



## 75.70 Object/Subobject/Sub-subobject Codes

Section	Title	Effective Date	Page Number
75.70.10	Sequential by code number	July 1, 2023	<a href="#">551</a>
75.70.20	Sequential by code number with descriptions	July 1, 2023	<a href="#">592</a>
75.70.30	Object/Subobject Decisions Flowcharts	July 1, 2017	<a href="#">620</a>

### 75.70.10 Sequential by code number

July 1, 2023

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



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<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>



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<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>



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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



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<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



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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
	1001	• Admin Contracts >25k
	B000	• Legal/Expert Witness Services
	B010	• Expert Witness Services
	B020	• Special Assistant Attorney General
	B030	• Mediation, Arbitration and Negotiation



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	B040	<ul style="list-style-type: none"><li>• County Prosecutors</li></ul>
	B050	<ul style="list-style-type: none"><li>• Litigation Consultants</li></ul>
	B060	<ul style="list-style-type: none"><li>• Legal Services</li></ul>
CC		Financial Services
	0001	<ul style="list-style-type: none"><li>• Admin Contracts</li></ul>
	1001	<ul style="list-style-type: none"><li>• Admin Contracts &gt;25k</li></ul>
	1003	<ul style="list-style-type: none"><li>• Contractor Reimbursements &gt;25k</li></ul>
	C000	<ul style="list-style-type: none"><li>• Financial Services</li></ul>
	C010	<ul style="list-style-type: none"><li>• Accounting</li></ul>
	C020	<ul style="list-style-type: none"><li>• Actuarial</li></ul>
	C030	<ul style="list-style-type: none"><li>• Auditing</li></ul>
CD		Computer and Information Services
	0001	<ul style="list-style-type: none"><li>• Admin Contracts</li></ul>
	1001	<ul style="list-style-type: none"><li>• Admin Contracts &gt;25k</li></ul>
	D000	<ul style="list-style-type: none"><li>• Computer/Information Services</li></ul>
CE		Social Research Services
	0001	<ul style="list-style-type: none"><li>• Admin Contracts</li></ul>
	0003	<ul style="list-style-type: none"><li>• Contractor Reimbursements</li></ul>
	1001	<ul style="list-style-type: none"><li>• Admin Contracts &gt;25k</li></ul>
	1003	<ul style="list-style-type: none"><li>• Contractor Reimbursements &gt;25k</li></ul>
	1066	<ul style="list-style-type: none"><li>• Contractor Taxable Reimbursements &gt;25k</li></ul>
	E000	<ul style="list-style-type: none"><li>• Social Research Services</li></ul>
	E010	<ul style="list-style-type: none"><li>• Medical Consultants</li></ul>



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CODE	STATEWIDE SUB- SUBJECT	TITLE
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
	J000	• Training Services
	J010	• Curriculum Development
	J020	• Testing and Evaluators
CK		Recruiting Services
	K000	• Recruiting Services
CZ		Other Professional Services





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CODE	STATEWIDE SUB- SUBJECT	TITLE
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- |  |      |                               |
|--|------|-------------------------------|
|  | 0001 | • Admin Contracts             |
|  | 1001 | • Admin Contracts >25k        |
|  | Z000 | • Other Professional Services |

## E - GOODS AND SERVICES

EA	Supplies and Materials
----	------------------------

- |  |      |  |
|--|------|--|
|  | 8100 | • Supplies: CAS PassThru Indirect Rate |
|  | 8212 | • Vaccine                              |
|  | A000 | • Supplies and Materials               |
|  | A010 | • Ammunition                           |
|  | A015 | • Less Than Lethal Munitions           |
|  | A020 | • Bedding and Bath Supplies            |
|  | A030 | • Janitorial Supplies                  |
|  | A040 | • Laundry Supplies                     |
|  | A050 | • Personal Hygiene Items               |
|  | A060 | • Clothing Employee Nontaxable         |
|  | A070 | • Clothing Employee Taxable            |
|  | A080 | • Clothing Nonemployee                 |
|  | A090 | • Staff Safety Supplies                |
|  | A100 | • DOT Related Supplies                 |
|  | A120 | • Animal Food                          |
|  | A130 | • Coffee and Light Refreshments        |
|  | A140 | • Dietary Supplements                  |
|  | A150 | • Food                                 |
|  | A160 | • Kitchen Equipment                    |
|  | A170 | • Kitchen Supplies                     |



