommendations to management on enhanced efficiencies, productivity and process improvements related to employee functions at an agency and strategic planning within the organization; quality control services related to employee responsibilities within the organization; services to assist agencies in developing strategies to improve communication or processes with staff and customers to implement an agency's mission and to gain a better understanding of employee issues/concerns; personnel investigations and mediation; and facilitation services. (Services related primarily to agency business issues fall under Management Services.)</p>
CB	<p>Legal and Expert Witness Services</p> <p>The amounts expended for legal services and legal research and consultation by non-state employed attorneys, bond counsel, patent counsel, hearing examiners, etc. Expert witness contracts are for the purpose of providing expert testimony in litigation, but may also include other services such as case consultation, research, and legal services.</p> <p><b>Does not include</b> services for court reporters, legal aides or lay witnesses, which are classified as other contractual services under Subobject ER.</p>
CC	<p>Financial Services</p> <p>The amounts expended for financial services, actuarial services, economic analysis, cost/benefit analysis, cost allocation, accounting and financial audit services. Also includes investment management, cash management and stockbroker services.</p> <p><b>Does not include</b> amounts expended for routine bookkeeping and fiscal services or for the state actuary, attorney general, or state auditor services.</p>
CD	<p>Computer and Information Services</p> <p>The amounts expended for design, development, and/or implementation of agency information technology (IT) systems; project management for systems; quality assurance on, or evaluation of IT systems; development of significant IT strategic plans; and business analysis related to the IT needs of an agency. Also includes services to analyze, enhance, modify or implement computer systems or telecommunications systems; IT security analysis and security vulnerability assessments; business analysis of agency IT system; disaster recovery planning services; and IT systems analysis.</p> <p><b>Does not include</b> amounts expended for data processing charges or programming and data entry services, which are classified as other contractual services under Subobject ER.</p>
CE	<p>Social Research Services</p>



# State Administrative and Accounting Manual

## CODE

## TITLE AND DESCRIPTION

The amounts expended for studies or services related to health care, public health, behavioral science, criminal justice, education, medical issues, employment issues, community-based services or other social services. Includes services such as recruitment and retention of licensed foster care providers and adoptive homes; disaster relief services; technical assistance on literacy programs; development of housing opportunities for low-income population; immunization and infectious disease studies; medical records consultation; pharmaceutical consultation; behavioral consultation for special needs children; implementation of Work Force legislation, etc. Includes educational services related to the state's student population and development and enhancement of educational programs.

**Does not include** client services whether paid directly to clients or providers/contractors of direct services to clients. Payments to clients are classified as Subobject NA; contracts with providers/contractors who provide direct services to clients are classified as client service contracts under Subobject NB.

## CF

### Technical Research Services

The amounts expended for studies or services related to transportation, traffic safety, commute programs, natural resources, agriculture, environment, science, biology, marine biology, water resource, hydrology and aquatic issues. Also includes property appraisals; real estate services; historical research; archaeological and historic site surveys; aerial surveys, and photogrammetry; industrial safety and industrial hygiene services; hazardous and non-hazardous waste services; and seismic safety studies.

## CG

### Marketing Services

The amounts expended for services to develop or implement a marketing or advertising plan or campaign; services related to marketing or promoting an agency's services or agricultural commodities and state tourism; public relations, market branding; media specialist and media relations services; and market research and development. Also includes public involvement and public outreach campaigns; trade development and assistance; development of market research and customer satisfaction surveys and/or assessment of survey results; conference or trade show coordination/planning/funding; fund raising; and related types of services.

## CH

### Communication Services

The amounts expended for services to design, develop, and/or provide oversight of audio/video media productions, brochures, manuals, guidelines, newsletters, display exhibits, signs, posters, annual reports, etc.; technical writing/editing; speech writing; oral history writing; grant writing; graphic design services; development of communication strategies; and other related services to inform the public or other governmental agencies about a subject or issue.



