



Chapter 75

Uniform Chart of

Accounts



75.10 Coding Structures

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75.10.10 About the uniform chart of accounts

July 1, 2019

Mandatory Codes

- Types:**
- Agency
 - General Ledger
 - Account
 - Expenditure Authority
 - Object
 - Subobject
 - Sub-subobject
 - Revenue Source
 - Program
 - Project Type (for information technology expenses/expenditures)

- Purpose:**
- Provide conformity and a uniform means for comparing and analyzing assets, liabilities, fund equity, revenues, and expenses between agencies.
 - Provide for a common and uniform understanding of the mandatory codes, their concept, and structure.
 - Enable preparation of the state's combined annual financial statements and schedules.

Agency Designated Codes

- Sub-program
 - Sub-source
 - Organization
 - Project
 - Project Type
- Provide agencies the means for internal comparison and analysis of activity at a detail level.
 - Allow agencies to develop an internal, common coding system to report on agency activity.



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Mandatory Codes

Discretion of Use: Use of any mandatory codes other than those authorized in this chapter must be approved in writing by the Director or an authorized designee of the Office of Financial Management (OFM).

Program codes are established either through the budget process or the program structure change process.

Agency Designated Codes

Use of agency designated codes is at the option of the agency, except for the following:

- The Department of Social and Health Services, the State Health Care Authority, the Department of Children, Youth and Families, and the Department of Corrections require approval by OFM for sub-program and budget unit codes.
- Project type codes must be selected from the OFM-maintained table.

75.10.20 Descriptions of the code types

June 1, 2015

- **Agency Codes** - Used for the identification of state agencies. Refer to [Section 75.20](#) for the statewide agency codes and authorized abbreviations.
- **Fund/Account Codes** - Used to identify the accounting entity against which the transaction is to be charged. Refer to [Section 75.30](#) for the authorized statewide fund/account codes.
- **General Ledger Account Codes** - Used to classify in summary form all transactions of an accounting entity. For internal purposes agencies may further refine the general ledger account codes; however, such refinements are to be converted back to the authorized statewide general ledger account codes before submission to the Agency Financial Reporting System (AFRS). Refer to [Section 75.40](#) for the authorized statewide general ledger account codes.
- **Expenditure Authority Codes** - Used to identify each legislative or executive authorization. Expenditure authority codes are assigned specifically for an agency each biennium by the Office of Financial Management (OFM). Expenditure authority codes are three (3) digits; refer to [Section 75.50](#) for the authorized expenditure authority type codes, expenditure character codes, and operating and capital expenditure authority code ranges.
- **Program Codes** - Generally agency designated codes used to identify the major activities or functions within a single agency; however, there are a limited number of mandatory statewide codes used to identify special functions. Refer to [Section 75.60](#) for the authorized statewide program codes.
- **Object/Subobject Codes** - Used to classify expenditures. Refer to [Section 75.70](#) for the authorized statewide object/subobject codes.



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- **Revenue Source Codes** - Used to identify the original category from which revenue is derived. Refer to [Section 75.80](#) for the authorized statewide revenue source codes.
- **Sub-program Codes** - Used to identify activity within a program.
- **Sub-subobject Codes** - Used to identify a particular expenditure item within a subobject. Refer to [Section 75.70](#) for the authorized statewide sub-subobject codes.
- **Sub-source Codes** - Used to identify a particular revenue item within a major source.
- **Organization Codes** - Used to identify or accumulate costs by cost centers.
- **Project Codes** - Used to identify tasks for which there are specific results. Project codes can be used over multiple years and biennia to accumulate transaction results over time. Project codes must have an associated project type. Agency use of project codes is optional.
- **Project Type Codes** - Used to identify a characteristic of a project. Agencies must choose from the OFM-maintained project type table for these codes. Refer to [Section 75.65](#) for the authorized statewide project type codes.



75.20 Agency Codes and Authorized Abbreviations

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75.20.10 Sequential by code number

July 1, 2022

| AGENCY NUMBER | AGENCY TITLE |
|---------------|--|
| 0010 | State Revenue for Distribution (SRD) |
| 0050 | Federal Revenue for Distribution (FRD) |
| 0100 | Bond Retirement and Interest (BRI) |
| 0110 | House of Representatives (REP) |
| 0120 | Senate (SEN) |
| 0130 | Joint Transportation Committee (JTC) |
| 0140 | Joint Legislative Audit and Review Committee (JLARC) |
| 0200 | Legislative Evaluation and Accountability Program Committee (LEAP) |
| 0350 | Office of the State Actuary (OSA) |
| 0360 | Office of State Legislative Labor Relations (LLR) |
| 0370 | Office of Legislative Support Services (LSS) |
| 0380 | Joint Legislative Systems Committee (JLS) |
| 0400 | Statute Law Committee (SLC) |
| 0450 | Supreme Court (SUP) |
| 0460 | State Law Library (LAW) |
| 0480 | Court of Appeals (COA) |
| 0500 | Commission on Judicial Conduct (CJC) |
| 0550 | Administrative Office of the Courts (AOC) |



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| AGENCY NUMBER | AGENCY TITLE |
|--------------------------|---|
| 0560 | Office of Public Defense (OPD) |
| 0570 | Office of Civil Legal Aid (OCLA) |
| 0750 | Office of the Governor (GOV) |
| 0760 | Special Appropriations to the Governor (SAG) |
| 0800 | Office of the Lieutenant Governor (LTG) |
| 0820 | Public Disclosure Commission (PDC) |
| 0830 | Washington State Leadership Board (WSLB) |
| 0850 | Office of the Secretary of State (SEC) |
| 0860 | Governor's Office of Indian Affairs (INA) |
| 0870 | Washington State Commission on Asian Pacific American Affairs (APA) |
| 0900 | Office of the State Treasurer (OST) |
| 0910 | Redistricting Commission (RDC) |
| 0950 | Office of the State Auditor (SAO) |
| 0990 | Washington Citizens' Commission on Salaries for Elected Officials (COS) |
| 1000 | Office of the Attorney General (ATG) |
| 1010 | Caseload Forecast Council (CFC) |
| 1020 | Department of Financial Institutions (DFI) |
| 1030 | Department of Commerce (COM) |
| 1040 | Economic and Revenue Forecast Council (ERFC) |
| 1050 | Office of Financial Management (OFM) |
| 1060 | Washington Economic Development Finance Authority (EDA) |
| 1070 | Washington State Health Care Authority (HCA) |
| 1100 | Office of Administrative Hearings (OAH) |
| 1160 | State Lottery Commission (LOT) |
| 1170 | Washington State Gambling Commission (GMB) |
| 1180 | Washington State Commission on Hispanic Affairs (CHA) |
| 1190 | Washington State Commission on African-American Affairs (CAA) |
| 1200 | Human Rights Commission (HUM) |



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| AGENCY NUMBER | AGENCY TITLE |
|----------------------|--|
| 1240 | Department of Retirement Systems (DRS) |
| 1260 | State Investment Board (SIB) |
| 1400 | Department of Revenue (DOR) |
| 1420 | Board of Tax Appeals (BTA) |
| 1470 | Office of Minority and Women's Business Enterprises (OMWBE) |
| 1480 | Washington State Housing Finance Commission (HFC) |
| 1600 | Office of the Insurance Commissioner (INS) |
| 1630 | Consolidated Technology Services (CTS) |
| 1650 | State Board of Accountancy (ACB) |
| 1660 | Board of Registration for Professional Engineers and Land Surveyors (BRPELS) |
| 1670 | Forensic Investigations Council (FIC) |
| 1790 | Department of Enterprise Services (DES) |
| 1850 | Washington Horse Racing Commission (HRC) |
| 1900 | Board of Industrial Insurance Appeals (IND) |
| 1950 | Liquor and Cannabis Board (LCB) |
| 2050 | Board of Pilotage Commissioners (BPC) |
| 2150 | Utilities and Transportation Commission (UTC) |
| 2200 | Board for Volunteer Firefighters and Reserve Officers (BVFFRO) |
| 2250 | Washington State Patrol (WSP) |
| 2270 | Washington State Criminal Justice Training Commission (CJT) |
| 2280 | Washington Traffic Safety Commission (STS) |
| 2290 | Office of Independent Investigations (OII) |
| 2350 | Department of Labor and Industries (LNI) |
| 2400 | Department of Licensing (DOL) |
| 2450 | Military Department (MIL) |
| 2750 | Public Employment Relations Commission (PERC) |
| 3000 | Department of Social and Health Services (DSHS) |
| 3030 | Department of Health (DOH) |



State Administrative and Accounting Manual

| AGENCY NUMBER | AGENCY TITLE |
|----------------------|--|
| 3040 | Tobacco Settlement Authority (TOB) |
| 3050 | Department of Veterans' Affairs (DVA) |
| 3070 | Department of Children, Youth, and Families (DCYF) |
| 3100 | Department of Corrections (DOC) |
| 3150 | Department of Services for the Blind (DSB) |
| 3400 | Student Achievement Council (SAC) |
| 3410 | Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF) |
| 3460 | Washington Higher Education Facilities Authority (WHEFA) |
| 3500 | Superintendent of Public Instruction (SPI) |
| 3510 | State School for the Blind (SFB) |
| 3520 | State Board for Community and Technical Colleges (SBCTC) |
| 3530 | Washington Center for Deaf and Hard of Hearing Youth (CDHY) |
| 3540 | Workforce Training and Education Coordinating Board (WFTECB) |
| 3550 | Department of Archaeology and Historic Preservation (DAHP) |
| 3590 | Washington Charter School Commission (WCSC) |
| 3600 | University of Washington (UW) |
| 3650 | Washington State University (WSU) |
| 3700 | Eastern Washington University (EWU) |
| 3750 | Central Washington University (CWU) |
| 3760 | The Evergreen State College (TESC) |
| 3800 | Western Washington University (WWU) |
| 3870 | Washington State Arts Commission (ART) |
| 3900 | Washington State Historical Society (WHS) |
| 3950 | Eastern Washington State Historical Society (EWH) |
| 4050 | Department of Transportation (DOT) |
| 4060 | County Road Administration Board (CRAB) |
| 4070 | Transportation Improvement Board (TIB) |
| 4100 | Transportation Commission (TRC) |



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| AGENCY NUMBER | AGENCY TITLE |
|----------------------|---|
| 4110 | Freight Mobility Strategic Investment Board (FMSIB) |
| 4120 | Washington Materials Management and Financing Authority (WMMFA) |
| 4600 | Columbia River Gorge Commission (CRG) |
| 4610 | Department of Ecology (ECY) |
| 4620 | Washington Pollution Liability Insurance Program (PLI) |
| 4630 | Energy Facility Site Evaluation Council (EFSEC) |
| 4650 | State Parks and Recreation Commission (PARKS) |
| 4670 | Recreation and Conservation Funding Board (RCFB) |
| 4680 | Environmental and Land Use Hearings Office (ELUHO) |
| 4710 | State Conservation Commission (SCC) |
| 4770 | Department of Fish and Wildlife (DFW) |
| 4780 | Puget Sound Partnership (PSP) |
| 4900 | Department of Natural Resources (DNR) |
| 4950 | Department of Agriculture (AGR) |
| 5000 | Apple Commission (APPLE) |
| 5010 | Alfalfa Seed Commission (ALFALFA) |
| 5020 | Beef Commission (BEEF) |
| 5030 | Blueberry Commission (BLUE) |
| 5060 | Asparagus Commission (ASPAR) |
| 5070 | Cranberry Commission (CRAN) |
| 5080 | Oilseeds Commission (OIL) |
| 5100 | Dairy Products Commission (DAIRY) |
| 5120 | Pulse Crops Commission (PULSE) |
| 5150 | Fruit Commission (FRUIT) |
| 5210 | Hardwoods Commission (HRWD) |
| 5220 | Hop Commission (HOP) |
| 5240 | Puget Sound Gillnet Salmon Commission (GILLNET) |
| 5250 | Potato Commission (POTATO) |



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| AGENCY NUMBER | AGENCY TITLE |
|----------------------|---|
| 5280 | Mint Commission (MINT) |
| 5290 | Red Raspberry Commission (RASP) |
| 5300 | Seed Potato Commission (SEED) |
| 5320 | Turf Grass Seed Commission (TURF) |
| 5330 | Tree Fruit Research Commission (TREE) |
| 5340 | Wine Commission (WINE) |
| 5350 | Grain Commission (GRAIN) |
| 5400 | Department of Employment Security (ES) |
| 5450 | Beer Commission (BEER) |
| 5990 | Washington Health Care Facilities Authority (WHCFA) |
| 6050 | Everett Community College (EVC) |
| 6100 | Edmonds Community College (EDC) |
| 6210 | Whatcom Community College (WHC) |
| 6270 | Bellevue College (BC) |
| 6290 | Big Bend Community College (BBC) |
| 6320 | Centralia College (CEC) |
| 6340 | Cascadia College (CC) |
| 6350 | Clark College (CLC) |
| 6370 | Pierce College (PIE) |
| 6390 | Columbia Basin College (CBC) |
| 6480 | Grays Harbor College (GHC) |
| 6490 | Green River College (GRC) |
| 6520 | Highline College (HC) |
| 6570 | Lower Columbia College (LCC) |
| 6620 | Olympic College (OLC) |
| 6650 | Peninsula College (PEC) |
| 6700 | Seattle Community Colleges - District 6 (SCCD-6) |
| 6720 | Shoreline Community College (SHC) |



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| AGENCY NUMBER | AGENCY TITLE |
|----------------------|---|
| 6740 | Skagit Valley College (SVC) |
| 6750 | South Puget Sound Community College (SPS) |
| 6760 | Spokane Community Colleges - District 17 (SCCD-17) |
| 6780 | Tacoma Community College (TCC) |
| 6830 | Walla Walla Community College (WLC) |
| 6860 | Wenatchee Valley College (WVC) |
| 6910 | Yakima Valley Community College (YVC) |
| 6920 | Lake Washington Institute of Technology (LWIT) |
| 6930 | Renton Technical College (RTC) |
| 6940 | Bellingham Technical College (BTC) |
| 6950 | Bates Technical College (BATES) |
| 6960 | Clover Park Technical College (CPTC) |
| 6990 | Community and Technical College System (CTCS) |
| 7000 | OFM Financial Statement Control (OFMFSC) |
| 7010 | Treasurer's Transfers (TRANSFER) |
| 7050 | Treasurer's Deposit Income (DEPINC) |
| 7070 | Sundry Claims (SUNDRY) |
| 7100 | Workfirst Performance Measures (WPM) |
| 7160 | Agency Loans (LOAN) |
| 7170 | One Time Grants (GRANT) |
| 7270 | Stadium and Exhibition Center Distributions (SECD) |
| 7300 | OFM Cash Flow Adjustments - General Fund State (CFGFS) |
| 7310 | OFM Cash Flow Adjustments - General Fund Federal/Private Local (CFGFF/PL) |
| 7320 | OFM Cash Flow Adjustments - All Other Funds (CFOTHER) |
| 7400 | Contributions to Retirement Systems (CRS) |
| 7800 | OFM SWFS Administration |
| 7900 | OST - Cash and Warrant Control (STCWC) |
| 8000 | Counties (COUNTY) |



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| AGENCY NUMBER | AGENCY TITLE |
|----------------------|--|
| 8500 | Cities and Towns (CITY) |
| 8600 | Local Health Districts (LHD) |
| 9440 | Washington State School Directors' Association (SDA) |

Note 1:

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

Note 2:

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

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

Note 3:

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

Note 4:

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

Note 5:

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



75.20.20 Alphabetical by title

July 1, 2022

| AGENCY NUMBER | AGENCY TITLE |
|----------------------|--|
| 1650 | Accountancy, State Board of (ACB) |
| 0350 | Actuary, Office of the State (OSA) |
| 1100 | Administrative Hearings, Office of (OAH) |
| 0550 | Administrative Office of the Courts (AOC) |
| 1190 | African-American Affairs, Washington State Commission on (CAA) |
| 7160 | Agency Loans (LOAN) |
| 4950 | Agriculture, Department of (AGR) |
| 5010 | Alfalfa Seed Commission (ALFALFA) |
| 5000 | Apple Commission (APPLE) |
| 3550 | Archaeology and Historic Preservation, Department of (DAHP) |
| 3870 | Arts Commission, Washington State (ART) |
| 0870 | Asian Pacific American Affairs, Washington State Commission on (APA) |
| 5060 | Asparagus Commission (ASPAR) |
| 1000 | Attorney General, Office of the (ATG) |
| 0950 | Auditor, Office of the State (SAO) |
| 6950 | Bates Technical College (BATES) |
| 5020 | Beef Commission (BEEF) |
| 5450 | Beer Commission (BEER) |
| 6270 | Bellevue College (BC) |
| 6940 | Bellingham Technical College (BTC) |
| 6290 | Big Bend Community College (BBC) |
| 3150 | Blind, Department of Services for the (DSB) |
| 3510 | Blind, State School for the (SFB) |
| 5030 | Blueberry Commission (BLUE) |
| 0100 | Bond Retirement and Interest (BRI) |
| 6340 | Cascadia College (CC) |



