



# State Administrative and Accounting Manual

## 75.50 Expenditure Authority Codes

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### 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.



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## 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.



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## Expenditure Authority

### Type Code

### Expenditure Authority Type Description

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

### 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.



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## Expenditure Authority

### Type Code

### Expenditure Authority Type Description

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.

### Expenditure Character Code

### Expenditure Character Description

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

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### 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



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<u>State</u>	<u>Federal</u>	<u>Privet/ LocalPrivate/ 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	

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.

## 75.50.30 Capital expenditure authority codes

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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



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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

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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.