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<b>Does not include</b> services related to installation of computer system linkage and telecommunications systems, which are classified under Subobject EB.
CJ	Training Services  The amounts expended for services for managerial training; employee counseling services; guest speakers for most types of functions; curriculum development for all types of training services; conversion to on-line courses; and development of tests and test questions and administration of testing when it includes evaluation of candidates or similar services.  <b>Does not include</b> training provided directly to agency clients or guest speakers for clients, which is classified as a client service contracts under Subobject NB.  <b>Does not include</b> other training that is coded to Subobject EG.
CK	Recruiting Services  The amounts expended for the services performed by a professional search firm to assist in recruitment of a successful candidate to fill a vacant position in an agency.  <b>Does not include</b> amounts paid to trade magazines or newspapers for publishing open position announcements.
CZ	Other Professional Services  The amounts expended for professional service contracts other than those described above, including insurance brokering, labor negotiations, development of test questions for professional licensing exams, acquisition development, safety audits, ergonomic evaluations, ADA evaluations, and creation of original works of art.  <b>Does not include</b> training provided directly to agency clients, which is classified under Subobject NB.
E	<b>GOODS AND SERVICES</b>
EA	Supplies and Materials  The amounts expended for all materials and supplies whether acquired by formal contract or an open account, which are (a) ordinarily consumed or expended within one year after being put into service, (b) converted in the process of construction or manufacture, or (c) used to form an incidental part of noncapitalized equipment or a capital asset.



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
EB	<p>Communications and Telecommunications Services</p> <p>The amounts expended for transmission of voice and data messages. This category includes: contractual charges for land telegraph service, radio and wireless telegraph services, telephone, including wireless service, teletype, and facsimile services; letter postage; rental of post office boxes or postage meter machines and/or mailing machines; contractual messenger service; switchboard service charges; telephone installation costs; and internet access charges. Also includes amounts expended for videoconferencing and data communication, such as data line costs, modems, routers, gateways, Internet and other bundled service costs.</p>
EC	<p>Utilities</p> <p>The amounts expended to heat, cool, and light state owned and/or leased facilities not obtained through the Department of Enterprise Services, where energy costs are not included as part of the monthly lease payments. Also, includes the amounts expended for water, sewer, and garbage.</p>
ED	<p>Rentals and Leases - Land and Buildings</p> <p>The amounts expended for leases and rentals for the occupancy and continued use of property owned by the Department of Enterprise Services and other state agencies, private landlords, and other public and non-profit entities. This category includes: land, buildings, and structures. Refer to Subobject EH for temporary use of space for conferences and meetings, and rentals and leases for furnishings, equipment, and to Subobject EY for software licenses and maintenance.</p>
EE	<p>Repairs, Alterations, and Maintenance</p> <p>The amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Includes expenditures to remodel, restore, and recondition which do not extend the useful life of the asset. Also includes support and/or maintenance agreements on equipment, including hardware. Refer to Subobject EY for software licenses and maintenance.</p>
EF	<p>Printing and Reproduction</p> <p>The amounts expended for contractual printing and reproduction, binding operations, and all common processes of duplication. Includes printed matter such as publications, books, pamphlets, and digital and scanned images.</p>
EG	<p>Employee Professional Development and Training</p>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>The amounts expended for the payment of tuition, fees, and/or other related expenses for individuals. Includes:</p> <ul style="list-style-type: none"><li>• Distance learning training options such as satellite, e-learning, and webcast training; and</li><li>• Training provided incidental to the purchase of an asset but not included in the purchase price of the asset.</li></ul> <p>Also includes the amounts expended for individual and/or agency participation in associations, organizations, conventions, and the cost of subscriptions that accompany these memberships. Also, includes nontaxable employee recognition and productivity awards of nominal economic value excluding cash or cash equivalents, such as gift certificates, which are taxable and are to be reported under Subobject NZ.</p> <p><b>Does not include</b> training and related services provided under Subobject CJ.</p> <p><b>Also, does not include</b> lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee.</p>
EH	<p>Rentals and Leases - Furnishings and Equipment</p> <p>The amounts expended for the possession and use of furnishings, equipment (excluding travel expense rentals), and the temporary use of space for conferences and meetings. Refer to Subobject ED for rentals and leases for continued use of land and buildings, and structures, and to Subobject EY for software licenses and maintenance.</p>
EI	<p>Retailer Commissions</p> <p>The amounts paid to retailers for selling lottery tickets and agents for selling state health insurance.</p>
EJ	<p>Subscriptions</p> <p>The amounts expended for subscriptions to newspapers, periodicals and databases, and/or services providing informational reports. Includes items purchased for use in state libraries that do not have a useful life greater than one year whether or not they are cataloged.</p> <p><b>Does not include</b> subscriptions accompanying individual and/or agency memberships.</p>





## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p><b>Does not include</b> subscription-based computing services coded to Subobject EY.</p> <p><b>Also, does not include</b> items purchased for use in state libraries that are cataloged and have a useful life greater than one year. These are classified as capital outlays and coded to Subobject JD.</p>
EK	<p>Facilities and Services</p> <p>Charges by the Department of Enterprise Services for central services provided to agencies. Includes, but is not limited to, maintenance of capital buildings and grounds, campus mail service, contract administration, and other fees charged by the Department of Enterprise Services.</p> <p><b>Does not include</b> motor pool charges which are classified under Subobject GN or personnel services which are classified under Subobject EN.</p>
EL	<p>Data Processing Services (Interagency)</p> <p>Charges by state agencies for information technology services. Examples include computing services, hosting services, network services, web services, statewide systems (AFRS, HRMS, etc.), and planning and policy assessment by agencies such as the Department of Enterprise Services, the Office of Financial Management, and Consolidated Technology Services.</p>
EM	<p>Attorney General Services</p> <p>Charges by the Office of Attorney General for legal services.</p>
EN	<p>Personnel Services</p> <p>Charges by the Department of Enterprise Services and the Office of Financial Management for services in connection with the appointment, training, promotion, transfer, layoff, recruitment, retention, classification, compensation, removal, discipline, labor relations, and welfare of state classified and higher education classified employees.</p>
EP	<p>Insurance</p> <p>The amounts expended for liability, property, vehicle, fire, accident, including risk management and self-insurance payments, and all other forms of insurance except for state employee insurance benefits.</p>
ER	<p>Other Routine Contractual Services</p>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>The amounts expended for <b>contractual</b> services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other subobjects within Object E “Goods and Services,” Object C “Professional Service Contracts,” Object N “Grants, Benefits, and Client Services,” or Subobject JK “Architectural and Engineering Services.”</p> <p>Other contractual services could include, but are not limited to, custodial, interagency, court reporters, lay witnesses, process servers, security, data entry, testing and application programming services, offsite data storage, and network monitoring.</p>
ES	<p>Vehicle Maintenance and Operating Costs</p> <p>The amounts expended for the maintenance and operation of state owned vehicles such as motor vehicles (cars, trucks, motorcycles, buses), watercraft (ships, boats, ferries), railed vehicles (trains, trams), aircraft (airplanes, helicopters), or other mobile machines that transport people or cargo. Includes, but is not limited to, such costs as gasoline, oil, tires, parts, and supplies.</p>
ET	<p>Audit Services</p> <p>Charges by the Office of State Auditor for audit services.</p>
EV	<p>Administrative Hearings Services</p> <p>Charges by the Office of Administrative Hearings for hearings services.</p>
EW	<p>Archives and Records Management Services</p> <p>Charges by the Secretary of State for archiving, storage, and records management services.</p>
EX	<p>OMWBE Services</p> <p>Charges by the Office of Minority and Women’s Business Enterprises for services.</p>
EY	<p>Software Licenses, Maintenance, and Subscription-Based Computing Services</p> <p>Amounts expended for purchased software or licenses of commercially available software with a useful life of one year or less, including upgrades and/or maintenance agreements. Software licensing includes, but is not limited to, the right to use the software, support for the software, and upgrades.</p>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>Also includes amounts expended for hardware and software subscription-based computing services where the agency does not own or possess an asset, but instead has an agreement to rent or lease a vendor's product or service for a period of time. This includes, but is not limited to, cloud based services such as Software as a Service (SaaS), Infrastructure as a Service (IaaS), and Platform as a Service (PaaS).</p>
EZ	<p>Other Goods and Services</p> <p>The amounts expended for goods and services other than those described above. Includes such items as bonds, freight (when not allocable to items purchased), advertising, and other goods and services from vendors or other agencies.</p>
<b>F</b>	<b>COST OF GOODS SOLD (Proprietary Funds Only)</b>
	<p>In budgeted accounts, to be used with General Ledger Code 6516 "Cost of Goods Sold" only. Revenue Source code 0450 "Sales of Goods and Supplies - Proprietary Funds" is to be used by agencies recording cost of goods.</p>
FA	<p>Net Cost of Goods Sold</p> <p>Amounts expended for the acquisition of merchandise purchased for resale, including purchase costs, freight-in costs, and inventory adjustments less returns and discounts. (For use by agencies not using itemized Subobjects FB through FF.)</p>
FB	<p>Purchases</p> <p>Amounts expended to acquire merchandise purchased for resale. (Agencies electing not to separately identify returns, freight costs, and discounts may record purchases net of these items.)</p>
FC	<p>Returned Purchases</p> <p>Amounts recovered from total purchase costs for merchandise returned to the vendor.</p>
FD	<p>Freight-In</p> <p>Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency.</p>
FE	<p>Discounts</p>