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| AGENCY NUMBER | AGENCY TITLE |
|--------------------------|--|
| 1010 | Caseload Forecast Council (CFC) |
| 3750 | Central Washington University (CWU) |
| 6320 | Centralia College (CEC) |
| 3590 | Charter School Commission, Washington (WCSC) |
| 8500 | Cities and Towns (CITY) |
| 0570 | Civil Legal Aid, Office of (OCLA) |
| 6350 | Clark College (CLC) |
| 6960 | Clover Park Technical College (CPTC) |
| 6390 | Columbia Basin College (CBC) |
| 4600 | Columbia River Gorge Commission (CRG) |
| 1030 | Commerce, Department of (COM) |
| 6990 | Community and Technical College System (CTCS) |
| 3520 | Community and Technical Colleges, State Board for (SBCTC) |
| 4710 | Conservation Commission, State (SCC) |
| 1630 | Consolidated Technology Services (CTS) |
| 7400 | Contributions to Retirement Systems (CRS) |
| 3100 | Corrections, Department of (DOC) |
| 8000 | Counties (COUNTY) |
| 4060 | County Road Administration Board (CRAB) |
| 0480 | Court of Appeals (COA) |
| 5070 | Cranberry Commission (CRAN) |
| 2270 | Criminal Justice Training Commission, Washington State (CJT) |
| 5100 | Dairy Products Commission (DAIRY) |
| 3530 | Deaf and Hard of Hearing Youth, Washington Center for (CDHY) |
| 3070 | Department of Children, Youth, and Families (DCYF) |
| 3700 | Eastern Washington University (EWU) |
| 4610 | Ecology, Department of (ECY) |
| 1040 | Economic and Revenue Forecast Council (ERFC) |



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| AGENCY NUMBER | AGENCY TITLE |
|----------------------|---|
| 1060 | Economic Development Finance Authority, Washington (EDA) |
| 6100 | Edmonds Community College (EDC) |
| 5400 | Employment Security, Department of (ES) |
| 4630 | Energy Facility Site Evaluation Council (EFSEC) |
| 1790 | Enterprise Services, Department of (DES) |
| 4680 | Environmental and Land Use Hearings Office (ELUHO) |
| 6050 | Everett Community College (EVC) |
| 0050 | Federal Revenue for Distribution (FRD) |
| 1020 | Financial Institutions, Department of (DFI) |
| 1050 | Financial Management, Office of (OFM) |
| 4770 | Fish and Wildlife, Department of (DFW) |
| 1670 | Forensic Investigations Council (FIC) |
| 4110 | Freight Mobility Strategic Investment Board (FMSIB) |
| 5150 | Fruit Commission (FRUIT) |
| 1170 | Gambling Commission, Washington State (GMB) |
| 0750 | Governor, Office of the (GOV) |
| 5350 | Grain Commission (GRAIN) |
| 6480 | Grays Harbor College (GHC) |
| 6490 | Green River College (GRC) |
| 5210 | Hardwoods Commission (HRWD) |
| 1070 | Health Care Authority, Washington State (HCA) |
| 5990 | Health Care Facilities Authority, Washington (WHCFA) |
| 3030 | Health, Department of (DOH) |
| 3460 | Higher Education Facilities Authority, Washington (WHEFA) |
| 6520 | Highline College (HC) |
| 1180 | Hispanic Affairs, Washington State Commission on (CHA) |
| 3950 | Historical Society, Eastern Washington State (EWH) |
| 3900 | Historical Society, Washington State (WHS) |



State Administrative and Accounting Manual

| AGENCY NUMBER | AGENCY TITLE |
|----------------------|--|
| 5220 | Hop Commission (HOP) |
| 1850 | Horse Racing Commission, Washington (HRC) |
| 0110 | House of Representatives (REP) |
| 1480 | Housing Finance Commission, Washington State (HFC) |
| 1200 | Human Rights Commission (HUM) |
| 2290 | Independent Investigations, Office of (OII) |
| 0860 | Indian Affairs, Governor's Office of (INA) |
| 1900 | Industrial Insurance Appeals, Board of (IND) |
| 1600 | Insurance Commissioner, Office of the (INS) |
| 0140 | Joint Legislative Audit and Review Committee (JLARC) |
| 0380 | Joint Legislative Systems Committee (JLS) |
| 0130 | Joint Transportation Committee (JTC) |
| 0500 | Judicial Conduct, Commission on (CJC) |
| 2350 | Labor and Industries, Department of (LNI) |
| 6920 | Lake Washington Institute of Technology (LWIT) |
| 3410 | Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF) |
| 0830 | Leadership Board, Washington State (WSLB) |
| 0200 | Legislative Evaluation and Accountability Program Committee (LEAP) |
| 0360 | Legislative Labor Relations, Office of State (LLR) |
| 2400 | Licensing, Department of (DOL) |
| 0800 | Lieutenant Governor, Office of the (LTG) |
| 1950 | Liquor and Cannabis Board (LCB) |
| 8600 | Local Health Districts (LHD) |
| 1160 | Lottery Commission, State (LOT) |
| 6570 | Lower Columbia College (LCC) |
| 4120 | Materials Management and Financing Authority, Washington (WMMFA) |
| 2450 | Military Department (MIL) |
| 1470 | Minority and Women's Business Enterprises, Office of (OMWBE) |



State Administrative and Accounting Manual

| AGENCY NUMBER | AGENCY TITLE |
|----------------------|---|
| 5280 | Mint Commission (MINT) |
| 4900 | Natural Resources, Department of (DNR) |
| 0370 | Office of Legislative Support Services (LSS) |
| 7320 | OFM Cash Flow Adjustments - All Other Funds (CFOTHER) |
| 7310 | OFM Cash Flow Adjustments - General Fund Federal/Private Local (CFGFF/PL) |
| 7300 | OFM Cash Flow Adjustments - General Fund State (CFGFS) |
| 7000 | OFM Financial Statement Control (OFMFSC) |
| 7800 | OFM SWFS Administration |
| 5080 | Oilseeds Commission (OIL) |
| 6620 | Olympic College (OLC) |
| 7170 | One Time Grants (GRANT) |
| 7900 | OST - Cash and Warrant Control (STCWC) |
| 4650 | Parks and Recreation Commission, State (PARKS) |
| 2250 | Patrol, Washington State (WSP) |
| 6650 | Peninsula College (PEC) |
| 6370 | Pierce College (PIE) |
| 2050 | Pilotage Commissioners, Board of (BPC) |
| 4620 | Pollution Liability Insurance Program, Washington (PLI) |
| 5250 | Potato Commission (POTATO) |
| 0560 | Public Defense, Office of (OPD) |
| 0820 | Public Disclosure Commission (PDC) |
| 2750 | Public Employment Relations Commission (PERC) |
| 3500 | Public Instruction, Superintendent of (SPI) |
| 5240 | Puget Sound Gillnet Salmon Commission (GILLNET) |
| 4780 | Puget Sound Partnership (PSP) |
| 5120 | Pulse Crops Commission (PULSE) |
| 4670 | Recreation and Conservation Funding Board (RCFB) |
| 5290 | Red Raspberry Commission (RASP) |



State Administrative and Accounting Manual

| AGENCY NUMBER | AGENCY TITLE |
|--------------------------|---|
| 0910 | Redistricting Commission (RDC) |
| 1660 | Registration for Professional Engineers and Land Surveyors, Board of (BRPELS) |
| 6930 | Renton Technical College (RTC) |
| 1240 | Retirement Systems, Department of (DRS) |
| 1400 | Revenue, Department of (DOR) |
| 0990 | Salaries for Elected Officials, Washington Citizens' Commission on (COS) |
| 9440 | School Directors' Association, Washington State (SDA) |
| 6700 | Seattle Community Colleges - District 6 (SCCD-6) |
| 0850 | Secretary of State, Office of the (SEC) |
| 5300 | Seed Potato Commission (SEED) |
| 0120 | Senate (SEN) |
| 6720 | Shoreline Community College (SHC) |
| 6740 | Skagit Valley College (SVC) |
| 3000 | Social and Health Services, Department of (DSHS) |
| 6750 | South Puget Sound Community College (SPS) |
| 0760 | Special Appropriations to the Governor (SAG) |
| 6760 | Spokane Community Colleges - District 17 (SCCD-17) |
| 7270 | Stadium and Exhibition Center Distributions (SECD) |
| 1260 | State Investment Board (SIB) |
| 0460 | State Law Library (LAW) |
| 0010 | State Revenue for Distribution (SRD) |
| 0400 | Statute Law Committee (SLC) |
| 3400 | Student Achievement Council (SAC) |
| 7070 | Sundry Claims (SUNDRY) |
| 0450 | Supreme Court (SUP) |
| 6780 | Tacoma Community College (TCC) |
| 1420 | Tax Appeals, Board of (BTA) |
| 3760 | The Evergreen State College (TESC) |



State Administrative and Accounting Manual

| AGENCY NUMBER | AGENCY TITLE |
|----------------------|---|
| 3040 | Tobacco Settlement Authority (TOB) |
| 2280 | Traffic Safety Commission, Washington (STS) |
| 4100 | Transportation Commission (TRC) |
| 4070 | Transportation Improvement Board (TIB) |
| 4050 | Transportation, Department of (DOT) |
| 7050 | Treasurer's Deposit Income (DEPINC) |
| 7010 | Treasurer's Transfers (TRANSFER) |
| 0900 | Treasurer, Office of the State (OST) |
| 5330 | Tree Fruit Research Commission (TREE) |
| 5320 | Turf Grass Seed Commission (TURF) |
| 3600 | University of Washington (UW) |
| 2150 | Utilities and Transportation Commission (UTC) |
| 3050 | Veterans' Affairs, Department of (DVA) |
| 2200 | Volunteer Firefighters and Reserve Officers, Board for (BVFFRO) |
| 6830 | Walla Walla Community College (WLC) |
| 3650 | Washington State University (WSU) |
| 6860 | Wenatchee Valley College (WVC) |
| 3800 | Western Washington University (WWU) |
| 6210 | Whatcom Community College (WHC) |
| 5340 | Wine Commission (WINE) |
| 7100 | Workfirst Performance Measures (WPM) |
| 3540 | Workforce Training and Education Coordinating Board (WFTECB) |
| 6910 | Yakima Valley Community College (YVC) |

Note 1:

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



State Administrative and Accounting Manual

**AGENCY
NUMBER**

AGENCY TITLE

Note 2:

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

Note 3:

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

Note 4:

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

Note 5:

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

75.20.30 Sequential by code number within functional group

July 1, 2022

**AGENCY
NUMBER**

AGENCY TITLE

10 - GENERAL GOVERNMENT (F1)

11 - General Government - Legislative

- 0110 House of Representatives (REP)
- 0120 Senate (SEN)
- 0130 Joint Transportation Committee (JTC)
- 0140 Joint Legislative Audit and Review Committee (JLARC)
- 0200 Legislative Evaluation and Accountability Program Committee (LEAP)
- 0350 Office of the State Actuary (OSA)



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

| | |
|------|---|
| 0360 | Office of State Legislative Labor Relations (LLR) |
| 0370 | Office of Legislative Support Services (LSS) |
| 0380 | Joint Legislative Systems Committee (JLS) |
| 0400 | Statute Law Committee (SLC) |
| 0910 | Redistricting Commission (RDC) |

12 - General Government - Judicial

| | |
|------|---|
| 0450 | Supreme Court (SUP) |
| 0460 | State Law Library (LAW) |
| 0480 | Court of Appeals (COA) |
| 0500 | Commission on Judicial Conduct (CJC) |
| 0550 | Administrative Office of the Courts (AOC) |
| 0560 | Office of Public Defense (OPD) |
| 0570 | Office of Civil Legal Aid (OCLA) |

19 - General Government - Governmental Operations

| | |
|------|---|
| 0750 | Office of the Governor (GOV) |
| 0800 | Office of the Lieutenant Governor (LTG) |
| 0820 | Public Disclosure Commission (PDC) |
| 0830 | Washington State Leadership Board (WSLB) |
| 0850 | Office of the Secretary of State (SEC) |
| 0860 | Governor's Office of Indian Affairs (INA) |
| 0870 | Washington State Commission on Asian Pacific American Affairs (APA) |
| 0900 | Office of the State Treasurer (OST) |
| 0950 | Office of the State Auditor (SAO) |
| 0990 | Washington Citizens' Commission on Salaries for Elected Officials (COS) |
| 1000 | Office of the Attorney General (ATG) |
| 1010 | Caseload Forecast Council (CFC) |



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| AGENCY NUMBER | AGENCY TITLE |
|----------------------|--|
| 1020 | Department of Financial Institutions (DFI) |
| 1030 | Department of Commerce (COM) |
| 1040 | Economic and Revenue Forecast Council (ERFC) |
| 1050 | Office of Financial Management (OFM) |
| 1060 | Washington Economic Development Finance Authority (EDA) |
| 1100 | Office of Administrative Hearings (OAH) |
| 1160 | State Lottery Commission (LOT) |
| 1170 | Washington State Gambling Commission (GMB) |
| 1180 | Washington State Commission on Hispanic Affairs (CHA) |
| 1190 | Washington State Commission on African-American Affairs (CAA) |
| 1240 | Department of Retirement Systems (DRS) |
| 1260 | State Investment Board (SIB) |
| 1400 | Department of Revenue (DOR) |
| 1420 | Board of Tax Appeals (BTA) |
| 1470 | Office of Minority and Women's Business Enterprises (OMWBE) |
| 1480 | Washington State Housing Finance Commission (HFC) |
| 1600 | Office of the Insurance Commissioner (INS) |
| 1630 | Consolidated Technology Services (CTS) |
| 1650 | State Board of Accountancy (ACB) |
| 1660 | Board of Registration for Professional Engineers and Land Surveyors (BRPELS) |
| 1670 | Forensic Investigations Council (FIC) |
| 1790 | Department of Enterprise Services (DES) |
| 1850 | Washington Horse Racing Commission (HRC) |
| 1950 | Liquor and Cannabis Board (LCB) |
| 2150 | Utilities and Transportation Commission (UTC) |
| 2200 | Board for Volunteer Firefighters and Reserve Officers (BVFFRO) |
| 2450 | Military Department (MIL) |
| 2750 | Public Employment Relations Commission (PERC) |



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| AGENCY NUMBER | AGENCY TITLE |
|---|--|
| 3410 | Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF) |
| 3550 | Department of Archaeology and Historic Preservation (DAHP) |
| 5990 | Washington Health Care Facilities Authority (WHCFA) |
| | |
| 20 - HUMAN SERVICES (F2) | |
| 21 - Human Services - D.S.H.S. | |
| 3000 | Department of Social and Health Services (DSHS) |
| | |
| 29 - Human Services - Other | |
| 1070 | Washington State Health Care Authority (HCA) |
| 1200 | Human Rights Commission (HUM) |
| 1900 | Board of Industrial Insurance Appeals (IND) |
| 2270 | Washington State Criminal Justice Training Commission (CJT) |
| 2290 | Office of Independent Investigations (OII) |
| 2350 | Department of Labor and Industries (LNI) |
| 3030 | Department of Health (DOH) |
| 3040 | Tobacco Settlement Authority (TOB) |
| 3050 | Department of Veterans' Affairs (DVA) |
| 3070 | Department of Children, Youth, and Families (DCYF) |
| 3100 | Department of Corrections (DOC) |
| 3150 | Department of Services for the Blind (DSB) |
| 5400 | Department of Employment Security (ES) |
| | |
| 30 - NATURAL RESOURCES AND RECREATION (F3) | |
| 31 - Natural Resources and Recreation | |
| 4120 | Washington Materials Management and Financing Authority (WMMFA) |
| 4600 | Columbia River Gorge Commission (CRG) |
| 4610 | Department of Ecology (ECY) |
| 4620 | Washington Pollution Liability Insurance Program (PLI) |