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
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
A350		• Building Safety Supplies
A360		• CBA Required Supplies and Materials
A370		• Federal Forms
A380		• Fire Cache Supplies
A390		• Inspection Samples
A400		• Inventory Adjustments



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	A410	<ul style="list-style-type: none"><li>• IT Supplies</li></ul>
	A420	<ul style="list-style-type: none"><li>• Licensing Supplies</li></ul>
	A430	<ul style="list-style-type: none"><li>• Office Supplies</li></ul>
	A436	<ul style="list-style-type: none"><li>• Paper</li></ul>
	A440	<ul style="list-style-type: none"><li>• Production Printing Supplies</li></ul>
	A450	<ul style="list-style-type: none"><li>• Purchase Card Payment Suspense</li></ul>
	A460	<ul style="list-style-type: none"><li>• Recreational Equipment and Supplies</li></ul>
	A470	<ul style="list-style-type: none"><li>• School Supplies</li></ul>
	A490	<ul style="list-style-type: none"><li>• Waste Water Treatment Supplies</li></ul>
	A500	<ul style="list-style-type: none"><li>• Bottled Water</li></ul>
	A600	<ul style="list-style-type: none"><li>• Evidence Supplies</li></ul>
<b>EB</b>		<b>Communications and Telecommunications Services</b>
	0025	<ul style="list-style-type: none"><li>• Leg Advertising and Sign Costs</li></ul>
	0026	<ul style="list-style-type: none"><li>• Leg Domain Name Registration</li></ul>
	B000	<ul style="list-style-type: none"><li>• Communications/Telecommunications</li></ul>
	B010	<ul style="list-style-type: none"><li>• Internet Service</li></ul>
	B020	<ul style="list-style-type: none"><li>• Mobile Phone Service</li></ul>
	B030	<ul style="list-style-type: none"><li>• State Provided Telecommunication Service</li></ul>
	B040	<ul style="list-style-type: none"><li>• Phone Service</li></ul>
	B050	<ul style="list-style-type: none"><li>• Postage and Parcel</li></ul>
	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>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	C020	• Electricity
	C030	• Heating Oil
	C040	• Natural Gas
	C050	• Propane
	C060	• Data and Document Destruction
	C070	• Garbage
	C080	• Recycling
	C090	• Sewer
	C100	• Waste Water Treatment and Disposal
	C110	• Water
	C120	• Cable TV
<b>ED</b>		<b>Rentals and Leases - Land and Buildings</b>
	D000	• Rentals and Leases - Land and Buildings
	D010	• Buildings Long Term
	D020	• Buildings Short Term
	D030	• State Agency Buildings
	D040	• Land
	D050	• Parking
	D060	• Storage or Space
	D200	• Lease Principal
	D201	• Lease Interest
	D202	• Variable Lease Payment
	D203	• Other Lease Payment
<b>EE</b>		<b>Repairs, Alterations, and Maintenance</b>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</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>
	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>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
EG		Employee Professional Development and Training
	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>
EH		Rentals and Leases - Furnishings and Equipment
	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>
	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>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
EI		Retailer Commissions
	2650	<ul style="list-style-type: none"><li>• Retailer Selling Bonus</li></ul>
	1000	<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>
EL		Data Processing Services (Interagency)
	L000	<ul style="list-style-type: none"><li>• Data Processing Services (Interagency)</li></ul>
	L010	<ul style="list-style-type: none"><li>• Computer Services</li></ul>
	L020	<ul style="list-style-type: none"><li>• Enterprise Security</li></ul>
	L030	<ul style="list-style-type: none"><li>• Enterprise Systems Rate</li></ul>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	L040	<ul style="list-style-type: none"><li>IT Support Services</li></ul>
	L050	<ul style="list-style-type: none"><li>Office of the Chief Information Officer</li></ul>
	L060	<ul style="list-style-type: none"><li>Other CTS Services</li></ul>
	L070	<ul style="list-style-type: none"><li>State Data Center</li></ul>
	L080	<ul style="list-style-type: none"><li>State Data Network</li></ul>
	L090	<ul style="list-style-type: none"><li>Warrants</li></ul>
	L100	<ul style="list-style-type: none"><li>Small Agency IT Support</li></ul>
	L110	<ul style="list-style-type: none"><li>Microsoft M365 Licenses</li></ul>
	L120	<ul style="list-style-type: none"><li>Cloud Computing Services</li></ul>
EM		Attorney General Services
	M000	<ul style="list-style-type: none"><li>Attorney General Services</li></ul>
	M010	<ul style="list-style-type: none"><li>Special Assistant Attorney General</li></ul>
EN		Personnel Services
	N000	<ul style="list-style-type: none"><li>Personnel Services</li></ul>
	N010	<ul style="list-style-type: none"><li>Collective Bargaining Fee</li></ul>
	N020	<ul style="list-style-type: none"><li>Personnel Services Charges</li></ul>
EO		Environmental Credits
	O000	<ul style="list-style-type: none"><li>Environmental Credits</li></ul>
EP		Insurance
	P000	<ul style="list-style-type: none"><li>Insurance</li></ul>
	P010	<ul style="list-style-type: none"><li>Insurance Expense Commercial</li></ul>
	P020	<ul style="list-style-type: none"><li>Insurance Expense Self Insurance</li></ul>
	P030	<ul style="list-style-type: none"><li>Risk Management Insurance Expense Admin</li></ul>