## State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
	Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency.
FF	Inventory Adjustments
	Amounts recorded to increase or decrease the cost of goods sold due to inventory losses or gains recognized during the accounting period.
FG	Direct Labor
	Labor expended directly upon the materials comprising the finished product.
FH	Raw Materials (Direct Materials)
	All materials that represent an integral part of the finished product and that can be included directly in calculating the cost of the product.
FJ	Manufacturing Overhead
	The cost of indirect materials, indirect labor, and all other manufacturing expenses that cannot readily be direct charges to specific units, jobs, or products.
<b>G</b>	<b>TRAVEL</b>
	In addition to state employees, these subobject codes are to be used to record travel expenses paid to or for individuals who serve on boards, commissions, councils, committees and task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements.
	Where travel expenses are authorized and included as part of a contract or grant, the payment is to be recorded under the appropriate subobject code for the contract or grant.
GA	In-State Subsistence and Lodging
	The amounts paid for lodging and/or subsistence expenses incurred while traveling within the state's boundary on official state business, including lodging taxes.
GB	In-State Air Transportation



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	The amounts paid for air transportation expenses incurred while traveling within the state's boundary on official state business.
GC	Private Automobile Mileage
	The amounts paid as reimbursement for private car mileage incurred while traveling on official state business.
GD	Other Travel Expenses
	The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: prospective employee interview expenses; employee relocation expenses; rail, bus, ferry, shuttle, or taxi fares; tolls; rental cars; parking fees; stenographic services; telephone calls; and other miscellaneous expenses.
GF	Out-of-State Subsistence and Lodging
	The amounts paid for lodging and/or subsistence expenses incurred while traveling outside the state's boundary on official state business, including lodging taxes.
GG	Out-of-State Air Transportation
	The amount paid for air transportation expenses incurred while traveling outside the state's boundary on official state business.
GN	Motor Pool Services
	The amounts expended for use of vehicles obtained from either the central or agency- operated motor pools. The expenditures incurred may be for vehicles used on either a specific trip(s) or permanently assigned basis.
<b>J</b>	<b>CAPITAL OUTLAYS</b>
	The amounts expended for the acquisition of, or addition to, capital assets intended to benefit future periods. Also includes those capital assets acquired through capital leases. Refer to <a href="#">Subsection 30.20.30</a> for capital lease criteria.
	<b>Note:</b> In budgeted proprietary funds, except for Subobjects JA and JB, the use of these subobjects also requires a corresponding entry to General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
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JA	Noncapitalized Assets
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The amounts expended for capital assets with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in [Subsection 30.20.20](#).