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| AGENCY NUMBER | AGENCY TITLE |
|----------------------|--|
| 4630 | Energy Facility Site Evaluation Council (EFSEC) |
| 4650 | State Parks and Recreation Commission (PARKS) |
| 4670 | Recreation and Conservation Funding Board (RCFB) |
| 4680 | Environmental and Land Use Hearings Office (ELUHO) |
| 4710 | State Conservation Commission (SCC) |
| 4770 | Department of Fish and Wildlife (DFW) |
| 4780 | Puget Sound Partnership (PSP) |
| 4900 | Department of Natural Resources (DNR) |
| 4950 | Department of Agriculture (AGR) |

39 - Agricultural Commodity Commissions

| | |
|------|---|
| 5000 | Apple Commission (APPLE) |
| 5010 | Alfalfa Seed Commission (ALFALFA) |
| 5020 | Beef Commission (BEEF) |
| 5030 | Blueberry Commission (BLUE) |
| 5060 | Asparagus Commission (ASPAR) |
| 5070 | Cranberry Commission (CRAN) |
| 5080 | Oilseeds Commission (OIL) |
| 5100 | Dairy Products Commission (DAIRY) |
| 5120 | Pulse Crops Commission (PULSE) |
| 5150 | Fruit Commission (FRUIT) |
| 5210 | Hardwoods Commission (HRWD) |
| 5220 | Hop Commission (HOP) |
| 5240 | Puget Sound Gillnet Salmon Commission (GILLNET) |
| 5250 | Potato Commission (POTATO) |
| 5280 | Mint Commission (MINT) |
| 5290 | Red Raspberry Commission (RASP) |
| 5300 | Seed Potato Commission (SEED) |



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

5320 Turf Grass Seed Commission (TURF)

5330 Tree Fruit Research Commission (TREE)

5340 Wine Commission (WINE)

5350 Grain Commission (GRAIN)

5450 Beer Commission (BEER)

40 - TRANSPORTATION (F4)**41 - Transportation**

2050 Board of Pilotage Commissioners (BPC)

2250 Washington State Patrol (WSP)

2280 Washington Traffic Safety Commission (STS)

2400 Department of Licensing (DOL)

4050 Department of Transportation (DOT)

4060 County Road Administration Board (CRAB)

4070 Transportation Improvement Board (TIB)

4100 Transportation Commission (TRC)

4110 Freight Mobility Strategic Investment Board (FMSIB)

50 - EDUCATION (F5)**51 - Kindergarten Through Twelfth Grade**

3500 Superintendent of Public Instruction (SPI)

3590 Washington Charter School Commission (WCSC)

52 - Higher Education

3400 Student Achievement Council (SAC)

3520 State Board for Community and Technical Colleges (SBCTC)

3600 University of Washington (UW)

3650 Washington State University (WSU)

3700 Eastern Washington University (EWU)



State Administrative and Accounting Manual

| AGENCY NUMBER | AGENCY TITLE |
|----------------------|--|
| 3750 | Central Washington University (CWU) |
| 3760 | The Evergreen State College (TESC) |
| 3800 | Western Washington University (WWU) |
| 6050 | Everett Community College (EVC) |
| 6100 | Edmonds Community College (EDC) |
| 6210 | Whatcom Community College (WHC) |
| 6270 | Bellevue College (BC) |
| 6290 | Big Bend Community College (BBC) |
| 6320 | Centralia College (CEC) |
| 6340 | Cascadia College (CC) |
| 6350 | Clark College (CLC) |
| 6370 | Pierce College (PIE) |
| 6390 | Columbia Basin College (CBC) |
| 6480 | Grays Harbor College (GHC) |
| 6490 | Green River College (GRC) |
| 6520 | Highline College (HC) |
| 6570 | Lower Columbia College (LCC) |
| 6620 | Olympic College (OLC) |
| 6650 | Peninsula College (PEC) |
| 6700 | Seattle Community Colleges - District 6 (SCCD-6) |
| 6720 | Shoreline Community College (SHC) |
| 6740 | Skagit Valley College (SVC) |
| 6750 | South Puget Sound Community College (SPS) |
| 6760 | Spokane Community Colleges - District 17 (SCCD-17) |
| 6780 | Tacoma Community College (TCC) |
| 6830 | Walla Walla Community College (WLC) |
| 6860 | Wenatchee Valley College (WVC) |
| 6910 | Yakima Valley Community College (YVC) |



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



State Administrative and Accounting Manual

**AGENCY
NUMBER AGENCY TITLE**

93 - Bond Retirement and Interest

0100 Bond Retirement and Interest (BRI)

94 - Other Budgeted Expenditures

0760 Special Appropriations to the Governor (SAG)

7010 Treasurer's Transfers (TRANSFER)

7050 Treasurer's Deposit Income (DEPINC)

7070 Sundry Claims (SUNDRY)

7160 Agency Loans (LOAN)

7170 One Time Grants (GRANT)

7270 Stadium and Exhibition Center Distributions (SECD)

7400 Contributions to Retirement Systems (CRS)

99 - Non-State Organizations

8000 Counties (COUNTY)

8500 Cities and Towns (CITY)

8600 Local Health Districts (LHD)

9440 Washington State School Directors' Association (SDA)

Note 1:

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



State Administrative and Accounting Manual

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

Note 2:

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

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

Note 3:

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

Note 4:

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

Note 5:

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



75.30 Fund / Account Codes

| Section | Title | Effective Date | Page Number |
|----------|--|----------------|---------------------|
| 75.30.10 | GAAP fund types | July 1, 2020 | 395 |
| 75.30.20 | Cash and budget type codes | June 1, 2018 | 396 |
| 75.30.30 | Fund types and subsidiary accounts - government-wide statement codes | July 1, 2020 | 398 |
| 75.30.40 | Roll-up funds and subsidiary accounts - fund statement codes | July 1, 2021 | 399 |
| 75.30.50 | Account codes: sequential by code number | July 1, 2022 | 403 |
| 75.30.60 | Account codes: alphabetical by title | July 1, 2022 | 433 |



75.30.10 GAAP fund types

July 1, 2020

| FUND TYPE TITLE | FUND TYPE CODE |
|---|-----------------------|
| 1. GOVERNMENTAL FUNDS: | |
| General Fund | AA |
| Special Revenue Funds | BA |
| Debt Service Funds | CA |
| Capital Projects Funds | DA |
| Permanent Funds | EA |
| 2. PROPRIETARY FUNDS: | |
| Enterprise Funds | FA |
| Internal Service Funds | GA |
| 3. FIDUCIARY FUNDS: | |
| Private-Purpose Trust Funds | HA |
| Investment Trust Funds | HB |
| Pension (and Other Employee Benefit) Trust Funds | HC |
| Custodial Funds | HD |
| 4. GENERAL CAPITAL ASSETS & LONG-TERM OBLIGATIONS: | |
| General Capital Assets Subsidiary Account | IA |
| General Long-Term Obligations Subsidiary Account | JA |
| 5. DISCRETE COMPONENT UNITS: | |
| Proprietary Fund Type Component Units | MA |



75.30.20 Cash and budget type codes

June 1, 2018

| CODE | CASH TYPE |
|------|-----------|
|------|-----------|

Cash type codes are used to indicate the custody, restrictions or usage of cash and investments within an account. They are used to determine and control the cash related general ledger codes used in an account. The cash type for all state accounts is presented in Subsection 75.30.50.

1 **Treasury Account**

Cash is on deposit in and under the control of the State Treasurer. Treasury accounts are subject to expenditure authority unless specifically exempted.

2 **Treasury Trust**

Cash is not always required by law to be within the treasury, but is placed in the custody of the State Treasurer. Treasury Trust accounts are not always subject to expenditure authority.

3 **Local Account**

Cash is on deposit in a local bank account under the control of the agency. The local bank must be an approved public depository, as designated by the Public Deposit Protection Commission. Local accounts are not appropriated.

4 **Local Government Investment Pool**

Public funds as defined in RCW 43.250.020 that are on deposit in the Public Funds Investment Account, Account 523, or the Separately Managed Municipal Trust Account, Account 845. The State Treasurer prescribes the rules for the operation of these accounts, invests the funds on deposit, and separately tracks the activity/balances of each participant.

5 **Non-Cash Account**

These accounts are used to facilitate transfers from agency operating accounts into special budgeted allocation accounts. Currently there are no non-cash accounts. No cash is recorded in these accounts, only revenues and expenditures.

Note: In Treasury and Treasury Trust Accounts, cash closes to the administering agency at the end of each biennium, with the exception of the Custodial Funds and Accounts 01E, 03K, 277, and 290.



State Administrative and Accounting Manual

CODE BUDGET TYPE

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

A **Appropriated Account**

Appropriated accounts require legislative authorization for an agency to make expenditures and incur obligations for specific purposes from designated resources available or estimate to be available during a specific period of time. The agency spending (allotment) plan is subject to review and approval by the Office of Financial Management (OFM).

B **Budgeted (Nonappropriated/Allotted) Account**

Budgeted accounts do not require legislative authorization for an agency to make expenditures and incur obligations. However, the agency spending (allotment) plan from designated resources available or estimated to be available during a specific period of time, is subject to review and approval by the OFM.

H **Nonappropriated/Nonallotted (Higher Education Special) Account**

Nonappropriated/nonallotted higher education accounts do not require legislative appropriation nor OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. This category is used by the institutions of higher education and consists of the following accounts: 143, 145, 147, 148, 443, and 505. All are local cash type 3.

M **Mixed (Partial Appropriated or Allotted/ Partial Nonappropriated) Account**

Specific portions of mixed accounts require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. The remaining parts of the disbursements from a mixed account are not subject to either expenditure authority or spending plan approval. This category consists of the following accounts: 11V, 133, 15B, 17R, 18K, 19P, 22F, 22V, 401, 422, 463, 470, 496, 544, 551, 567, 600, 608, 609, 645, 759, 788, and 833.

N **Nonappropriated/Nonallotted Account**

Nonappropriated/nonallotted accounts do not require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time.



State Administrative and Accounting Manual

75.30.30 Fund types and subsidiary accounts - government-wide statement codes

July 1, 2020

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



75.30.40 Roll-up funds and subsidiary accounts - fund statement codes

July 1, 2021

| Fund Type Title / Roll-Up Fund Title | Roll-Up Fund | Fund Statement Code | Threshold level* 6/30/22 |
|--------------------------------------|--------------|---------------------|--------------------------|
|--------------------------------------|--------------|---------------------|--------------------------|

1. GOVERNMENTAL FUNDS:

General Fund

| | | | |
|---|----|----|-------------|
| General Fund – Basic Account | AA | 1A | \$1,000,000 |
| Administrative Accounts in the General Fund | AC | 1A | 1,000,000 |
| Other Accounts in the General Fund | AZ | 1A | 1,000,000 |

Special Revenue Funds

| | | | |
|--|----|----|-----------|
| Motor Vehicle Fund | BA | 1Z | 1,000,000 |
| Multimodal Transportation Fund | BB | 1Z | 1,000,000 |
| Central Administrative and Regulatory Fund | BD | 1Z | 1,000,000 |
| Human Services Fund | BE | 1Z | 1,000,000 |
| Wildlife and Natural Resources Fund | BF | 1Z | 1,000,000 |
| Higher Education Fund | BG | 1B | 1,000,000 |
| Local Construction and Loan Fund | BH | 1Z | 1,000,000 |

Debt Service Funds

| | | | |
|---|----|----|-----------|
| General Obligation Bond Fund | CA | 1Z | 1,000,000 |
| Transportation General Obligation Bond Fund | CB | 1Z | 1,000,000 |
| Tobacco Settlement Securitization Bond Fund | CC | 1Z | 1,000,000 |
| Transportation Revenue Bond Fund | CD | 1Z | 1,000,000 |



State Administrative and Accounting Manual

| Fund Type Title / Roll-Up Fund Title | Roll-Up Fund | Fund Statement Code | Threshold level* 6/30/22 |
|---|---------------------|----------------------------|---------------------------------|
| Capital Projects Funds | | | |
| State Facilities Fund | DA | 1Z | 1,000,000 |
| Higher Education Facilities Fund | DB | 1Z | 1,000,000 |
| Permanent Funds | | | |
| Higher Ed. Endowment & Other Permanent Funds | EA | 1C | 1,000,000 |
| Common School Permanent Fund | EC | 1Z | 1,000,000 |
| 2. Proprietary Funds: | | | |
| Enterprise Funds | | | |
| Workers' Compensation Fund | FB | 2A | 1,000,000 |
| Lottery Fund | FD | 2Z | 1,000,000 |
| Institutional Fund | FE | 2Z | 973,000 |
| Unemployment Compensation | FG | 2B | 1,000,000 |
| Higher Education Student Services Fund | FH | 2C | 1,000,000 |
| Other Activities Fund | FI | 2Z | 1,000,000 |
| Health Insurance Fund | FJ | 2F | 1,000,000 |
| State Guaranteed Education Tuition Program Fund | FK | 2Z | 1,000,000 |
| Paid Family and Medical Leave Compensation Fund | FL | 2Z | 1,000,000 |
| Internal Service Funds | | | |
| General Services Fund | GA | 3Z | 1,000,000 |
| Data Processing Revolving Fund | GB | 3Z | 1,000,000 |
| Higher Education Revolving Fund | GD | 3Z | 1,000,000 |
| Risk Management Fund | GE | 3Z | 1,000,000 |



State Administrative and Accounting Manual

| Fund Type Title / Roll-Up Fund Title | Roll-Up Fund | Fund Statement Code | Threshold level* 6/30/22 |
|---|--------------|---------------------|--------------------------|
| 3. FIDUCIARY FUNDS: | | | |
| Private-Purpose Trust Funds | | | |
| Other Private-Purpose Trust Funds | JD | 4C | 1,000,000 |
| Investment Trust Funds | | | |
| Local Government Pooled Investments Fund | IA | 4B | 1,000,000 |
| Pension (and other Employee Benefit) Trust Funds | | | |
| Public Employees' Retirement System Plan 1 Fund | HA | 4A | 1,000,000 |
| Public Employees' Retirement System Plan 2 and 3 Defined Benefit Fund | HB | 4A | 1,000,000 |
| Public Employees' Retirement System Plan 3 Defined Contribution Fund | HC | 4A | 1,000,000 |
| Teachers' Retirement System Plan 1 Fund | HE | 4A | 1,000,000 |
| Teachers' Retirement System Plan 2 and 3 Defined Benefit Fund | HF | 4A | 1,000,000 |
| Teachers' Retirement System Plan 3 Defined Contribution Fund | HG | 4A | 1,000,000 |
| Public Safety Employees' Retirement System Plan 2 | HH | 4A | 1,000,000 |
| L.E.O.F.F. Retirement System Plan 1 Fund | HI | 4A | 1,000,000 |
| L.E.O.F.F. Retirement System Plan 2 Fund | HJ | 4A | 1,000,000 |
| Washington State Patrol Retirement System Plan 2 Fund | HK | 4A | N/A |
| Washington State Patrol Retirement System Plan 1 Fund | HL | 4A | 1,000,000 |
| Judicial Retirement Fund | HM | 4A | 433,000 |
| Volunteer Firefighters' and Reserve Officers' Retirement Fund | HN | 4A | 1,000,000 |
| Judges Supplemental Retirement Defined Contribution Fund | HP | 4A | 481,000 |
| Judges Retirement Fund | HQ | 4A | 64,000 |
| School Employees' Retirement System Plan 2 and 3 Defined Benefit Plan | HR | 4A | 1,000,000 |



State Administrative and Accounting Manual

| Fund Type Title / Roll-Up Fund Title | Roll-Up Fund | Fund Statement Code | Threshold level* 6/30/22 |
|--|---------------------|----------------------------|---------------------------------|
| School Employees' Retirement System Plan 3 Defined Contribution Plan | HS | 4A | 1,000,000 |
| Deferred Compensation Trust Fund | HT | 4A | 1,000,000 |
| Higher Education Retirement Plan Supplemental Benefit Fund | HV | 4A | 1,000,000 |

Custodial Funds

| | | | |
|---|----|----|-----------|
| Other Custodial Funds | KA | 4D | 1,000,000 |
| Clearing/Suspense Fund (non-financial reporting) | KB | 4D | 1,000,000 |
| Local Government Distributions Fund | KC | 4D | 1,000,000 |
| Pooled Investments Fund (non-financial reporting) | KD | 4D | 1,000,000 |
| Retiree Health Insurance Fund | KE | 4D | 1,000,000 |