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**CODE**      **STATEWIDE**  
                 **SUB-**  
                 **SUBJECT**      **TITLE**

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ER

Other Routine Contractual Services

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- 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
- 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
- 7321      • MAC Admin Fee - LHJs
- 7330      • MAC Indian Tribes
- 7350      • MAC - DOC
- 7351      • MAC Admin Fee - DOC



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	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
	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
	R041	• Training Instructors for Patrol Tactics
	R043	• Training Instructors Defensive Tactics
	R045	• Trning Instr Emergency Vehicle Operator
	R047	• Training Instructors Firearms
	R050	• Accreditation Inspections/Audits



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
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
R290		• Medical Related
R300		• Noxious Weed Control
R310		• Other Court Costs
R320		• Property Management



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	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
	SO97	• M&O Environmental Base
ES		Vehicle Maintenance and Operating Costs
	S000	• Vehicle Maintenance & Operating Cost
	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



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	S090	<ul style="list-style-type: none"><li>• Outside Maintenance and Repairs</li></ul>
	S100	<ul style="list-style-type: none"><li>• Parts and Supplies</li></ul>
ET		Audit Services
	T000	<ul style="list-style-type: none"><li>• Audit Services</li></ul>
EU		Office of Equity Services
	U000	<ul style="list-style-type: none"><li>• Office of Equity Services</li></ul>
EV		Administrative Hearings Services
	V000	<ul style="list-style-type: none"><li>• Administrative Hearings Services</li></ul>
EW		Archives and Records Management Services
	W000	<ul style="list-style-type: none"><li>• Archives &amp; Records Management Services</li></ul>
EX		OMWBE Services
	X000	<ul style="list-style-type: none"><li>• OMWBE Services</li></ul>
EY		Software Licenses, Maintenance, and Subscription-Based Computing Services
	Y000	<ul style="list-style-type: none"><li>• Software Licenses, Maintenance, and Subscription-Based Computing Services</li></ul>
	Y010	<ul style="list-style-type: none"><li>• Software Licenses</li></ul>
	Y020	<ul style="list-style-type: none"><li>• Software Maintenance</li></ul>
	Y040	<ul style="list-style-type: none"><li>• Software as a Service (SaaS)</li></ul>
	Y050	<ul style="list-style-type: none"><li>• Platform as a Service (PaaS)</li></ul>
	Y060	<ul style="list-style-type: none"><li>• Infrastructure as a Service (IaaS)</li></ul>
	Y200	<ul style="list-style-type: none"><li>• SBITA Principal</li></ul>
	Y201	<ul style="list-style-type: none"><li>• SBITA Interest</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	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
	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