**Does not include** minor assets with a useful life of greater than one year such as staplers, waste containers, and tape dispensers.

This subobject is used for acquisitions falling under the capitalization limit in the following categories:

- Infrastructure (other than the state highway system).
- Buildings, building improvements, leasehold improvements.
- Intangibles (other than noncapitalized software reported in Subobject JB).
- Other capital assets individually or as a group falling below the limits set in [Subsection 30.20.20](#).

JB	Noncapitalized Software
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The amounts expended for purchased software or licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in [Subsection 30.20.20](#).

JC	Furnishings and Equipment
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The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy.

JD	Library Resources
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The amounts expended for: the cost of books, maps, and films formally cataloged by a library or audiovisual center; sound film strips, slide sets, prepared transparencies, and prerecorded audio or video recordings; and periodicals and other electronic resources purchased and cataloged for libraries.

**Does not include** items with a useful life less than one year, whether they are cataloged or not.

JE	Land
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## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>The amounts expended for the acquisition of land. Includes: cost of acquiring land; clearing and grading costs; and the cost of razing buildings or other improvements acquired with land which were not intended for permanent use at time of acquisition. Also includes indefinite land use rights acquired with the purchase of the underlying land.</p>
JF	<p>Buildings</p> <p>The amounts expended for the acquisition of already constructed buildings including broker and appraisal fees, legal expenses, and repairs to put buildings in required condition for intended use.</p> <p>The amounts expended on contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even though negotiated separately. Also, includes the cost of all change orders or contract extensions negotiated for the construction of the building. The amounts expended for equipment installed as an integral part of the structure, whether the building is purchased or constructed.</p> <p><b>Does not include</b> those items classified as equipment under Subobject JC "Furnishings and Equipment."</p>
JG	<p>Highway Construction</p> <p>The amounts expended for the construction, improvement, or addition to the state highway system.</p>
JH	<p>Improvements Other Than Buildings (Non State Highway System)</p> <p>The amounts expended for the construction, addition, and/or alteration of improvements other than buildings and infrastructure not related to the state highway system, such as: tunnel and utility systems; water and sewer systems; street lights and signs; braces and retaining walls; parking facilities; shoreline protection projects; and leasehold improvements. State highway system construction is recorded in Subobject JG.</p>
JJ	<p>Grounds Development</p> <p>The amounts expended for landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes.</p>
JK	<p>Architectural and Engineering Services</p>



# State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	The amounts expended for the services of architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.
JL	Capital Planning  The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects.
JM	Art Collections, Library Reserve Collections, and Museum and Historical Collections  The amounts expended for the acquisition and maintenance of permanent works of art and historical artifacts.
JN	Relocation Costs  The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.
JQ	Software  The amounts expended for purchased software or perpetual licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and considered a capital asset in accordance with the state's capitalization policy.
JR	Intangible Assets  The amounts expended for the purchase or construction of intangible assets considered a capital asset in accordance with the state's capitalization policy.  Examples of intangible assets include: <ul style="list-style-type: none"><li>• Patents, trademarks, copyrights.</li><li>• Land use rights having definite useful lives if the cost can be separately identified from the land purchase.</li></ul> <b>Does not include</b> Software, Subobject JQ, and any intangible land use rights included in Land, Subobject JE.
JS	Intangible Lease and Subscription Asset Capital Outlay