4. GENERAL CAPITAL ASSETS & LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS

| | | | |
|--|----|----|-----------|
| General Capital Assets Subsidiary | LA | 8A | 1,000,000 |
| General Long-Term Obligations Subsidiary | LB | 8B | 1,000,000 |

5. DISCRETE COMPONENT UNITS

| | | | |
|---|----|----|-----|
| Proprietary Fund Type Financing Authorities | MZ | 9Z | N/A |
|---|----|----|-----|

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



State Administrative and Accounting Manual

75.30.50 Account codes: sequential by code number

July 1, 2022

| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 001 | General Fund | AA | AA | 7000 | A | 1 | 9390 |
| 002 | Hospital Data Collection Account | BE | BA | 3030 | A | 1 | 9323 |
| 003 | Architects' License Account | BD | BA | 2400 | A | 1 | 9321 |
| 006 | Public Records Efficiency, Preservation and Access Account | GA | GA | 0850 | A | 1 | 9400 |
| 007 | Winter Recreation Program Account | BF | BA | 4650 | A | 1 | 9324 |
| 014 | Forest Development Account | BF | BA | 4900 | A | 1 | 9324 |
| 018 | Millersylvania Park Current Account | AC | AA | 4650 | A | 1 | 9324 |
| 01B | ORV and Nonhighway Vehicle Account | BF | BA | 4900 | A | 1 | 9324 |
| 01E | Geothermal Account | AC | AA | 4900 | A | 1 | 9242 |
| 01F | Crime Victims' Compensation Account | BE | BA | 2350 | B | 2 | 9323 |
| 01L | Higher Education Construction Account | DB | DA | 7000 | A | 1 | 9310 |
| 01M | Snowmobile Account | BF | BA | 4650 | A | 1 | 9324 |
| 01N | Institutional Impact Account | AC | AA | 3100 | A | 1 | 9323 |
| 01P | Suspense Account | KB | HD | 7000 | N | 1 | 9584 |
| 01R | Undistributed Receipts Account | KB | HD | 0900 | N | 1 | 9584 |
| 01T | Local Leasehold Excise Tax Account | KC | HD | 1400 | N | 1 | 9584 |
| 024 | Professional Engineers' Account | BD | BA | 1660 | A | 1 | 9321 |
| 025 | Pilotage Account | BB | BA | 2050 | A | 1 | 9320 |
| 026 | Real Estate Commission Account | BD | BA | 2400 | A | 1 | 9321 |
| 027 | Reclamation Account | BF | BA | 4610 | A | 1 | 9324 |
| 02A | Surveys and Maps Account | BF | BA | 4900 | A | 1 | 9324 |
| 02G | Health Professions Account | BE | BA | 3030 | A | 1 | 9323 |
| 02H | Business Enterprises Revolving Account | BE | BA | 3150 | B | 1 | 9323 |
| 02J | Certified Public Accountants' Account | BD | BA | 1650 | A | 1 | 9321 |
| 02K | Death Investigations Account | BE | BA | 2250 | A | 1 | 9323 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 02M | Essential Rail Assistance Account | BB | BA | 4050 | A | 1 | 9320 |
| 02N | Parkland Acquisition Account | BF | BA | 4650 | A | 1 | 9324 |
| 02P | Flood Control Assistance Account | AC | AA | 4610 | A | 1 | 9324 |
| 02R | Aquatic Lands Enhancement Account | BF | BA | 4900 | A | 1 | 9324 |
| 02W | Timber Tax Distribution Account | BD | BA | 1400 | A | 1 | 9321 |
| 030 | Landowner Contingency Forest Fire Suppression Account | BF | BA | 4900 | B | 1 | 9324 |
| 031 | State Investment Board Expense Account | AC | AA | 1260 | A | 1 | 9321 |
| 032 | State Emergency Water Projects Revolving Account | AC | AA | 4610 | A | 1 | 9324 |
| 034 | Local Sales and Use Tax Account | KC | HD | 1400 | N | 1 | 9584 |
| 035 | State Payroll Revolving Account | KB | HD | 7000 | N | 1 | 9584 |
| 036 | Capitol Building Construction Account | DA | DA | 1790 | A | 1 | 9330 |
| 039 | Aeronautics Account | BB | BA | 4050 | A | 1 | 9320 |
| 03A | Excess Earnings Account | AZ | AA | 0100 | A | 1 | 9238 |
| 03B | Asbestos Account | BE | BA | 2350 | A | 1 | 9323 |
| 03C | Emergency Medical Services and Trauma Care Systems Trust Account | BE | BA | 3030 | A | 1 | 9323 |
| 03F | 911 Account | BE | BA | 2450 | A | 1 | 9323 |
| 03K | Industrial Insurance Premium Refund Account | BD | BA | 2350 | B | 2 | 9321 |
| 03L | County Criminal Justice Assistance Account | AC | AA | 0900 | A | 1 | 9325 |
| 03M | Municipal Criminal Justice Assistance Account | AC | AA | 0900 | A | 1 | 9325 |
| 03N | Business License Account | BD | BA | 1400 | A | 1 | 9321 |
| 03P | Fire Service Trust Account | BD | BA | 2250 | A | 1 | 9321 |
| 03R | Safe Drinking Water Account | BE | BA | 3030 | A | 1 | 9323 |
| 041 | Resource Management Cost Account | BF | BA | 4900 | A | 1 | 9324 |
| 042 | Charitable, Educational, Penal and Reformatory Institutions Account | BD | BA | 3000 | A | 1 | 9323 |
| 044 | Waste Reduction, Recycling, and Litter Control Account | BD | BA | 4610 | A | 1 | 9324 |
| 045 | State Vehicle Parking Account | BD | BA | 1790 | M | 1 | 9321 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 048 | Marine Fuel Tax Refund Account | BB | BA | 2400 | A | 1 | 9320 |
| 04B | Natural Resources Real Property Replacement Account | EA | EA | 4900 | A | 1 | 9232 |
| 04E | Uniform Commercial Code Account | BD | BA | 2400 | A | 1 | 9321 |
| 04F | Real Estate Education Program Account | BD | BA | 2400 | A | 2 | 9321 |
| 04H | Surface Mining Reclamation Account | BF | BA | 4900 | A | 1 | 9324 |
| 04L | Public Health Services Account | AC | AA | 3030 | A | 1 | 9323 |
| 04M | Recreational Fisheries Enhancement Account | BF | BA | 4770 | A | 1 | 9324 |
| 04R | Drinking Water Assistance Account | BE | BA | 3030 | A | 1 | 9240 |
| 04V | Vehicle License Fraud Account | BD | BA | 2250 | A | 1 | 9321 |
| 04W | Waterworks Operator Certification Account | BE | BA | 3030 | A | 1 | 9323 |
| 051 | State and Local Improvements Revolving Account - Waste Disposal Facilities | AC | AA | 4610 | A | 1 | 9242 |
| 055 | State and Local Improvements Revolving Account - Waste Disposal Facilities, 1980 | AC | AA | 4610 | A | 1 | 9242 |
| 056 | State Higher Education Construction Account | DB | DA | 7000 | A | 1 | 9310 |
| 057 | State Building Construction Account | DA | DA | 7000 | A | 1 | 9248 |
| 058 | Public Works Assistance Account | BH | BA | 1030 | A | 1 | 9325 |
| 05C | Criminal Justice Treatment Account | AC | AA | 1070 | A | 1 | 9323 |
| 05H | Disaster Response Account | BD | BA | 2450 | A | 1 | 9321 |
| 05M | Tourism Development and Promotion Account | AC | AA | 1030 | A | 1 | 9321 |
| 05R | Drinking Water Assistance Administrative Account | BE | BA | 3030 | A | 1 | 9240 |
| 05W | State Drought Preparedness and Response Account | BD | BA | 4610 | A | 1 | 9324 |
| 060 | Community and Technical College Capital Projects Account | DB | DA | 6990 | A | 1 | 9310 |
| 061 | Eastern Washington University Capital Projects Account | DB | DA | 3700 | A | 1 | 9310 |
| 062 | Washington State University Building Account | DB | DA | 3650 | A | 1 | 9310 |
| 063 | Central Washington University Capital Projects Account | DB | DA | 3750 | A | 1 | 9310 |
| 064 | University of Washington Building Account | DB | DA | 3600 | A | 1 | 9310 |
| 065 | Western Washington University Capital Projects Account | DB | DA | 3800 | A | 1 | 9310 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 066 | The Evergreen State College Capital Projects Account | DB | DA | 3760 | A | 1 | 9310 |
| 06A | Salmon Recovery Account | BF | BA | 4670 | A | 1 | 9324 |
| 06G | Real Estate Appraiser Commission Account | BD | BA | 2400 | A | 1 | 9321 |
| 06H | Washington State Legacy Project, State Library, and Archives Account | BD | BA | 0850 | B | 2 | 9321 |
| 06J | Securities Prosecution Account | BD | BA | 1020 | B | 2 | 9321 |
| 06K | Lead Paint Account | BE | BA | 1030 | A | 1 | 9323 |
| 06L | Business and Professions Account | BD | BA | 2400 | A | 1 | 9321 |
| 06N | Local Tax Administration Account | AZ | AA | 1400 | A | 2 | 9238 |
| 06R | Real Estate Research Account | BD | BA | 2400 | A | 1 | 9321 |
| 06T | License Plate Technology Account | BD | BA | 2400 | A | 1 | 9321 |
| 070 | Outdoor Recreation Account | AC | AA | 4670 | A | 1 | 9242 |
| 071 | Warm Water Game Fish Account | BF | BA | 4770 | A | 1 | 9324 |
| 072 | State and Local Improvements Revolving Account - Water Supply Facilities | AC | AA | 4610 | A | 1 | 9242 |
| 075 | State Social and Health Services Construction Account | DA | DA | 3000 | A | 1 | 9248 |
| 076 | Treasury Income Account | KD | HD | 7010 | N | 1 | 9584 |
| 07A | Mortgage Lending Fraud Prosecution Account | BD | BA | 1020 | B | 2 | 9321 |
| 07B | Organ and Tissue Donation Awareness Account | BD | BA | 2400 | N | 2 | 9323 |
| 07E | Contract Harvesting Revolving Account | BF | BA | 4900 | B | 2 | 9324 |
| 07F | Commercial Fisheries Buyback Account | AZ | AA | 4770 | B | 2 | 9242 |
| 07J | “Helping Kids Speak” Account | BE | BA | 2400 | B | 2 | 9323 |
| 07K | Special License Plate Applicant Trust Account | BD | BA | 2400 | N | 2 | 9321 |
| 07L | Legislative International Trade Account | BD | BA | 0800 | B | 2 | 9321 |
| 07N | Produce Railcar Pool Account | BB | BA | 4050 | B | 2 | 9320 |
| 07T | Commemorative Works Account | BD | BA | 1790 | B | 2 | 9330 |
| 07V | Fish and Wildlife Enforcement Reward Account | BF | BA | 4770 | B | 2 | 9324 |
| 07W | Domestic Violence Prevention Account | BE | BA | 3000 | A | 1 | 9323 |
| 080 | Grade Crossing Protective Account | BD | BA | 2150 | A | 1 | 9321 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 081 | State Patrol Highway Account | BA | BA | 2250 | A | 1 | 9320 |
| 082 | Motorcycle Safety Education Account | BB | BA | 2400 | A | 1 | 9320 |
| 084 | Building Code Council Account | BE | BA | 1790 | A | 1 | 9323 |
| 086 | Fire Service Training Account | BE | BA | 2250 | A | 1 | 9323 |
| 087 | Park Land Trust Revolving Account | BF | BA | 4900 | B | 1 | 9324 |
| 08A | Education Legacy Trust Account | BG | BA | 7000 | A | 1 | 9310 |
| 08B | Foster Care Endowed Scholarship Trust Account | AC | AA | 3400 | N | 2 | 9310 |
| 08C | Gonzaga University Alumni Association Account | BG | BA | 2400 | B | 2 | 9310 |
| 08E | Individual Development Account Program Account | AC | AA | 1030 | B | 2 | 9323 |
| 08F | Lighthouse Environmental Programs Account | BF | BA | 2400 | B | 2 | 9324 |
| 08G | Flexible Spending Administrative Account | BE | BA | 1070 | B | 2 | 9323 |
| 08H | Military Department Rental and Lease Account | BD | BA | 2450 | A | 1 | 9321 |
| 08J | Prescription Drug Consortium Account | BE | BA | 1070 | B | 2 | 9323 |
| 08K | Problem Gambling Account | BE | BA | 1070 | A | 1 | 9323 |
| 08L | Ski & Ride Washington Account | BF | BA | 2400 | B | 2 | 9324 |
| 08M | Small City Pavement and Sidewalk Account | BA | BA | 4070 | A | 1 | 9234 |
| 08N | State Financial Aid Account | AC | AA | 3400 | N | 2 | 9310 |
| 08P | State Parks Education and Enhancement Account | BF | BA | 4650 | B | 2 | 9324 |
| 08R | Waste Tire Removal Account | BF | BA | 4610 | A | 1 | 9324 |
| 08T | Transportation Innovative Partnership Account | AZ | AA | 4050 | B | 2 | 9320 |
| 08V | Veterans Stewardship Account | BE | BA | 3050 | B | 2 | 9323 |
| 08W | Washington's National Park Fund Account | BF | BA | 2400 | B | 2 | 9324 |
| 094 | Transportation Infrastructure Account | BB | BA | 4050 | A | 1 | 9320 |
| 095 | Electrical License Account | BE | BA | 2350 | A | 1 | 9323 |
| 096 | Highway Infrastructure Account | BA | BA | 4050 | A | 1 | 9234 |
| 097 | Recreational Vehicle Account | BA | BA | 4050 | B | 1 | 9320 |
| 098 | Eastern Washington Pheasant Enhancement Account | BF | BA | 4770 | A | 2 | 9324 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 099 | Puget Sound Capital Construction Account | BA | BA | 4050 | A | 1 | 9234 |
| 09A | We Love Our Pets Account | BD | BA | 2400 | B | 2 | 9321 |
| 09B | Boating Safety Education Certification Account | BF | BA | 4650 | B | 2 | 9324 |
| 09C | Farm and Forest Account | AC | AA | 4670 | A | 1 | 9242 |
| 09E | Freight Mobility Investment Account | BA | BA | 4110 | A | 1 | 9234 |
| 09G | Riparian Protection Account | AC | AA | 4670 | A | 1 | 9242 |
| 09H | Transportation Partnership Account | BA | BA | 4050 | A | 1 | 9234 |
| 09J | Washington Coastal Crab Pot Buoy Tag Account | BF | BA | 4770 | B | 2 | 9324 |
| 09K | Life Sciences Discovery Account | BE | BA | 0750 | N | 2 | 9323 |
| 09L | Nursing Resource Center Account | BE | BA | 3030 | B | 2 | 9323 |
| 09P | City-County Assistance Account | BD | BA | 1400 | A | 1 | 9325 |
| 09R | Economic Development Strategic Reserve Account | AC | AA | 0750 | A | 1 | 9321 |
| 09T | Washington Main Street Trust Fund Account | BD | BA | 3550 | N | 1 | 9325 |
| 102 | Rural Arterial Trust Account | BA | BA | 4060 | A | 1 | 9234 |
| 104 | Limited Fish and Wildlife Account | BF | BA | 4770 | A | 1 | 9324 |
| 106 | Highway Safety Account | BB | BA | 2400 | A | 1 | 9320 |
| 107 | Liquor Excise Tax Account | BD | BA | 1400 | A | 1 | 9321 |
| 108 | Motor Vehicle Account | BA | BA | 4050 | A | 1 | 9234 |
| 109 | Puget Sound Ferry Operations Account | BA | BA | 4050 | A | 1 | 9234 |
| 10A | Aquatic Algae Control Account | BF | BA | 4610 | A | 1 | 9324 |
| 10B | Home Security Fund Account | BE | BA | 1030 | A | 1 | 9323 |
| 10F | Share the Road Account | BB | BA | 2400 | B | 2 | 9320 |
| 10G | Water Rights Tracking System Account | BF | BA | 4610 | A | 1 | 9324 |
| 10K | Veterans Innovations Program Account | AC | AA | 3050 | A | 1 | 9323 |
| 10P | Columbia River Basin Water Supply Development Account | AC | AA | 4610 | A | 1 | 9242 |
| 10T | Hood Canal Aquatic Rehabilitation Bond Account | AC | AA | 4780 | A | 1 | 9242 |
| 110 | Special Wildlife Account | BF | BA | 4770 | A | 1 | 9324 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 111 | Public Service Revolving Account | BD | BA | 2150 | A | 1 | 9321 |
| 113 | Common School Construction Account | BH | BA | 3500 | A | 1 | 9246 |
| 116 | Basic Data Account | BF | BA | 4610 | B | 1 | 9324 |
| 119 | Unemployment Compensation Administration Account | BE | BA | 5400 | A | 1 | 9240 |
| 11A | Employment Training Finance Account | BG | BA | 6990 | B | 2 | 9310 |
| 11B | Regional Mobility Grant Program Account | BB | BA | 4050 | A | 1 | 9320 |
| 11E | Freight Mobility Multimodal Account | BB | BA | 4110 | A | 1 | 9320 |
| 11F | Reinvesting in Youth Account | AC | AA | 3000 | A | 1 | 9323 |
| 11H | Forest and Fish Support Account | BF | BA | 4900 | A | 1 | 9324 |
| 11J | Electronic Products Recycling Account | BF | BA | 4610 | B | 2 | 9324 |
| 11K | Washington Auto Theft Prevention Authority Account | BE | BA | 0550 | A | 1 | 9323 |
| 11M | Poet Laureate Account | AC | AA | 3870 | B | 2 | 9321 |
| 11N | Heritage Barn Preservation Account | AZ | AA | 3550 | A | 1 | 9321 |
| 11P | Large On-Site Sewage Systems Account | BF | BA | 3030 | B | 2 | 9324 |
| 11R | Hospital Infection Control Grant Account | AZ | AA | 3030 | B | 2 | 9323 |
| 11V | Veteran Estate Management Account | BE | BA | 3050 | M | 2 | 9323 |
| 11W | Water Quality Capital Account | AC | AA | 4610 | A | 1 | 9324 |
| 120 | Administrative Contingency Account | BE | BA | 5400 | A | 1 | 9323 |
| 125 | Site Closure Account | AC | AA | 4610 | A | 1 | 9324 |
| 126 | Agricultural Local Account | BF | BA | 4950 | B | 2 | 9324 |
| 128 | Grain Inspection Revolving Account | BF | BA | 4950 | B | 2 | 9324 |
| 12C | Affordable Housing for All Account | BE | BA | 1030 | A | 1 | 9323 |
| 12E | Assisted Living Facility Temporary Management Account | BE | BA | 3000 | B | 2 | 9323 |
| 12F | Manufactured/Mobile Home Dispute Resolution Program Account | BD | BA | 1000 | B | 2 | 9321 |
| 12G | Rockfish Research Account | BF | BA | 4770 | B | 2 | 9324 |
| 12H | Uniformed Service Shared Leave Pool Account | BD | BA | 2450 | N | 2 | 9323 |
| 12J | Boating Activities Account | AC | AA | 4670 | A | 1 | 9324 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 12K | Puget Sound Scientific Research Account | AZ | AA | 4780 | A | 1 | 9324 |
| 12L | Outdoor Education and Recreation Program Account | AC | AA | 4650 | B | 2 | 9324 |
| 12M | Charitable Organization Education Account | BD | BA | 0850 | A | 1 | 9321 |
| 12N | GET Ready for Math and Science Scholarship Account | BG | BA | 3400 | N | 2 | 9310 |
| 12P | Geoduck Aquaculture Research Account | AC | AA | 3600 | B | 2 | 9324 |
| 12R | Independent Youth Housing Account | AC | AA | 1030 | A | 1 | 9323 |
| 12T | Traumatic Brain Injury Account | BE | BA | 3000 | A | 1 | 9323 |
| 131 | Fair Account | AC | AA | 4950 | B | 2 | 9325 |
| 133 | Children's Trust Account | BE | BA | 3070 | M | 2 | 9323 |
| 134 | Employment Services Administrative Account | BE | BA | 5400 | A | 1 | 9323 |
| 138 | Insurance Commissioner's Regulatory Account | BD | BA | 1600 | A | 1 | 9321 |
| 141 | Federal Seizure Account | BD | BA | 2250 | B | 3 | 9238 |
| 143 | Institutions of Higher Education Federal Appropriations Account (Morrill Bankhead Jones Act Account) | BG | BA | 3650 | H | 3 | 9230 |
| 144 | Transportation Improvement Account | BA | BA | 4070 | A | 1 | 9234 |
| 145 | Institutions of Higher Education Grants and Contracts Account | BG | BA | LCLO | H | 3 | 9310 |
| 146 | Firearms Range Account | BD | BA | 4670 | A | 1 | 9321 |
| 147 | Institutions of Higher Education – Plant Account | BG | BA | 6990 | H | 3 | 9310 |
| 148 | Institutions of Higher Education Dedicated Local Account | BG | BA | LCLO | H | 3 | 9310 |
| 149 | Institutions of Higher Education Operating Fees Account | BG | BA | LCLO | B | 3 | 9310 |
| 14A | Wildlife Rehabilitation Account | BF | BA | 4770 | A | 1 | 9324 |
| 14B | Budget Stabilization Account | AC | AA | 1050 | A | 1 | 9250 |
| 14C | Puget Sound Recovery Account | AZ | AA | 4780 | A | 1 | 9324 |
| 14E | Washington State Library Operations Account | BD | BA | 0850 | B | 2 | 9330 |
| 14G | Ballast Water and Biofouling Management Account | BF | BA | 4770 | A | 1 | 9324 |
| 14H | Community Preservation and Development Authority Account | AC | AA | 1030 | A | 1 | 9325 |