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	Z160	<ul style="list-style-type: none"><li>• Indeterminate Care Facility/Mental Retardation Tax - Indirect Costs</li></ul>
	Z170	<ul style="list-style-type: none"><li>• Damaged or Lost Property Non-Employee</li></ul>
	Z180	<ul style="list-style-type: none"><li>• Damaged or Lost Property Employee</li></ul>
<b>F - COST OF GOODS SOLD (Proprietary Funds Only)</b>		
FA		Net Cost of Goods Sold
	A000	<ul style="list-style-type: none"><li>• Net Cost of Goods Sold</li></ul>
FB		Purchases
	B000	<ul style="list-style-type: none"><li>• Purchases</li></ul>
	B010	<ul style="list-style-type: none"><li>• IT License Brokering</li></ul>
FC		Returned Purchases
	C000	<ul style="list-style-type: none"><li>• Returned Purchases</li></ul>
FD		Freight-In
	D000	<ul style="list-style-type: none"><li>• Freight-In</li></ul>
FE		Discounts
	E000	<ul style="list-style-type: none"><li>• Discounts</li></ul>
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>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
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>
<b>G - TRAVEL</b>		
GA		In-State Subsistence and Lodging
	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>





# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	A020	• In-State Meals and Lodging Non-Employee
	A030	• In-State Meals and Lodging Boards and Commissions
	A040	• In-State Meals Taxable Boards and Commissions
	SW41	• In-State Meals Taxable Employee
<b>GB</b>		<b>In-State Air Transportation</b>
	B000	• In-State Air Transportation
	B010	• In-State Air Transportation Employee
	B020	• In-State Air Transportation Non-Employee
	B030	• Air Transportation Boards and Commissions
	B040	• In-State Air Travel Agency Fees
<b>GC</b>		<b>Private Automobile Mileage</b>
	C000	• Private Automobile Mileage
	C010	• POV Mileage Employee
	C020	• POV Mileage Non-Employee
	C030	• POV Boards and Commissions
	C040	• POV Mileage Elective Rate Employee
	C050	• POV Elective Rate Boards and Commissions
<b>GD</b>		<b>Other Travel Expenses</b>
	D000	• Other Travel Expenses
	D010	• In-State Other Travel Expenses Employee
	D020	• In-State Other Travel Expenses Non-Employee
	D030	• In-State Other Travel Expenses Boards and Commissions
	D040	• Out-of-State Other Travel Expenses Employee
	D050	• Out-of-State Other Travel Expenses Non-Employee



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	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>
	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>
<b>GN</b>		<b>Motor Pool Services</b>
	N000	<ul style="list-style-type: none"><li>• Motor Pool Services</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	N010	• Motor Pool Services Agency
	N040	• Motor Pool Services State
	N042	• Motor Pool Vehicle Overages State
	N044	• Motor Pool Vehicle Daily Rental State

## J - CAPITAL OUTLAYS

JA		Noncapitalized Assets
	A000	• Noncapitalized Assets
	A010	• IT Equipment
	A020	• Office Furniture and Equipment
	A030	• Radio Equipment
	A040	• Security Equipment
	A050	• Specialized Equipment
	A060	• Telecommunication Equipment
	A070	• Vehicle Equipment
	A080	• Buildings and Building Improvements
	A100	• Household and Living Furnishings
	A110	• Improvements Other Than Buildings
	A120	• Intangible Assets
	A130	• Machinery and Tools
	A140	• Safety Equipment
	A150	• Weapons and Accessories
JB		Noncapitalized Software
	B000	Noncapitalized Software



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
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>
	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>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	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>
	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



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	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>
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>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
JZ		Other Capital Outlays
	Z000	• Other Capital Outlays
<b>M - INTERFUND OPERATING TRANSFERS</b>		
MA		Interfund Operating Transfers In
	A000	• Interfund Operating Transfers In
MB		Interfund Operating Transfers Out
	B000	• Interfund Operating Transfers Out
MC		Interfund Transfers In - Principal
	C000	• Interfund Transfers In - Principal
MD		Interfund Transfers In - Interest
	D000	• Interfund Transfers In - Interest
MI		Interfund Transfers Out - Interest
	I000	• Interfund Transfers Out - Interest
MM		Agency Incentive Savings Transfers Out
	M000	• Agency Incentive Savings Transfers Out
MP		Interfund Transfers Out - Principal
	P000	• Interfund Transfers Out - Principal