# State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
	The amounts expended for the acquisition of an intangible right-to-use lease or subscription asset considered a capital asset in governmental-type funds. Only used with General Ledger Code 6514 "Capital Asset Acquisitions by Other Financing Sources."
JZ	Other Capital Outlays
	The amounts expended for capital projects not specifically indicated above.
<b>M</b>	<b>INTERFUND OPERATING TRANSFERS</b>
MA	Interfund Operating Transfers In
	Fund transfers specified in the appropriations act that are recorded as a reduction of expenditures.
MB	Interfund Operating Transfers Out
	Fund transfers specified in the appropriations act that are recorded as an increase of expenditures.
MC	Interfund Transfers In - Principal
	Debt service transfer into a debt service fund for principal payments paid by the General Fund.
MD	Interfund Transfers In - Interest
	Debt service transfer into a debt service fund for interest payments paid by the General Fund.
MI	Interfund Transfers Out - Interest
	Debt service transfer for interest payments paid by the General Fund to a debt service fund.
MM	Agency Incentive Savings Transfers Out
	Fund transfer from the General Fund for agency program incentive savings. (OFM Only)



# State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
MP	Interfund Transfers Out - Principal  Debt service transfer for principal payments paid by the General Fund to a debt service fund.
N	<b>GRANTS, BENEFITS, AND CLIENT SERVICES</b>
NA	Direct Payments to Clients  <b>Amounts paid directly to clients</b> for such items as income maintenance, child support, childcare, food stamps, job counseling and training, medical and mental health treatments, tuition assistance programs, and transportation expenses. Payments may be made as either grants or reimbursements of expenses incurred by the clients.
NB	Payments to Providers for Direct Client Services  <b>Amounts paid under client service contracts</b> entered into for professional, technical or other services, which will result in the delivery of direct services to individual clients. Client services include such items as medical and mental health treatments, and related transportation; job counseling and training; childcare; foster care; and chore services.  For subobject NB coding purposes, clients are members of the public who have social, physical, medical, economic, or educational needs, for whom the agency has statutory responsibility to serve, protect or oversee. Clients are individuals, such as residents of state and non-state institutions, outpatients, unemployed workers, indigents, crime victims, and including (but not limited to) students in the public schools system and institutions of higher education.  Clients in the public school system may include parents, if they meet the requirements of a “client” as previously defined.  Note: For payments related to federal assistance programs, refer to <a href="#">Section 50.30</a> for vendor versus subrecipient information.
NF	Workers' Compensation Payments  The amounts paid for qualifying individuals sustaining work related injuries. (To be used by the Department of Labor and Industries and the Board for Volunteer Firefighters and Reserve Officers only.)
NG	Payments of Taxes to Other Governments



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	The amounts paid to other governments for taxes that have been collected on their behalf. (To be used by the Department of Revenue to record deductions in custodial fund type accounts.)
NH	Public Employee Benefit, Basic Health, and Community Health Service Payments
	The amounts paid to contractors for qualifying individuals covered by the State-administered health and benefits programs. (To be used by the Health Care Authority only.)
NL	Lottery Prize Payments
	The amounts paid for winning lottery tickets. (To be used by the State Lottery Commission only.)
NR	Loan Disbursements
	Allotment charges for budgeted long-term loan issues.
NT	Pension Refund Payments
	The amounts refunded to qualifying individuals under a state-sponsored retirement system.
NU	Pension Benefit Payments
	The benefits paid to qualifying individuals under a state-sponsored retirement system.
NW	Special Employment Compensation
	The amounts expended on salaries for individuals considered employees for payroll tax reporting, but not for state staff reporting (FTE) such as; Washington Conservation Corps (including health insurance costs), Ecology Youth Corps, Voluntary Separation and Retirement Incentive Program (Financial Incentive Payments only), and supported employment groups.
	<b>Note:</b> Do not code participants in the state internship program under this code. Refer to the Object A series as appropriate. FTEs generated for interns and executive fellows will not count as budgeted FTEs.
NY	Participant Withdrawals