| 14M | Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account | BD | BA | 1030 | A | 1 | 9321 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 14N | Legislative Oral History Account | AC | AA | 0110 | B | 2 | 9321 |
| 14P | Skeletal Human Remains Assistance Account | AC | AA | 3550 | B | 2 | 9321 |
| 14R | Military Department Active State Service Account | BD | BA | 2450 | A | 1 | 9238 |
| 14V | Ignition Interlock Device Revolving Account | BD | BA | 2400 | A | 1 | 9320 |
| 14W | Reduced Cigarette Ignition Propensity Account | BE | BA | 2250 | B | 2 | 9323 |
| 150 | Low Income Weatherization and Structural Rehabilitation Assistance Account | BE | BA | 1030 | A | 1 | 9323 |
| 153 | Rural Mobility Grant Program Account | BB | BA | 4050 | A | 1 | 9320 |
| 154 | New Motor Vehicle Arbitration Account | BD | BA | 1000 | A | 1 | 9320 |
| 158 | Aquatic Land Dredged Material Disposal Site Account | BF | BA | 4900 | A | 1 | 9324 |
| 159 | Parks Improvement Account | BF | BA | 4650 | B | 1 | 9324 |
| 15A | Transitional Housing Operating and Rent Account | BE | BA | 1030 | B | 2 | 9323 |
| 15B | Food Animal Veterinarian Conditional Scholarship Account | AZ | AA | 3650 | M | 2 | 9310 |
| 15H | Cleanup Settlement Account | BF | BA | 4610 | A | 1 | 9260 |
| 15J | Building Communities Fund Account | AZ | AA | 1030 | A | 1 | 9321 |
| 15K | Columbia River Water Delivery Account | AC | AA | 4610 | A | 1 | 9324 |
| 15M | Biotoxin Account | BF | BA | 3030 | A | 1 | 9324 |
| 15N | Business Assistance Account | AZ | AA | 3650 | B | 2 | 9321 |
| 15R | Evergreen Jobs Training Account | AZ | AA | 6990 | A | 1 | 9310 |
| 15T | Broadband Mapping Account | BD | BA | 1030 | B | 2 | 9238 |
| 15V | Funeral and Cemetery Account | BD | BA | 2400 | B | 2 | 9321 |
| 15W | Guaranteed Asset Protection Waiver Account | BD | BA | 1600 | B | 2 | 9321 |
| 160 | Wood Stove Education and Enforcement Account | BD | BA | 4610 | A | 1 | 9324 |
| 162 | Farm Labor Contractor Account | BE | BA | 2350 | A | 1 | 9323 |
| 163 | Worker and Community Right to Know Account | BE | BA | 2350 | A | 2 | 9323 |
| 165 | Salary Reduction Account | KA | HD | 1070 | N | 2 | 9584 |
| 167 | Natural Resources Conservation Areas Stewardship Account | BF | BA | 4900 | A | 1 | 9324 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 169 | Horse Racing Commission Operating Account | BD | BA | 1850 | B | 2 | 9321 |
| 16A | Judicial Stabilization Trust Account | BD | BA | 0550 | A | 1 | 9321 |
| 16B | Landscape Architects' License Account | BD | BA | 2400 | B | 2 | 9321 |
| 16C | Real Estate and Property Tax Administration Assistance Account | KC | HD | 1400 | N | 2 | 9584 |
| 16E | Specialized Forest Products Outreach and Education Account | BF | BA | 4900 | B | 2 | 9324 |
| 16F | Washington State Flag Account | AC | AA | 0850 | B | 2 | 9321 |
| 16G | Universal Vaccine Purchase Account | BE | BA | 3030 | B | 2 | 9323 |
| 16J | State Route Number 520 Corridor Account | BB | BA | 4050 | A | 1 | 9234 |
| 16K | Mortgage Recovery Fund Account | AZ | AA | 1020 | B | 2 | 9321 |
| 16L | Accessible Communities Account | BE | BA | 5400 | B | 2 | 9323 |
| 16M | Appraisal Management Company Account | BD | BA | 2400 | B | 1 | 9321 |
| 16N | Disabled Veterans Assistance Account | BE | BA | 3050 | B | 2 | 9323 |
| 16P | Marine Resources Stewardship Trust Account | BF | BA | 4900 | A | 1 | 9324 |
| 16R | Multiagency Permitting Team Account | AC | AA | 1050 | B | 2 | 9324 |
| 16T | Product Stewardship Programs Account | BF | BA | 4610 | B | 2 | 9324 |
| 16V | Water Rights Processing Account | AC | AA | 4610 | A | 1 | 9324 |
| 16W | Hospital Safety Net Assessment Account | BE | BA | 1070 | A | 1 | 9323 |
| 172 | Basic Health Plan Trust Account | BE | BA | 1070 | B | 1 | 9323 |
| 176 | Water Quality Permit Account | BF | BA | 4610 | A | 1 | 9324 |
| 177 | Judicial Retirement Administrative Account | AZ | AA | 0550 | A | 1 | 9321 |
| 17A | County 911 Excise Tax Account | KC | HD | 1400 | N | 2 | 9584 |
| 17B | Home Visiting Services Account | BE | BA | 3070 | A | 1 | 9323 |
| 17C | Opportunity Express Account | AC | AA | 6990 | A | 1 | 9310 |
| 17E | State Efficiency and Restructuring Account | AC | AA | 7000 | A | 1 | 9321 |
| 17F | Washington Opportunity Pathways Account | AC | AA | 3400 | A | 1 | 9310 |
| 17K | Basic Health Plan Stabilization Account | AC | AA | 1070 | A | 1 | 9323 |
| 17L | Foreclosure Fairness Account | BD | BA | 1030 | B | 2 | 9321 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 17M | Individual-Based/Portable Background Check Clearance Account | BE | BA | 3070 | B | 2 | 9311 |
| 17N | Complete Streets Grant Program Account | BB | BA | 4050 | A | 1 | 9320 |
| 17P | State Route Number 520 Civil Penalties Account | BB | BA | 4050 | A | 1 | 9320 |
| 17R | Aerospace Training Student Loan Account | AC | AA | 3400 | M | 2 | 9310 |
| 17T | Health Benefit Exchange Account | BE | BA | 1070 | A | 1 | 9240 |
| 17V | Volunteer Firefighters Account | BE | BA | 2400 | B | 2 | 9323 |
| 17W | Limousine Carriers Account | BB | BA | 2400 | A | 1 | 9320 |
| 180 | Local Government Administrative Hearings Account | BD | BA | 1100 | B | 2 | 9321 |
| 182 | Underground Storage Tank Account | BF | BA | 4610 | A | 1 | 9324 |
| 184 | Local Museum Account Washington State Historical Society | BD | BA | 3900 | B | 3 | 9311 |
| 185 | Local Museum Account Eastern Washington State Historical Society | BD | BA | 3950 | B | 3 | 9311 |
| 186 | County Arterial Preservation Account | BA | BA | 4060 | A | 1 | 9234 |
| 189 | Clarke McNary Account | BF | BA | 4900 | B | 2 | 9324 |
| 18A | Investing in Innovation Account | BD | BA | 1030 | B | 2 | 9321 |
| 18B | Columbia River Basin Taxable Bond Water Supply Development Account | DA | DA | 4610 | A | 1 | 9330 |
| 18C | Native Education Public-Private Partnership Account | AZ | AA | 3500 | B | 2 | 9311 |
| 18E | Educator Certification Processing Account | BD | BA | 3500 | B | 2 | 9311 |
| 18F | High School Completion Account | AZ | AA | 3500 | B | 2 | 9311 |
| 18G | Opportunity Scholarship Match Transfer Account | AC | AA | 3400 | N | 2 | 9310 |
| 18H | Opportunity Expansion Account | AC | AA | 3400 | A | 1 | 9310 |
| 18J | Capital Vessel Replacement Account | BA | BA | 4050 | A | 1 | 9234 |
| 18K | 24/7 Sobriety Account | AC | AA | 2270 | M | 2 | 9321 |
| 18L | Hydraulic Project Approval Account | BF | BA | 4770 | A | 1 | 9324 |
| 18M | Music Matters Awareness Account | BE | BA | 2400 | B | 2 | 9311 |
| 18N | Damage Prevention Account | BD | BA | 2150 | B | 2 | 9321 |
| 18R | Seattle Sounders FC Account | BE | BA | 2400 | B | 2 | 9321 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 18V | Science, Technology, Engineering, and Mathematics Education Lighthouse Account | AZ | AA | 3500 | B | 2 | 9311 |
| 190 | Forest Fire Protection Assessment Account | BF | BA | 4900 | B | 2 | 9324 |
| 193 | State Forest Nursery Revolving Account | BF | BA | 4900 | B | 2 | 9324 |
| 195 | Energy Account | BF | BA | 1030 | B | 2 | 9238 |
| 196 | Unclaimed Personal Property Account | JD | HA | 1400 | B | 2 | 9400 |
| 197 | Statute Law Committee Publications Account | BD | BA | 0400 | B | 2 | 9321 |
| 198 | Access Road Revolving Account | BF | BA | 4900 | B | 2 | 9324 |
| 199 | Biosolids Permit Account | BF | BA | 4610 | A | 1 | 9324 |
| 19A | Medicaid Fraud Penalty Account | BE | BA | 1000 | A | 1 | 9323 |
| 19B | School for the Blind Account | BE | BA | 3510 | B | 2 | 9323 |
| 19C | Forest Practices Application Account | BF | BA | 4900 | A | 1 | 9324 |
| 19E | 4-H Programs Account | BD | BA | 2400 | B | 2 | 9321 |
| 19F | Seattle Seahawks Account | BE | BA | 2400 | B | 2 | 9311 |
| 19H | Center for Deaf and Hard of Hearing Youth Account | BE | BA | 3530 | B | 2 | 9323 |
| 19J | Universal Communications Services Account | AC | AA | 2150 | B | 2 | 9321 |
| 19K | Yakima Integrated Plan Implementation Account | AC | AA | 4610 | A | 1 | 9242 |
| 19L | Charter Schools Oversight Account | AC | AA | 3590 | A | 1 | 9311 |
| 19M | Seattle University Account | BG | BA | 2400 | B | 2 | 9310 |
| 19N | Diesel Idle Reduction Account | AZ | AA | 4610 | A | 1 | 9324 |
| 19P | Child Rescue Account | BD | BA | 1000 | M | 2 | 9321 |
| 19R | Residential Services and Support Account | BE | BA | 3000 | B | 2 | 9323 |
| 19T | DOL Technology Improvement and Data Management Account | BB | BA | 2400 | A | 1 | 9320 |
| 19V | Andy Hill Cancer Research Endowment Fund Match Transfer Account | BE | BA | 1030 | A | 1 | 9323 |
| 19W | Wolf-livestock Conflict Account | BF | BA | 4770 | B | 2 | 9324 |
| 200 | Regional Fisheries Enhancement Salmonid Recovery Account | BF | BA | 4770 | A | 1 | 9242 |
| 201 | DOL Services Account | BA | BA | 2400 | A | 1 | 9320 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 202 | Medical Test Site Licensure Account | BE | BA | 3030 | A | 1 | 9323 |
| 204 | Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account | BD | BA | 2200 | A | 1 | 9321 |
| 205 | Mobile Home Park Relocation Account | BE | BA | 1030 | B | 2 | 9323 |
| 206 | Cost of Supervision Account | BE | BA | 3100 | B | 2 | 9323 |
| 207 | Hazardous Waste Assistance Account | BF | BA | 4610 | A | 1 | 9324 |
| 209 | Regional Fisheries Enhancement Group Account | BF | BA | 4770 | B | 2 | 9324 |
| 20A | State Flower Account | BF | BA | 2400 | B | 2 | 9324 |
| 20B | Brownfield Redevelopment Trust Fund Account | BF | BA | 4610 | A | 1 | 9324 |
| 20C | Yakima Integrated Plan Implementation Taxable Bond Account | AC | AA | 4610 | A | 1 | 9324 |
| 20D | Certified Public Accounting Scholarship Transfer Account | BG | BA | 1650 | N | 2 | 9310 |
| 20E | Washington Internet Crimes Against Children Account | BD | BA | 2270 | B | 2 | 9321 |
| 20F | Invest in Washington Account | AC | AA | 6990 | A | 1 | 9310 |
| 20G | Washington Farmers and Ranchers Account | BD | BA | 2400 | B | 2 | 9321 |
| 20H | Connecting Washington Account | BA | BA | 4050 | A | 1 | 9234 |
| 20J | Electric Vehicle Account | BB | BA | 4050 | A | 1 | 9320 |
| 20K | Licensing and Enforcement System Modernization Project Account | BD | BA | 1950 | B | 2 | 9321 |
| 20L | Early Start Account | AC | AA | 3070 | B | 2 | 9311 |
| 20M | Puget Sound Taxpayer Accountability Account | BE | BA | 1400 | A | 1 | 9323 |
| 20N | Judy Transportation Future Funding Program Account | BA | BA | 4050 | A | 1 | 9234 |
| 20P | Nursing Facility Quality Enhancement Account | BE | BA | 3000 | B | 2 | 9323 |
| 20R | Radioactive Mixed Waste Account | BF | BA | 4610 | A | 1 | 9324 |
| 20T | Pollution Liability Insurance Agency Underground Storage Tank | BF | BA | 4620 | A | 1 | 9324 |
| 20W | Washington Tennis Account | BD | BA | 2400 | B | 2 | 9321 |
| 210 | Fire Protection Contractor License Account | BD | BA | 2250 | B | 2 | 9321 |
| 213 | Veterans' Emblem Account | BE | BA | 3050 | B | 2 | 9323 |
| 214 | Temporary Worker Housing Account | BE | BA | 3030 | B | 2 | 9323 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 215 | Special Category C Account | BA | BA | 4050 | A | 1 | 9234 |
| 216 | Air Pollution Control Account | BF | BA | 4610 | A | 1 | 9324 |
| 217 | Oil Spill Prevention Account | BF | BA | 4610 | A | 1 | 9324 |
| 218 | Multimodal Transportation Account | BB | BA | 4050 | A | 1 | 9320 |
| 219 | Air Operating Permit Account | BF | BA | 4610 | A | 2 | 9324 |
| 21A | Washington State Wrestling Account | BG | BA | 2400 | B | 2 | 9310 |
| 21B | Chehalis Basin Account | AC | AA | 4610 | A | 1 | 9324 |
| 21D | Dairy Nutrient Infrastructure Account | AC | AA | 4710 | A | 1 | 9324 |
| 21E | Concealed Pistol License Renewal Notification Account | BD | BA | 2400 | A | 1 | 9321 |
| 21F | Fred Hutch Account | BD | BA | 2400 | B | 2 | 9321 |
| 21G | Washington State Aviation Account | BB | BA | 2400 | B | 2 | 9320 |
| 21H | Wastewater Treatment Plant Operator Certification Account | BF | BA | 4610 | A | 1 | 9324 |
| 21J | Gina Grant Bull Memorial Legislative Page Scholarship Account | AC | AA | 0110 | B | 2 | 9321 |
| 21L | Low-Income Home Rehabilitation Revolving Loan Program Account | AC | AA | 1030 | B | 2 | 9323 |
| 21M | Distracted Driving Prevention Account | BE | BA | 0550 | A | 1 | 9323 |
| 21N | Northeast Washington Wolf-Livestock Management Account | BF | BA | 4950 | B | 2 | 9324 |
| 21P | Sexual Assault Prevention and Response Account | AC | AA | 1030 | A | 1 | 9321 |
| 21Q | Forest Health Revolving Account | BF | BA | 4900 | B | 2 | 9324 |
| 21R | DCYF Contracted Services Performance Improvement Account | AC | AA | 3070 | A | 1 | 9323 |
| 21S | Aquatic Invasive Species Management Account | BF | BA | 4770 | A | 1 | 9324 |
| 21T | Suicide-safer Homes Project Account | AC | AA | 3030 | B | 2 | 9323 |
| 21U | Veterans' In-state Service Shared Leave Pool Account | BD | BA | 3050 | N | 2 | 9323 |
| 21V | Construction Registration Inspection Account | BE | BA | 2350 | A | 1 | 9323 |
| 21W | K-12 Criminal Background Check Account | BD | BA | 3500 | B | 2 | 9311 |
| 222 | Freshwater Aquatic Weeds Account | BF | BA | 4610 | A | 1 | 9324 |
| 223 | Oil Spill Response Account | BF | BA | 4610 | A | 1 | 9324 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
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| 225 | Fingerprint Identification Account | BD | BA | 2250 | A | 2 | 9323 |
| 226 | State Seizures Account | BD | BA | 2250 | B | 3 | 9321 |
| 22A | State Agency Office Relocation Pool Account | AC | AA | 1050 | B | 2 | 9321 |
| 22B | Highway Worker Memorial Scholarship Account | AC | AA | 3400 | B | 2 | 9310 |
| 22C | Early Learning Facilities Revolving Account | AC | AA | 1030 | A | 1 | 9325 |
| 22D | Early Learning Facilities Development Account | AC | AA | 1030 | A | 1 | 9325 |
| 22E | Family and Medical Leave Enforcement Account | FL | FA | 5400 | B | 2 | 9400 |
| 22F | Family and Medical Leave Insurance Account | FL | FA | 5400 | M | 2 | 9400 |
| 22G | Photovoltaic Module Recycling Account | BF | BA | 4610 | B | 2 | 9324 |
| 22H | Foster Parent Shared Leave Pool Account | BD | BA | 3070 | N | 2 | 9323 |
| 22J | Abandoned Recreational Vehicle Disposal Account | BB | BA | 2400 | A | 1 | 9320 |
| 22K | Watershed Restoration and Enhancement Account | BF | BA | 4610 | B | 2 | 9324 |
| 22L | Public Use General Aviation Airport Loan Revolving Account | BH | BA | 4050 | B | 2 | 9325 |
| 22M | Energy Efficiency Account | BH | BA | 1030 | A | 1 | 9325 |
| 22N | Fish and Wildlife Federal Lands Revolving Account | BF | BA | 4770 | B | 2 | 9324 |
| 22P | Natural Resources Federal Lands Revolving Account | BF | BA | 4900 | B | 2 | 9324 |
| 22Q | Seattle Mariners Account | BE | BA | 2400 | B | 2 | 9323 |
| 22R | Internet Consumer Access Account | BD | BA | 1000 | A | 1 | 9321 |
| 22S | Landlord Mitigation Program Account | AC | AA | 1030 | B | 2 | 9323 |
| 22T | Statewide Tourism Marketing Account | AC | AA | 1030 | A | 1 | 9321 |
| 22U | Secure Drug Take-back Program Account | BE | BA | 3030 | A | 1 | 9323 |
| 22V | Medical Student Loan Account | AC | AA | 3400 | M | 2 | 9310 |
| 22W | Public Disclosure Transparency Account | BD | BA | 0820 | A | 1 | 9321 |
| 234 | Public Works Administration Account | BD | BA | 2350 | A | 1 | 9325 |
| 235 | Youth Tobacco and Vapor Products Prevention Account | BD | BA | 3030 | A | 1 | 9323 |
| 237 | Recreation Access Pass Account | BF | BA | 4650 | A | 1 | 9324 |
| 23A | Student Loan Advocate Account | BG | BA | 3400 | B | 2 | 9310 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 23B | Rural Jobs Program Match Transfer Account | AC | AA | 3400 | N | 2 | 9310 |
| 23C | DOL Tuition Recovery Trust Fund | BG | BA | 2400 | B | 2 | 9310 |
| 23D | Student Achievement Council Tuition Recovery Trust Fund | BG | BA | 3400 | B | 2 | 9310 |
| 23E | Washington History Day Account | AC | AA | 3500 | B | 2 | 9311 |
| 23F | Open Educational Resources Account | AC | AA | 3500 | B | 2 | 9311 |
| 23G | Vulnerable Roadway User Education Account | BB | BA | 2280 | A | 1 | 9325 |
| 23H | Defense Community Compatibility Account | AC | AA | 1030 | A | 1 | 9325 |
| 23J | Statewide Broadband Account | AC | AA | 1030 | A | 1 | 9325 |
| 23K | Smoke Detection Device Awareness Account | BD | BA | 2250 | B | 2 | 9321 |
| 23L | Indian Health Improvement Reinvestment Account | AC | AA | 1070 | B | 2 | 9323 |
| 23M | County Road Administration Board Emergency Loan Account | BA | BA | 4060 | B | 2 | 9234 |
| 23N | Model Toxics Control Capital Account | BF | BA | 4610 | A | 1 | 9324 |
| 23P | Model Toxics Control Operating Account | BF | BA | 4610 | A | 1 | 9324 |
| 23R | Model Toxics Control Stormwater Account | BF | BA | 4610 | A | 1 | 9324 |
| 23S | Puget Sound Gateway Facility Account | BA | BA | 4050 | A | 1 | 9320 |
| 23T | Congestion Relief Traffic Safety Account | BB | BA | 2400 | A | 1 | 9320 |
| 23V | Voluntary Cleanup Account | BF | BA | 4610 | A | 1 | 9324 |
| 23W | Paint Product Stewardship Account | BF | BA | 4610 | A | 1 | 9324 |
| 244 | Habitat Conservation Account | AC | AA | 4670 | A | 1 | 9242 |
| 245 | Public Safety Reimbursable Bond Account | DA | DA | 1050 | A | 1 | 9248 |
| 246 | Community and Technical College Forest Reserve Account | DB | DA | 6990 | A | 1 | 9310 |
| 24A | Behavioral Health Loan Repayment Program Account | AC | AA | 3400 | B | 2 | 9310 |
| 24B | Foundational Public Health Services Account | BD | BA | 3030 | A | 1 | 9323 |
| 24C | San Juan Islands Programs Account | BB | BA | 2400 | B | 2 | 9320 |
| 24D | Seattle Storm Account | BE | BA | 2400 | B | 2 | 9323 |
| 24E | Washington State Library-Archives Building Account | BD | BA | 0850 | B | 2 | 9330 |