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
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## 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
NK		Working Families Sales Tax Credit
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
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## P - DEBT SERVICE

PA		Principal
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	A000	• Principal
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PB		Interest
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	B000	• Interest
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# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
PC		Other Debt Costs
	C000	<ul style="list-style-type: none"> <li>• Other Debt Costs</li> </ul>
PD		Principal COP Lease/Purchase Agreements
	D000	<ul style="list-style-type: none"> <li>• Principal COP Lease/Purchase Agreements</li> </ul>
PE		Interest COP Lease/Purchase Agreements
	E000	<ul style="list-style-type: none"> <li>• Interest COP Lease/Purchase Agreements</li> </ul>
<b>S - INTERAGENCY REIMBURSEMENTS</b>		
SA		Salaries and Wages
	A000	<ul style="list-style-type: none"> <li>• Salaries and Wages</li> </ul>
	A110	<ul style="list-style-type: none"> <li>• Department of Early Learning</li> </ul>
	A130	<ul style="list-style-type: none"> <li>• Health Care Authority</li> </ul>
	A140	<ul style="list-style-type: none"> <li>• Labor and Industries</li> </ul>
SB		Employee Benefits
	B000	<ul style="list-style-type: none"> <li>• Employee Benefits</li> </ul>
	B110	<ul style="list-style-type: none"> <li>• Department of Early Learning</li> </ul>
	B130	<ul style="list-style-type: none"> <li>• Health Care Authority</li> </ul>
SC		Professional Service Contracts
	C000	<ul style="list-style-type: none"> <li>• Professional Service Contracts</li> </ul>
SE		Goods and Services
	1051	<ul style="list-style-type: none"> <li>• SWCAP Recoveries on Interagency Contracts</li> </ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	E000	<ul style="list-style-type: none"><li>• Goods and Other Services</li></ul>
	E100	<ul style="list-style-type: none"><li>• Commerce</li></ul>
	E110	<ul style="list-style-type: none"><li>• Department of Early Learning</li></ul>
	E120	<ul style="list-style-type: none"><li>• Department of Health</li></ul>
	E130	<ul style="list-style-type: none"><li>• Health Care Authority</li></ul>
	E140	<ul style="list-style-type: none"><li>• Labor and Industries</li></ul>
	E150	<ul style="list-style-type: none"><li>• Office of Superintendent of Public Instruction</li></ul>
SG		Travel
	G000	<ul style="list-style-type: none"><li>• Travel</li></ul>
	G130	<ul style="list-style-type: none"><li>• Health Care Authority</li></ul>
SJ		Capital Outlays
	J000	<ul style="list-style-type: none"><li>• Capital Outlays</li></ul>
SN		Grants, Benefits, and Client Services
	N000	<ul style="list-style-type: none"><li>• Grants, Benefits, and Client Services</li></ul>
	N100	<ul style="list-style-type: none"><li>• Commerce</li></ul>
	N110	<ul style="list-style-type: none"><li>• Department of Early Learning</li></ul>
	N120	<ul style="list-style-type: none"><li>• Department of Health</li></ul>
	N130	<ul style="list-style-type: none"><li>• Health Care Authority</li></ul>
SP		Debt Service
	P000	<ul style="list-style-type: none"><li>• Debt Service</li></ul>
SZ		Unidentified
	Z000	<ul style="list-style-type: none"><li>• Unidentified</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
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## T - INTRA-AGENCY REIMBURSEMENTS

TA	Salaries and Wages
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- |      |   |
|------|---|
| 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                    |
| A030 | • Call Center                                   |
| A040 | • Complaint Intake                              |
| A060 | • Credentialing - Professions                   |
| 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                              |