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>The amounts withdrawn by participants from various state sponsored programs such as the Local Government Pooled Investments Fund, the Deferred Compensation Program, and the Guaranteed Education Tuition Program.</p>
NZ	<p>Other Grants and Benefits</p> <p>The amounts expended for grants and benefits other than those described above. Also includes taxable employee recognition and productivity awards such as gift certificates.</p> <p>Note: For payments related to federal assistance programs, refer to <a href="#">Section 50.30</a> for vendor versus subrecipient information.</p>
<b>P</b>	<b>DEBT SERVICE</b>
PA	<p>Principal</p> <p>The amounts expended for the payment of principal on the various forms of indebtedness incurred by the state.</p>
PB	<p>Interest</p> <p>The amounts expended for interest on the various forms of indebtedness incurred by the state.</p>
PC	<p>Other Debt Costs</p> <p>The amounts expended for other related charges on the various forms of indebtedness incurred by the state. Examples include costs of issuance, underwriter's discount, and immaterial original issue discount. In proprietary fund type accounts, also includes immaterial amounts received for original issue premium.</p>
PD	<p>Principal COP Lease/Purchase Agreements</p> <p>The amounts expended for the payment of principal on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.</p>
PE	<p>Interest COP Lease/Purchase Agreements</p>



## State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
	The amounts expended for the payment of interest on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.
<b>S</b>	<b>INTERAGENCY REIMBURSEMENTS</b>
	To record payments received by a state agency as reimbursements of expenditures/expenses incurred for another state agency/agencies. These reimbursements are to be broken out to reflect which subobject is reimbursed.
	This will allow the tracking of reimbursements as well as provide sufficient detail for input to the Comprehensive Annual Financial Report. Whenever possible, Object S is not to be used by internal service funds. Reimbursements to internal service funds should generally be recorded as revenue.
SA	Salaries and Wages
	Payments received by a state agency from other state agencies as reimbursements of salaries and wages.
SB	Employee Benefits
	Payments received by a state agency from other state agencies as reimbursements of employee benefits.
SC	Professional Service Contracts
	Payments received by a state agency from other state agencies as reimbursements of professional service contracts.
SE	Goods and Services
	Payments received by a state agency from other state agencies as reimbursements of goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB).
SG	Travel
	Payments received by a state agency from other state agencies as reimbursements of travel.
SJ	Capital Outlays



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	Payments received by a state agency from other state agencies as reimbursements of capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). For reimbursements of Subobject JA and JB expenditures, use Subobject SE, Goods and Services.
SN	Grants, Benefits, and Client Services
	Payments received by a state agency from other state agencies as reimbursements of grants, benefits, and client services.
SP	Debt Service
	Payments received by a state agency from other state agencies as reimbursements of debt service.
SZ	Unidentified
	Payments received by a state agency from other state agencies as reimbursements of expenditures. <b>Note: Agencies must reallocate to the appropriate subobject of expenditure within Object S at least annually at fiscal year end.</b>
T	<b>INTRA-AGENCY REIMBURSEMENTS</b>
	The reallocation of expenditures and accruals within an agency by transfers between accounts or programs. This code is not to be used for payment of services or recovery of expenditures from a proprietary fund. The total for this object at the subobject level is to equal zero for all accounts within the fiscal year.
TA	Salaries and Wages
	Reallocation of expenditures within an agency for salaries and wages.
TB	Employee Benefits
	Reallocation of expenditures within an agency for employee benefits.
TC	Professional Service Contracts
	Reallocation of expenditures within an agency for professional service contracts.
TE	Goods and Services