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|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 24F | Veterans Service Officer Account | AC | AA | 3050 | B | 2 | 9323 |
| 24G | Hemp Regulatory Account | BF | BA | 4950 | B | 2 | 9324 |
| 24H | Career Connected Learning Account | AC | AA | 5400 | A | 1 | 9310 |
| 24J | Workforce Education Investment Account | BG | BA | 3400 | A | 1 | 9310 |
| 24K | Agency Financial Transaction Account | BB | BA | 2400 | A | 1 | 9320 |
| 24L | Ambulance Transport Fund | BE | BA | 1070 | A | 1 | 9323 |
| 24M | Climate Resiliency Account | AC | AA | 1050 | A | 1 | 9324 |
| 24N | Fish, Wildlife, and Conservation Account | BF | BA | 4770 | A | 1 | 9324 |
| 24P | Insurance Commissioner's Fraud Account | BD | BA | 1600 | A | 1 | 9321 |
| 24Q | Cooper Jones Active Transportation Safety Account | BB | BA | 2280 | A | 1 | 9320 |
| 24R | Energy Independence Act Special Account | BD | BA | 1790 | B | 2 | 9321 |
| 24S | Seattle NHL Hockey Account | BE | BA | 2400 | B | 2 | 9323 |
| 24T | State Firearms Background Check System Account | BD | BA | 2250 | B | 2 | 9321 |
| 24U | Sustainable Farms and Fields Account | AC | AA | 4710 | A | 1 | 9324 |
| 24V | Telebehavioral Health Access Account | BE | BA | 1070 | A | 1 | 9323 |
| 24W | Undocumented Student Support Loan Match Account | AC | AA | 3400 | N | 2 | 9310 |
| 252 | Higher Education Non-Proprietary Local Capital Account | DB | DA | LCLO | N | 3 | 9230 |
| 253 | Education Construction Account | AC | AA | 7000 | A | 1 | 9310 |
| 259 | Coastal Crab Account | BF | BA | 4770 | B | 2 | 9324 |
| 25A | Washington Apples Account | BF | BA | 2400 | B | 2 | 9324 |
| 25B | Unemployment Insurance Relief Account | AC | AA | 5400 | B | 2 | 9238 |
| 25C | Elementary and Secondary School Emergency Relief III Account | AC | AA | 3500 | A | 1 | 9232 |
| 25D | Manufacturing and Warehousing Job Centers Account | AC | AA | 1400 | A | 1 | 9325 |
| 25E | Rosa Franklin Legislative Internship Program Scholarship Account | AC | AA | 0120 | B | 2 | 9321 |
| 25F | Forest Resiliency Account | AC | AA | 4770 | A | 1 | 9324 |
| 25G | Manufacturing Cluster Acceleration Account | AC | AA | 1030 | A | 1 | 9325 |



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|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 25H | Fair Start for Kids Account | AC | AA | 3070 | A | 1 | 9323 |
| 25J | DOT Purple Heart State Account | AZ | AA | 4050 | B | 2 | 9321 |
| 25K | DVA Purple Heart State Account | AC | AA | 3050 | B | 2 | 9321 |
| 25L | MIL Purple Heart State Account | AC | AA | 2450 | B | 2 | 9321 |
| 25M | State Health Care Affordability Account | BE | BA | 1070 | A | 1 | 9240 |
| 25N | Statewide 988 Behavioral Health Crisis Response and Suicide Prevention Line Account | BE | BA | 1400 | A | 1 | 9323 |
| 25P | Wildfire Response, Forest Restoration, and Community Resilience Account | AC | AA | 4900 | A | 1 | 9324 |
| 25Q | Clean Fuels Program Account | BD | BA | 4610 | A | 1 | 9324 |
| 25R | Recycled Content Account | BD | BA | 4610 | B | 2 | 9321 |
| 25S | Recycling Enhancement Account | BD | BA | 4610 | B | 2 | 9325 |
| 25T | Refrigerant Emission Management Account | BD | BA | 4610 | A | 1 | 9324 |
| 25U | DOL Wage Lien Account | BD | BA | 2400 | A | 1 | 9321 |
| 25V | Washington State Attorney General Charitable Asset Protection Account | BD | BA | 1000 | B | 2 | 9321 |
| 260 | UW Operating Fees Account | BG | BA | 3600 | A | 1 | 9310 |
| 262 | Manufactured Home Installation Training Account | BD | BA | 2350 | A | 1 | 9321 |
| 263 | Community and Economic Development Fee Account | BD | BA | 1030 | A | 1 | 9321 |
| 267 | Recreation Resources Account | BF | BA | 4670 | A | 1 | 9324 |
| 268 | Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account | BF | BA | 4670 | A | 1 | 9324 |
| 269 | Parks Renewal and Stewardship Account | BF | BA | 4650 | A | 1 | 9324 |
| 26A | Carbon Emissions Reduction Account | BF | BA | 4050 | A | 1 | 9324 |
| 26B | Climate Investment Account | BF | BA | 4610 | A | 1 | 9324 |
| 26C | Climate Commitment Account | BF | BA | 4610 | A | 1 | 9324 |
| 26D | Natural Climate Solutions Account | BF | BA | 4610 | A | 1 | 9324 |
| 26E | Air Quality and Health Disparities Improvement Account | BF | BA | 4610 | A | 1 | 9324 |
| 26F | Billy Frank Jr. National Statuary Hall Collection Fund | AC | AA | 0900 | B | 2 | 9321 |
| 26G | Energy Facility Site Evaluation Council Account | BD | BA | 4630 | B | 2 | 9321 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 26H | Washington State Leadership Board Account | AC | AA | 0830 | A | 1 | 9323 |
| 26J | Washington State Leadership Board Special License Plate Account | BE | BA | 0830 | B | 2 | 9323 |
| 26K | School Seismic Safety Grant Program Account | AC | AA | 3500 | A | 1 | 9246 |
| 26M | Climate Active Transportation Account | BB | BA | 4050 | A | 1 | 9320 |
| 26N | Climate Transit Programs Account | BB | BA | 4050 | A | 1 | 9320 |
| 26P | Move Ahead WA Account | BA | BA | 4050 | A | 1 | 9234 |
| 26Q | Move Ahead WA Flexible Account | BB | BA | 4050 | A | 1 | 9320 |
| 26R | Clean Energy Transition Workforce Account | AC | AA | 1050 | A | 1 | 9323 |
| 26T | Washington Student Loan Account | AC | AA | 3400 | A | 2 | 9310 |
| 26U | Apple Health and Homes Account | AC | AA | 1030 | A | 1 | 9323 |
| 26V | Capital Community Assistance Account | AC | AA | 1030 | A | 1 | 9323 |
| 26W | Renewable Fuels Accelerator Account | BF | BA | 1030 | A | 1 | 9242 |
| 271 | WSU Operating Fees Account | BG | BA | 3650 | A | 1 | 9310 |
| 274 | Adult Family Home Account | BE | BA | 3000 | B | 2 | 9323 |
| 275 | CWU Operating Fees Account | BG | BA | 3750 | A | 1 | 9310 |
| 277 | State Agency Parking Account | BD | BA | 7000 | B | 1 | 9321 |
| 27A | Energy Efficiency Revolving Loan Capitalization Account | AC | AA | 1030 | A | 1 | 9244 |
| 27B | Electric Vehicle Incentive Account | AC | AA | 1030 | A | 1 | 9321 |
| 27C | Community Reinvestment Account | AC | AA | 1030 | A | 1 | 9325 |
| 27D | Driver Resource Center Fund | BE | BA | 2350 | B | 2 | 9323 |
| 27E | Equitable Access to Credit Program Account | AC | AA | 1030 | B | 2 | 9325 |
| 27F | State Lands Development Authority Capital Account | AZ | AA | 1030 | A | 1 | 9321 |
| 27G | State Lands Development Authority Operating Account | AZ | AA | 1030 | A | 1 | 9321 |
| 27H | Veterans and Military Members Suicide Prevention Account | AC | AA | 3050 | B | 2 | 9323 |
| 27M | Washington State Global War on Terror Memorial Account | AC | AA | 0850 | B | 2 | 9321 |
| 27P | Price Ceiling Unit Emission Reduction Investment Account | BF | BA | 4610 | A | 1 | 9324 |