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	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
TB		Employee Benefits
	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
	B000	• Employee Benefits
	B010	• Expenditure Authority Transfers Accounts
	B020	• Program Allocation General Services
TC		Professional Service Contracts
	0499	• Commission General
	0501	• Utilities General-Economic



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	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
	0502	• Transportation General-Economic
	0503	• Transportation General-Safety
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0507	• Attorney General-General
	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



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	13BU	<ul style="list-style-type: none"><li>• Shared Service-Finance Budget</li></ul>
	13GA	<ul style="list-style-type: none"><li>• Shared Service-Finance General Accounting</li></ul>
	13PR	<ul style="list-style-type: none"><li>• Shared Service-Finance Payroll</li></ul>
	3100	<ul style="list-style-type: none"><li>• Shared Service-Technology Solutions</li></ul>
	4000	<ul style="list-style-type: none"><li>• Program Allocation-Workforce Support Administration</li></ul>
	4050	<ul style="list-style-type: none"><li>• Shared Service-Human Resources</li></ul>
	4771	<ul style="list-style-type: none"><li>• Contract Agency Indirect</li></ul>
	4772	<ul style="list-style-type: none"><li>• State Match Agency Indirect</li></ul>
	5000	<ul style="list-style-type: none"><li>• Program Allocation-Business Resources Administration</li></ul>
	5500	<ul style="list-style-type: none"><li>• Program Allocation-BR Printing Administration</li></ul>
	6000	<ul style="list-style-type: none"><li>• Program Allocation-Planning Support (Project Planning and Delivery)</li></ul>
	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>
	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>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	6790	• Program Allocation-Grounds Support
	6791	• Shared Services-Enterprise Technology Solutions Administration and Infrastructure
	679A	• Program Allocation-Maintenance and Repair Support
	679B	• Program Allocation-HVAC Support
	679C	• Program Allocation-Electric Support
	679D	• Program Allocation-Environment, Fire Support
	8000	• Shared Service-Internal Contracts
	8040	• Program Allocation-Risk Mgmt Administration
	E000	• Goods and Other Services
	E350	• Campus Reallocation
	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



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	0506	• Administrative Law Division-General
	0507	• Attorney General-General
	G000	• Travel
	G010	• Expenditure Authority Transfers Accounts
	G020	• Program Allocation General Services
<b>TJ</b>		<b>Capital Outlays</b>
	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
	J000	• Capital Outlays
	J010	• Expenditure Authority Transfers Accounts
	J020	• Program Allocation General Services
<b>TN</b>		<b>Grants, Benefits, and Client Services</b>
	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





# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
TP		Debt Service
	P000	• Debt Service
TZ		Unidentified
	Z000	• Unidentified
<b>W - OTHER</b>		
WA		Depreciation/Amortization
	A000	• Depreciation/Amortization
WB		Amortization
	B000	• Amortization
WC		Bad Debts
	C000	• Bad Debts
WD		Change in Capitalization Policy
	D000	• Change In Capitalization Policy
WE		Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)
	E000	• Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)
WF		Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
	F000	• Capital Asset Adjustment (General Capital Asset Subsidiary Account Only)



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
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>

**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, 2023

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### CODE TITLE AND DESCRIPTION

#### A SALARIES AND WAGES

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.



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
AB	<p>Higher Education Classified</p> <p>All classified employees/positions of institutions of higher education and related boards under the jurisdiction of the Washington Personnel Resources Board as defined by <a href="#">chapter 41.06 RCW</a>.</p>
AC	<p>State Exempt</p> <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>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
AH	Higher Education Graduate Assistants  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.
AJ	State Other  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



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	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.
<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



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	Amounts expended by colleges and universities for required supplemental payments to retired individuals when pension annuity payments are less than 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).
BK	Paid Family and Medical Leave  Amounts expended for the State's share of family leave and medical leave premiums and surcharges.
BP	Net Pension Liability Adjustment (Proprietary Accounts Only)  The amount that represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees in proprietary accounts.
BR	Other Postemployment Benefits  The amount that represents the State's share of the annual net other postemployment benefits cost.
BT	Shared Leave Provided - Sick Leave  The dollar value of sick leave donated by state employees in conjunction with the State's shared leave program.
BU	Shared Leave Provided - Personal Holiday  The dollar value of personal holiday leave donated by state employees in conjunction with the State's shared leave program.
BV	Shared Leave Provided - Vacation Leave  The dollar value of vacation leave donated by state employees in conjunction with the State's shared leave program.
BW	Shared Leave Received