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	Reallocation of expenditures within an agency for goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB).
TG	Travel  Reallocation of expenditures within an agency for travel.
TJ	Capital Outlays  Reallocation of expenditures within an agency for capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA), and noncapitalized software (Subobject JB). For reallocations of Subobjects JA and JB expenditures, use Subobject TE, Goods and Services.
TN	Grants, Benefits, and Client Services  Reallocation of expenditures within an agency for grants, benefits, and client services.
TP	Debt Service  Reallocation of expenditures within an agency for debt service.
TZ	Unidentified  Reallocation of expenditures within an agency. <b>Note: Agencies must reallocate to the appropriate subobject of expenditure within Object T at least annually at fiscal year end.</b>
W	<b>OTHER</b>
WA	Depreciation/Amortization  Expense that represents the portion of the expired service cost of capital assets during the accounting period. Only used with General Ledger codes 6511 and 6591 "Depreciation/Amortization Expense."
WB	Amortization



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	Expense that represents the portion of the amortization of premiums and/or discounts on debt or equity instruments, and amortization of deferred inflows and outflows related to debt refundings that is allocable to the accounting period. Only used with General Ledger codes 6512 "Amortization Expense" and 6593 "Amortization Expense (General Long-Term Obligations Subsidiary Account Only)."
WC	Bad Debts  Expense that represents the portion of receivable balances, recorded previously as revenue, which has now been determined to be uncollectible. Only used with General Ledger code 6515 "Bad Debts Expense."
WD	Change in Capitalization Policy  This amount represents the total immaterial book value of capital assets that are to be deleted from the records due to changes in the State's capitalization policy. Only used with General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."
WE	Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)  Expense that represents the pollution remediation costs associated with governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Only used with General Ledger Code 6594 "Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)."
WF	Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)  This amount represents the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off in the General Capital Assets Subsidiary Account. Only used in the General Capital Assets Subsidiary Account with General Ledger code 6597 "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."
WG	Asset Retirement Obligation Expense  Expense that represents the asset retirement costs which are legally enforceable liabilities associated with the retirement of a tangible capital asset. Only used with General Ledger Code 6512 "Amortization Expense" and 6599 "Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)."
WP	Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only)





# State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	This amount represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees of governmental fund type accounts. Only used with General Ledger Code 6598 "Pension Expense (General Long-Term Obligations Subsidiary Account Only)."
WR	Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only)  Expense that represents the cost of postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Only used with General Ledger code 6595 "Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)."

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## 75.70.30 Object/Subobject Decisions Flowcharts

July 1, 2017

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The following sub-sections provide guidance and criteria to use in determining the appropriate Object and/or Subobject to code certain expenditures.

### 75.70.30.a

In determining if an item should be coded as Subobject **EA-Supplies and Materials** or **JA-Noncapitalized Assets**, answers to the questions below should be factored into the decision. Refer to the decision flowchart linked below.

1. Under normal conditions of use, is the item expected to serve its principal purpose for at least one year?
2. Does the item fall under the agency policy for small and attractive assets? In the absence of an agency policy, does the item fall under the SAAM policy for small and attractive assets. Refer to SAAM [Subsection 30.40.20](#).
3. Does the item retain its original shape, appearance, and character with use? That is, the item does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
4. If the item is damaged or some of its parts are lost or worn out, is it more feasible to repair the item or to replace the item with an entirely new unit?

### [Object EA or JA Decision Workflow](#)



## State Administrative and Accounting Manual

### 75.70.30.b

In determining if an item should be coded as Object **C-Professional Service Contracts** or Subobject **ER-Other Routine Contractual Services**, answers to the questions below should be factored into the decision. Refer to the decision flowchart linked below.

1. Are the contracted services part of the core day-to-day business operations or a unique or infrequent service?
2. Are the services received consulting or advisory in nature? That is, are the services predominantly intellectual in character such as the development of findings, conclusions, and recommendations that are presented to the agency for consideration and decision making?

[Object C or ER Decision Workflow](#)