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| 281 | Impaired Driving Safety Account | BB | BA | 2400 | A | 2 | 9320 |
| 283 | Juvenile Accountability Incentive Account | BE | BA | 3000 | A | 2 | 9240 |
| 285 | Growth Management Planning and Environmental Review Account | BH | BA | 1030 | A | 1 | 9325 |
| 289 | Thurston County Capital Facilities Account | DA | DA | 1790 | A | 1 | 9330 |
| 290 | Savings Incentive Account | AC | AA | 7000 | B | 2 | 9321 |
| 291 | Education Savings Account | AC | AA | 3500 | A | 1 | 9321 |
| 296 | Columbia River Basin Water Supply Revenue Recovery Account | BF | BA | 4610 | A | 1 | 9324 |
| 297 | Pipeline Safety Account | BD | BA | 2150 | A | 2 | 9324 |
| 298 | Geologists' Account | BD | BA | 2400 | B | 2 | 9324 |
| 300 | Financial Services Regulation Account | BD | BA | 1020 | B | 2 | 9321 |
| 303 | Highway Bond Retirement Account | CB | CA | 0100 | A | 1 | 9340 |
| 304 | Ferry Bond Retirement Account | CB | CA | 0100 | A | 1 | 9340 |
| 305 | Transportation Improvement Board Bond Retirement Account | CB | CA | 0100 | A | 1 | 9340 |
| 315 | Dedicated Cannabis Account | BE | BA | 1950 | A | 1 | 9323 |
| 319 | Public Health Supplemental Account | BE | BA | 3030 | A | 1 | 9323 |
| 320 | Puget Sound Crab Pot Buoy Tag Account | BF | BA | 4770 | B | 2 | 9324 |
| 328 | Criminal Justice Training Commission Firing Range Maintenance Account | BD | BA | 2270 | B | 2 | 9321 |
| 347 | Washington State University Bond Retirement Account | CA | CA | 3650 | B | 1 | 9340 |
| 348 | University of Washington Bond Retirement Account | CA | CA | 3600 | B | 1 | 9340 |
| 355 | State Taxable Building Construction Account | AC | AA | 7000 | A | 1 | 9244 |
| 357 | Gardner-Evans Higher Education Construction Account | DB | DA | 7000 | A | 1 | 9230 |
| 359 | School Construction and Skill Centers Building Account | AC | AA | 3500 | A | 1 | 9246 |
| 364 | Military Department Capital Account | DA | DA | 2450 | A | 1 | 9330 |
| 366 | Watershed Restoration and Enhancement Bond Account | DA | DA | 4610 | B | 2 | 9330 |
| 367 | Chehalis Basin Taxable Account | DA | DA | 4610 | A | 1 | 9330 |
| 373 | Coronavirus Capital Projects Account | DA | DA | 1050 | A | 1 | 9248 |



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| 377 | Watershed Restoration and Enhancement Taxable Bond Account | DA | DA | 4610 | B | 2 | 9330 |
| 380 | Debt-Limit General Fund Bond Retirement Account | CA | CA | 0100 | A | 1 | 9340 |
| 381 | Debt-Limit Reimbursable Bond Retirement Account | CA | CA | 0100 | A | 1 | 9340 |
| 382 | Nondebt-Limit General Fund Bond Retirement Account | CA | CA | 0100 | A | 1 | 9340 |
| 383 | Nondebt-Limit Reimbursable Bond Retirement Account | CA | CA | 0100 | A | 1 | 9340 |
| 384 | Nondebt-Limit Proprietary Appropriated Bond Retirement Account | CA | CA | 0100 | A | 1 | 9340 |
| 385 | Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account | CA | CA | 0100 | A | 1 | 9340 |
| 386 | Nondebt-Limit Revenue Bond Retirement Account | CA | CA | 0100 | A | 1 | 9340 |
| 387 | University of Washington Facilities Bond Retirement Account | BG | BA | 3600 | N | 3 | 9310 |
| 389 | Toll Facility Bond Retirement Account | CD | CA | 0100 | A | 1 | 9340 |
| 401 | Correctional Industries Account | FE | FA | 3100 | M | 1 | 9400 |
| 403 | Self - Insurance Revolving Account | GD | GA | 3600 | N | 3 | 9400 |
| 404 | State Treasurer's Service Account | BD | BA | 0900 | A | 1 | 9321 |
| 405 | Legal Services Revolving Account | GA | GA | 1000 | A | 1 | 9400 |
| 407 | Secretary of State's Revolving Account | FI | FA | 0850 | B | 1 | 9400 |
| 408 | Coastal Protection Account | BF | BA | 4610 | B | 1 | 9324 |
| 409 | Investment Income Account | KD | HD | 0900 | N | 2 | 9584 |
| 410 | Transportation Equipment Account | GA | GA | 4050 | B | 1 | 9400 |
| 411 | Natural Resources Equipment Account | GA | GA | 4900 | N | 2 | 9400 |
| 413 | Municipal Revolving Account | FI | FA | 0950 | B | 2 | 9400 |
| 415 | Personnel Service Account | GA | GA | 1050 | A | 1 | 9400 |
| 416 | Surplus and Donated Food Commodities Revolving Account | BD | BA | 3500 | N | 2 | 9323 |
| 418 | State Health Care Authority Administrative Account | FJ | FA | 1070 | A | 1 | 9400 |
| 421 | Education Technology Revolving Fund | GB | GA | 1050 | B | 2 | 9400 |
| 422 | Enterprise Services Account | GA | GA | 1790 | M | 2 | 9400 |
| 424 | Anti Trust Revolving Account | BD | BA | 1000 | B | 2 | 9321 |



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| 432 | King Street Railroad Station Facility Account | BB | BA | 4050 | N | 3 | 9320 |
| 433 | Shared Game Lottery Account | FD | FA | 1160 | B | 3 | 9400 |
| 436 | OFM Labor Relations Service Account | GA | GA | 1050 | B | 2 | 9400 |
| 438 | Uniform Dental Plan Benefits Administration Account | FJ | FA | 1070 | B | 2 | 9400 |
| 439 | Uniform Medical Plan Benefits Administration Account | FJ | FA | 1070 | B | 2 | 9400 |
| 440 | Institutions of Higher Education Stores Account | GD | GA | LCLO | N | 3 | 9400 |
| 441 | Local Government Archives Account | BD | BA | 0850 | A | 1 | 9325 |
| 442 | Legislative Gift Center Account | FI | FA | 0370 | B | 2 | 9400 |
| 443 | Institutions of Higher Education Data Processing Account | GD | GA | LCLO | H | 3 | 9400 |
| 444 | Fish and Wildlife Equipment Revolving Account | GA | GA | 4770 | B | 2 | 9400 |
| 445 | Self-Insured Employer Overpayment Reimbursement Account | FB | FA | 2350 | B | 2 | 9400 |
| 446 | Industrial Insurance Rainy Day Fund Account | FB | FA | 2350 | N | 2 | 9400 |
| 447 | Information Technology Investment Revolving Account | AC | AA | 1050 | B | 2 | 9321 |
| 448 | Institutions of Higher Education Printing Account | GD | GA | LCLO | N | 3 | 9400 |
| 449 | Certificates of Participation and Other Financing Account - Local | FI | FA | 0100 | N | 2 | 9400 |
| 450 | Institutions of Higher Education Other Facilities Account | GD | GA | LCLO | N | 3 | 9400 |
| 453 | O.M.W.B.E. Enterprises Account | GA | GA | 1470 | A | 2 | 9400 |
| 455 | Higher Education Personnel Services Account | GA | GA | 1050 | A | 1 | 9400 |
| 456 | Separately Managed State Treasurer's Service Account | FI | FA | 0900 | N | 2 | 9400 |
| 457 | Institutions of Higher Education – Retirement Benefits Revolving Account | GD | GA | LCLO | N | 3 | 9400 |
| 458 | Consolidated Technology Services Revolving Account | GB | GA | 1630 | M | 2 | 9400 |
| 460 | Institutions of Higher Education Motor Pool Account | GD | GA | LCLO | N | 3 | 9400 |
| 461 | Shared Information Technology System Revolving Account | GB | GA | 1050 | B | 2 | 9400 |
| 463 | Washington College Savings Program Account | JD | HA | 3400 | M | 2 | 9400 |
| 466 | Statewide Information Technology System Development Revolving Account | GB | GA | 1050 | A | 2 | 9400 |



State Administrative and Accounting Manual

| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 468 | Office of Financial Management Central Service Account | GA | GA | 1050 | A | 1 | 9400 |
| 470 | Imaging Account | FI | FA | 0850 | M | 2 | 9400 |
| 471 | State Patrol Nonappropriated Airplane Revolving Account | GA | GA | 2250 | B | 2 | 9400 |
| 472 | Statewide Information Technology System Maintenance and Operations Revolving Account | GB | GA | 1050 | B | 2 | 9400 |
| 473 | School Employees' Benefits Board Insurance Reserve Fund | FJ | FA | 1070 | N | 2 | 9400 |
| 474 | School Employees' Benefits Board Flexible Spending and Dependent Care Administrative Account | BE | BA | 1070 | B | 2 | 9323 |
| 475 | School Employees' Benefits Board Dental Benefits Administration Account | FJ | FA | 1070 | B | 2 | 9400 |
| 477 | Lottery Investment Account | FD | FA | 1160 | N | 2 | 9400 |
| 480 | Financial Education Public-Private Partnership Account | BD | BA | 3500 | B | 2 | 9321 |
| 482 | Dairy/Forage Facility Revolving Account | GA | GA | 3650 | N | 3 | 9400 |
| 483 | Auditing Services Revolving Account | GA | GA | 0950 | A | 1 | 9400 |
| 484 | Administrative Hearings Revolving Account | GA | GA | 1100 | A | 1 | 9400 |
| 485 | Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account | BD | BA | 1850 | B | 2 | 9321 |
| 489 | Pension Funding Stabilization Account | AC | AA | 7000 | A | 1 | 9321 |
| 490 | Regional Transportation Investment District Account | AZ | AA | 4050 | B | 2 | 9320 |
| 492 | School Employees' Insurance Administrative Account | FJ | FA | 1070 | A | 1 | 9400 |
| 493 | School Employees' Insurance Account | FJ | FA | 1070 | N | 2 | 9400 |
| 494 | School Employees' Benefits Board Medical Benefits Administrative Account | FJ | FA | 1070 | B | 2 | 9400 |
| 495 | Toll Collection Account | BB | BA | 4050 | N | 2 | 9320 |
| 496 | Educator Conditional Scholarship Account | BG | BA | 3400 | M | 2 | 9310 |
| 497 | Horse Racing Commission Class C Purse Fund Account | BD | BA | 1850 | B | 2 | 9321 |
| 498 | Washington State Council of Fire Fighters Benevolent Account | BE | BA | 2400 | B | 2 | 9323 |
| 499 | Law Enforcement Memorial Account | BE | BA | 2400 | B | 2 | 9323 |
| 500 | Perpetual Surveillance and Maintenance Account | BF | BA | 4610 | A | 1 | 9324 |
| 501 | Liquor Revolving Account | BD | BA | 1950 | A | 2 | 9321 |