# State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
	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.
<b>BZ</b>	<b>Other Employee Benefits</b>  The amounts expended for benefits other than those indicated above.
<b>C</b>	<b>PROFESSIONAL SERVICE CONTRACTS</b>  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: <ul style="list-style-type: none"><li>• Architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK.</li><li>• Client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Subobjects NA and NB, respectively.</li><li>• Other services that are routine and continuing in nature and recorded under the subobjects within Object E "Goods and Services."</li></ul>
<b>CA</b>	<b>Management and Organizational Services</b>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p><b>Management Services</b> - 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.</p> <p><b>Organizational Services</b> - 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.</p> <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>





## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<b>Does not include</b> amounts expended for routine bookkeeping and fiscal services or for the state actuary, attorney general, or state auditor services.
CD	Computer and Information Services  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.  <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.
CE	Social Research Services  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.  <b>Does not include</b> 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.



# State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
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CG	Marketing Services
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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
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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.

**Does not include** services related to installation of computer system linkage and telecommunications systems, which are classified under Subobject EB.

CJ	Training Services
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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.

**Does not include** training provided directly to agency clients or guest speakers for clients, which is classified as a client service contracts under Subobject NB.

**Does not include** other training that is coded to Subobject EG.

CK	Recruiting Services
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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.

**Does not include** amounts paid to trade magazines or newspapers for publishing open position announcements.



## State Administrative and Accounting Manual

### CODE TITLE AND DESCRIPTION

#### 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.

**Does not include** training provided directly to agency clients, which is classified under Subobject NB.

### E GOODS AND SERVICES

#### 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.

#### EB Communications and Telecommunications Services

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.

#### EC Utilities

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.

#### ED Rentals and Leases - Land and Buildings



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<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> <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>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
EH	Rentals and Leases - Furnishings and Equipment  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.
EI	Retailer Commissions  The amounts paid to retailers for selling lottery tickets and agents for selling state health insurance.
EJ	Subscriptions  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.  <b>Does not include</b> subscriptions accompanying individual and/or agency memberships.  <b>Does not include</b> subscription-based computing services coded to Subobject EY.  <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.
EK	Facilities and Services  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.  <b>Does not include</b> motor pool charges which are classified under Subobject GN or personnel services which are classified under Subobject EN.
EL	Data Processing Services (Interagency)



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	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.
EM	Attorney General Services  Charges by the Office of Attorney General for legal services.
EN	Personnel Services  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.
EO	Environmental Credits  The amounts expended for environmental credits including greenhouse emission allowances, commonly referred to as carbon offsets.
EP	Insurance  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.
ER	Other Routine Contractual Services  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."  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.
ES	Vehicle Maintenance and Operating Costs



# State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<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>
EU	<p>Office of Equity Services</p> <p>Charges by the Office of Equity for 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> <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>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<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	Net Cost of Goods Sold
	<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	Purchases
	<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	Returned Purchases
	<p>Amounts recovered from total purchase costs for merchandise returned to the vendor.</p>
FD	Freight-In
	<p>Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency.</p>
FE	Discounts
	<p>Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency.</p>
FF	Inventory Adjustments
	<p>Amounts recorded to increase or decrease the cost of goods sold due to inventory losses or gains recognized during the accounting period.</p>





## State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
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  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



# State Administrative and Accounting Manual

## CODE TITLE AND DESCRIPTION

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.

## J CAPITAL OUTLAYS

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 [Subsection 30.20.30](#) for capital lease criteria.

**Note:** 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)."

### JA Noncapitalized Assets

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.



# State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>This subobject is used for acquisitions falling under the capitalization limit in the following categories:</p> <ul style="list-style-type: none"><li>◦ Infrastructure (other than the state highway system).</li><li>◦ Buildings, building improvements, leasehold improvements.</li><li>◦ Intangibles (other than noncapitalized software reported in Subobject JB).</li><li>◦ Other capital assets individually or as a group falling below the limits set in <a href="#">Subsection 30.20.20</a>.</li></ul>
JB	<p>Noncapitalized Software</p> <p>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 <a href="#">Subsection 30.20.20</a>.</p>
JC	<p>Furnishings and Equipment</p> <p>The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy.</p>
JD	<p>Library Resources</p> <p>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.</p> <p><b>Does not include</b> items with a useful life less than one year, whether they are cataloged or not.</p>
JE	<p>Land</p> <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>



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CODE	TITLE AND DESCRIPTION
	<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> <p>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.</p>
JL	<p>Capital Planning</p> <p>The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects.</p>
JM	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p>



# State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	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
	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.
M	<b>INTERFUND OPERATING TRANSFERS</b>



## State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</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)
MP	Interfund Transfers Out - Principal  Debt service transfer for principal payments paid by the General Fund to a debt service fund.
<b>N</b>	<b>GRANTS, BENEFITS, AND CLIENT SERVICES</b>
NA	Direct Payments to Clients



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p><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.</p>
NB	<p>Payments to Providers for Direct Client Services</p> <p><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.</p> <p>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.</p> <p>Clients in the public school system may include parents, if they meet the requirements of a “client” as previously defined.</p> <p>Note: For payments related to federal assistance programs, refer to <a href="#">Section 50.30</a> for vendor versus subrecipient information.</p>
NF	<p>Workers' Compensation Payments</p> <p>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.)</p>
NG	<p>Payments of Taxes to Other Governments</p> <p>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.)</p>
NH	<p>Public Employee Benefit, Basic Health, and Community Health Service Payments</p> <p>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.)</p>



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CODE	TITLE AND DESCRIPTION
NK	Working Families Sales Tax Credit  The amounts paid to qualifying individuals for the Working Families Tax Credit Program under RCW 82.08.0206.
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  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.
NZ	Other Grants and Benefits





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## CODE TITLE AND DESCRIPTION

The amounts expended for grants and benefits other than those described above. Also includes taxable employee recognition and productivity awards such as gift certificates.

Note: For payments related to federal assistance programs, refer to [Section 50.30](#) for vendor versus subrecipient information.

### **P DEBT SERVICE**

PA Principal

The amounts expended for the payment of principal on the various forms of indebtedness incurred by the state.

PB Interest

The amounts expended for interest on the various forms of indebtedness incurred by the state.

PC Other Debt Costs

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.

PD Principal COP Lease/Purchase Agreements

The amounts expended for the payment of principal on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.

PE Interest COP Lease/Purchase Agreements

The amounts expended for the payment of interest on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.

### **S INTERAGENCY REIMBURSEMENTS**



## State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
	<p>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.</p> <p>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.</p>
SA	<p>Salaries and Wages</p> <p>Payments received by a state agency from other state agencies as reimbursements of salaries and wages.</p>
SB	<p>Employee Benefits</p> <p>Payments received by a state agency from other state agencies as reimbursements of employee benefits.</p>
SC	<p>Professional Service Contracts</p> <p>Payments received by a state agency from other state agencies as reimbursements of professional service contracts.</p>
SE	<p>Goods and Services</p> <p>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).</p>
SG	<p>Travel</p> <p>Payments received by a state agency from other state agencies as reimbursements of travel.</p>
SJ	<p>Capital Outlays</p> <p>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.</p>
SN	<p>Grants, Benefits, and Client Services</p>



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CODE	TITLE AND DESCRIPTION
	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
	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



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	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  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)."



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<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
WC	<p>Bad Debts</p> <p>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."</p>
WD	<p>Change in Capitalization Policy</p> <p>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)."</p>
WE	<p>Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)</p> <p>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)."</p>
WF	<p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>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)."</p>
WG	<p>Asset Retirement Obligation Expense</p> <p>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)."</p>
WP	<p>Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only)</p> <p>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)."</p>
WR	<p>Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only)</p>



CODE	TITLE AND DESCRIPTION
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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](#)

### 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?



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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](#)