State Administrative and Accounting Manual

| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 503 | Tuition Recovery Trust Account | BG | BA | 3540 | B | 2 | 9310 |
| 505 | University of Washington - University Hospital Account | FH | FA | 3600 | H | 3 | 9400 |
| 507 | Oyster Reserve Land Account | BF | BA | 4770 | A | 1 | 9324 |
| 508 | Miscellaneous Enterprise Activities Account | FI | FA | LCLO | N | 3 | 9400 |
| 511 | Tacoma Narrows Toll Bridge Account | BA | BA | 4050 | A | 1 | 9234 |
| 512 | Institutional Stores Account | FE | FA | LCLO | N | 3 | 9400 |
| 513 | Derelict Vessel Removal Account | BF | BA | 4900 | A | 1 | 9324 |
| 514 | Agricultural Conservation Easements Account | AZ | AA | 4710 | B | 2 | 9324 |
| 515 | DNA Data Base Account | BE | BA | 2250 | B | 2 | 9323 |
| 516 | Fruit and Vegetable Inspection Account | BF | BA | 4950 | B | 2 | 9324 |
| 522 | Institutions of Higher Education – Associated Students' Account | FH | FA | LCLO | N | 3 | 9400 |
| 523 | Public Funds Investment Account | IA | HB | 0900 | N | 4 | 9554 |
| 524 | Institutions of Higher Education – Bookstore Account | FH | FA | LCLO | N | 3 | 9400 |
| 525 | Washington State Combined Fund Drive Account | KA | HD | 0850 | N | 2 | 9584 |
| 526 | Veterans' Memorial Account | BE | BA | 3050 | N | 3 | 9323 |
| 527 | Administrator for Intestate Estates Accounts | JD | HA | 1400 | N | 3 | 9400 |
| 528 | Institutions of Higher Education – Parking Account | FH | FA | LCLO | N | 3 | 9400 |
| 532 | Washington Housing Trust Fund | BE | BA | 1030 | A | 1 | 9323 |
| 534 | Washington Graduate Fellowship Trust Account | AC | AA | 3400 | N | 2 | 9310 |
| 535 | Alaskan Way Viaduct Replacement Project Account | BB | BA | 4050 | A | 1 | 9320 |
| 536 | Federal Food Service Revolving Account | BE | BA | 3500 | B | 2 | 9240 |
| 543 | Judicial Information Systems Account | FI | FA | 0550 | A | 2 | 9400 |
| 544 | Pollution Liability Insurance Program Trust Account | FI | FA | 4620 | M | 2 | 9400 |
| 545 | Heating Oil Pollution Liability Trust Account | FI | FA | 4620 | B | 2 | 9400 |
| 546 | Risk Management Administration Account | GE | GA | 1790 | B | 2 | 9400 |
| 547 | Liability Account | GE | GA | 1790 | N | 2 | 9400 |
| 548 | Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account | AC | AA | 3410 | B | 1 | 9321 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 549 | Election Account | BD | BA | 0850 | A | 1 | 9238 |
| 550 | Transportation 2003 Account (Nickel Account) | BA | BA | 4050 | A | 1 | 9234 |
| 551 | Washington Youth and Families Account | AC | AA | 1030 | M | 2 | 9323 |
| 552 | Conservation Assistance Revolving Account | AC | AA | 4710 | A | 2 | 9324 |
| 553 | Performance Audits of Government Account | BD | BA | 0950 | B | 2 | 9321 |
| 561 | Community and Technical College Innovation Account | BG | BA | 6990 | B | 2 | 9310 |
| 562 | Skilled Nursing Facility Safety Net Trust Fund Account | BE | BA | 3000 | A | 1 | 9240 |
| 564 | Water Pollution Control Revolving Administration Account | BF | BA | 4610 | A | 1 | 9324 |
| 565 | Yakima Integrated Plan Implementation Revenue Recovery Account | BF | BA | 4610 | A | 1 | 9324 |
| 566 | Community Forest Trust Account | BF | BA | 4900 | A | 1 | 9321 |
| 567 | Long-term Services and Supports Trust Account | FI | FA | 3000 | M | 2 | 9400 |
| 569 | Institutions of Higher Education Food Services Account | FH | FA | LCLO | N | 3 | 9400 |
| 570 | Institutions of Higher Education Other Enterprises Account | FH | FA | LCLO | N | 3 | 9400 |
| 571 | Multiuse Roadway Safety Account | BA | BA | 4050 | A | 1 | 9234 |
| 573 | Institutions of Higher Education Housing and Food Account | FH | FA | LCLO | N | 3 | 9400 |
| 575 | Vocational Education Revolving Account Corrections | FE | FA | 3100 | N | 3 | 9400 |
| 577 | State Lottery Account | FD | FA | 1160 | B | 3 | 9400 |
| 578 | Lottery Administrative Account | FD | FA | 1160 | A | 1 | 9400 |
| 595 | Interstate 405 and State Route Number 167 Express Toll Lanes Account | BA | BA | 4050 | A | 1 | 9320 |
| 600 | Department of Retirement Systems Expense Account | BD | BA | 1240 | M | 1 | 9321 |
| 601 | Agricultural Permanent Account | EA | EA | 1260 | N | 1 | 9230 |
| 603 | Millersylvania Park Trust Account | EA | EA | 4650 | N | 1 | 9242 |
| 604 | Normal School Permanent Account | EA | EA | 1260 | N | 1 | 9230 |
| 605 | Permanent Common School Account | EC | EA | 1260 | N | 1 | 9232 |
| 606 | Scientific Permanent Account | EA | EA | 1260 | N | 1 | 9230 |
| 607 | State University Permanent Account | EA | EA | 1260 | N | 1 | 9230 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 608 | Accident Account | FB | FA | 2350 | M | 1 | 9400 |
| 609 | Medical Aid Account | FB | FA | 2350 | M | 1 | 9400 |
| 610 | Accident Reserve Account | FB | FA | 2350 | N | 1 | 9400 |
| 614 | Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account | HN | HC | 2200 | N | 1 | 9550 |
| 615 | Washington State Patrol Retirement System Plan 1 Account | HL | HC | 1240 | N | 1 | 960x |
| 616 | Judges' Retirement Account | HQ | HC | 1240 | N | 1 | 960x |
| 620 | Unemployment Compensation Account | FG | FA | 5400 | N | 3 | 9545 |
| 622 | Unemployment Compensation Federal Employees' Benefit Payment Account | FG | FA | 5400 | N | 3 | 9545 |
| 630 | Washington State Patrol Retirement System Plan 2 Account | HK | HC | 1240 | N | 1 | 960x |
| 631 | Public Employees' Retirement System Plan 1 Account | HA | HC | 1240 | N | 1 | 960x |
| 632 | Teachers' Retirement System Plan 1 Account | HE | HC | 1240 | N | 1 | 960x |
| 633 | School Employees' Retirement System Combined Plan 2 and 3 Account | HR | HC | 1240 | N | 1 | 960x |
| 635 | Public Safety Employees' Retirement System Plan 2 Account | HH | HC | 1240 | N | 1 | 960x |
| 636 | Foster Care Trust Account | KA | HD | 3070 | N | 3 | 9584 |
| 641 | Public Employees' Retirement System Combined Plan 2 and 3 Account | HB | HC | 1240 | N | 1 | 960x |
| 642 | Teachers' Retirement System Combined Plan 2 and 3 Account | HF | HC | 1240 | N | 1 | 960x |
| 644 | Community Services Revolving Account | BE | BA | 3100 | N | 3 | 9323 |
| 645 | Washington State Historical Trust Account | BD | BA | LCLO | M | 3 | 9232 |
| 649 | Discrete Component Unit Processing Account | MZ | MA | LCL0 | N | 3 | 9400 |
| 651 | Institutional Residents' Deposit Account | KA | HD | LCLO | N | 3 | 9584 |
| 653 | Washington Distinguished Professorship Trust Account | AC | AA | 3400 | N | 2 | 9310 |
| 660 | Natural Resources Deposit Account | KA | HD | 4900 | N | 2 | 9584 |
| 661 | Higher Education Retirement Plan Supplemental Benefit Fund – University of Washington | HV | HC | 1240 | N | 1 | 9607 |
| 662 | Higher Education Retirement Plan Supplemental Benefit Fund –Washington State University | HV | HC | 1240 | N | 1 | 9607 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 663 | Higher Education Retirement Plan Supplemental Benefit Fund – Eastern Washington University | HV | HC | 1240 | N | 1 | 9607 |
| 664 | Higher Education Retirement Plan Supplemental Benefit Fund – Central Washington University | HV | HC | 1240 | N | 1 | 9607 |
| 665 | Higher Education Retirement Plan Supplemental Benefit Fund – The Evergreen State College | HV | HC | 1240 | N | 1 | 9607 |
| 667 | Higher Education Retirement Plan Supplemental Benefit Fund – Western Washington University | HV | HC | 1240 | N | 1 | 9607 |
| 668 | Higher Education Retirement Plan Supplemental Benefit Fund – State Board for Community and Technical Colleges | HV | HC | 1240 | N | 1 | 9607 |
| 687 | Rural Rehabilitation Account | BH | BA | 4950 | N | 2 | 9244 |
| 688 | Federal Local Rail Service Assistance Account | BB | BA | 4050 | N | 2 | 9234 |
| 689 | Rural Washington Loan Account | BH | BA | 1030 | A | 1 | 9325 |
| 703 | COVID-19 Unemployment Account | AC | AA | 5400 | B | 2 | 9323 |
| 704 | COVID-19 Public Health Response Account | AC | AA | 3030 | B | 2 | 9240 |
| 706 | Coronavirus State Fiscal Recovery Fund | AC | AA | 1050 | A | 1 | 9240 |
| 707 | Washington Rescue Plan Transition Account | AC | AA | 1050 | A | 1 | 9323 |
| 708 | Salary and Insurance Contributions Increase Revolving Account | AC | AA | 7000 | M | 2 | 9321 |
| 721 | Public Employees' and Retirees' Insurance Account | FJ | FA | 1070 | N | 2 | 9400 |
| 722 | Deferred Compensation Principal Account | HT | HC | 1240 | N | 1 | 9551 |
| 727 | Water Pollution Control Revolving Account | BF | BA | 4610 | A | 1 | 9242 |
| 729 | Judicial Retirement Principal Account | HP | HC | 0550 | N | 1 | 9550 |
| 730 | Public Employees' and Retirees' Insurance Reserve Account | FJ | FA | 1070 | N | 2 | 9400 |
| 731 | Child Care Facility Revolving Account | BE | BA | 1030 | N | 2 | 9323 |
| 732 | Nursing Home Civil Penalties Account | BE | BA | 3000 | N | 2 | 9240 |
| 733 | Capitol Campus Reserve Account | BD | BA | 1790 | N | 1 | 9330 |
| 734 | Centennial Document Preservation and Modernization Account | KC | HD | 0900 | N | 2 | 9584 |
| 737 | High Occupancy Vehicle Account | KC | HD | 2400 | N | 2 | 9584 |
| 738 | DSHS Trust Account | JD | HA | 3000 | N | 2 | 9400 |
| 739 | Certificates of Participation and Other Financing Account - State | GA | GA | 0100 | N | 2 | 9400 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 743 | College Faculty Awards Trust Account | AC | AA | 6990 | N | 2 | 9310 |
| 746 | Hanford Area Economic Investment Account | BH | BA | 1030 | B | 2 | 9325 |
| 747 | Health Professionals Loan Repayment and Scholarship Program Account | AC | AA | 3400 | B | 2 | 9310 |
| 748 | Washington Career and College Pathways Innovation Challenge Program Account | AC | AA | 3400 | B | 2 | 9310 |
| 749 | Governor's ICSEW Account | BD | BA | 1050 | N | 2 | 9321 |
| 752 | Institutional Clearing and Transmittal Account | KB | HD | LCLO | N | 3 | 9584 |
| 753 | DSHS Child Support Services Account | AC | AA | 3000 | N | 3 | 9323 |
| 755 | Programs for Children and Families Account | BE | BA | 3070 | N | 3 | 9323 |
| 757 | Maritime Historic Restoration and Preservation Account | KA | HD | 2400 | N | 2 | 9584 |
| 759 | Miscellaneous Program Account | BD | BA | LCLO | M | 3 | 9321 |
| 761 | Basic Health Plan Subscription Account | BE | BA | 1070 | B | 2 | 9323 |
| 763 | Center for the Improvement of Student Learning Account | BE | BA | 3500 | B | 2 | 9323 |
| 768 | Local Real Estate Excise Tax Account | KC | HD | 1400 | N | 1 | 9584 |
| 773 | Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account | BG | BA | 3400 | N | 2 | 9310 |
| 774 | UW License Plate Account | BG | BA | 3600 | N | 2 | 9310 |
| 775 | Seized Contraband Account | KA | HD | 1950 | N | 3 | 9584 |
| 776 | WSU License Plate Account | BG | BA | 3650 | N | 2 | 9310 |
| 777 | Prostitution Prevention and Intervention Account | BE | BA | 1030 | A | 1 | 9323 |
| 778 | WWU License Plate Account | BG | BA | 3800 | N | 2 | 9310 |
| 779 | EWU License Plate Account | BG | BA | 3700 | N | 2 | 9310 |
| 780 | School Zone Safety Account | BB | BA | 2280 | A | 2 | 9320 |
| 781 | Cross-State Trail Account | AC | AA | 4650 | B | 2 | 9324 |
| 783 | CWU License Plate Account | BG | BA | 3750 | N | 2 | 9310 |
| 784 | Miscellaneous Transportation Programs Account | BB | BA | 4050 | N | 2 | 9234 |
| 785 | State Educational Trust Fund Account | BG | BA | 3400 | B | 1 | 9310 |
| 786 | TESC License Plate Account | BG | BA | 3760 | N | 2 | 9310 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|---|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 788 | Advanced College Tuition Payment Program Account | FK | FA | 3400 | M | 2 | 9400 |
| 789 | Advanced Environmental Mitigation Revolving Account | BF | BA | 4050 | N | 2 | 9324 |
| 790 | College Clearing Account | KB | HD | LCLO | N | 3 | 9584 |
| 793 | Health Insurance Pool Account | AZ | AA | 1600 | B | 2 | 9321 |
| 795 | State Investment Board Commingled Monthly Bond Account | KD | HD | 1260 | N | 1 | 9584 |
| 797 | Local Tourism Promotion Account | KC | HD | 1400 | N | 2 | 9584 |
| 799 | Washington Achieving a Better Life Experience Program Account | JD | HA | 1030 | N | 2 | 9400 |
| 800 | Institutional Welfare and Betterment Account | BE | BA | LCLO | N | 3 | 9321 |
| 801 | Opportunity Scholarship Custodial Account | KA | HD | 1260 | N | 3 | 9584 |
| 802 | School Employees' Benefits Board Salary Reduction Account | KA | HD | 1070 | N | 2 | 9584 |
| 816 | Stadium and Exhibition Center Account | BD | BA | 1050 | B | 2 | 9340 |
| 817 | Stadium and Exhibition Center Construction Account | AC | AA | 1050 | B | 2 | 9238 |
| 818 | Youth Athletic Facility Account | BD | BA | 4670 | B | 1 | 9325 |
| 819 | Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account | HI | HC | 1240 | N | 1 | 960x |
| 821 | Impaired Physician Account | BE | BA | 3030 | N | 2 | 9323 |
| 823 | Livestock Nutrient Management Account | BF | BA | 4950 | B | 2 | 9324 |
| 825 | Tobacco Settlement Account | BE | BA | 7000 | A | 1 | 9323 |
| 828 | Tobacco Prevention and Control Account | AC | AA | 3030 | A | 1 | 9323 |
| 829 | Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account | HJ | HC | 1240 | N | 1 | 960x |
| 830 | Agricultural College Trust Management Account | AC | AA | 4900 | A | 1 | 9310 |
| 833 | Developmental Disabilities Endowment Trust Account | BE | BA | 1030 | M | 2 | 9240 |
| 834 | Capitol Furnishings Preservation Committee Account | BD | BA | 3900 | B | 2 | 9330 |
| 835 | Four Year Student Child Care in Higher Education Account | AC | AA | 3400 | B | 2 | 9310 |
| 838 | LEOFF Retirement System Benefits Improvement Account | HJ | HC | 3410 | N | 2 | 9603 |
| 840 | Institutions of Higher Education - Custodial Account | KA | HD | LCLO | N | 3 | 9584 |



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| Account Code | Account Title | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code |
|--------------|--|-------------------|----------------|--------------------|------------------|-----------|-----------------|
| 841 | G. Robert Ross Endowment Account | EA | EA | 3800 | N | 3 | 9230 |
| 842 | American Indian Scholarship Endowment Account | EA | EA | 3400 | N | 2 | 9230 |
| 843 | Exceptional Faculty Awards Endowment Account | EA | EA | LCLO | N | 3 | 9230 |
| 844 | Money-Purchase Retirement Savings Administrative Account | BD | BA | 1240 | B | 1 | 9321 |
| 845 | Separately Managed Public Funds Investment Account | IA | HB | 0900 | N | 4 | 9554 |
| 846 | Grants In Aid Scholarships and Fellowships Account | BG | BA | LCLO | N | 3 | 9310 |
| 847 | Separately Managed State Agency Investment Account | KD | HD | 0900 | N | 2 | 9584 |
| 849 | Institutions of Higher Education Student Loan Account | BG | BA | LCLO | N | 3 | 9310 |
| 850 | Institutions of Higher Education Work Study Account | BG | BA | LCLO | N | 3 | 9310 |
| 851 | Developmental Disabilities Community Services Account | BE | BA | 3000 | A | 1 | 9323 |
| 852 | Foster Care Scholarship Endowment Account | EA | EA | 3400 | N | 2 | 9230 |
| 857 | Institutions of Higher Education - Annuity and Life Income Account | EA | EA | LCLO | N | 3 | 9230 |
| 859 | Institutions of Higher Education Endowment Local Account | EA | EA | LCLO | N | 3 | 9230 |
| 860 | Institutions of Higher Education Institutional Financial Aid Account | BG | BA | LCLO | N | 3 | 9310 |
| 865 | State Investment Board Commingled Trust Account | KD | HD | 1260 | N | 1 | 9584 |
| 874 | O.A.S.I. Revolving Account | BE | BA | 1240 | B | 1 | 9323 |
| 877 | O.A.S.I. Contribution Account | KA | HD | 5400 | N | 1 | 9584 |
| 878 | Federal Forest Revolving Account | BD | BA | 3500 | N | 2 | 9242 |
| 880 | Advance Right Of Way Revolving Account | BB | BA | 4050 | N | 2 | 9320 |
| 881 | Supplemental Pension Account | FB | FA | 2350 | N | 1 | 9400 |
| 882 | Washington Judicial Retirement System Account | HM | HC | 1240 | N | 1 | 960x |
| 883 | Second Injury Account | FB | FA | 2350 | N | 1 | 9400 |
| 884 | Gambling Revolving Account | BD | BA | 1170 | B | 2 | 9321 |
| 885 | Plumbing Certificate Account | BE | BA | 2350 | A | 2 | 9323 |
| 887 | Public Facilities Construction Loan Revolving Account | BH | BA | 1030 | A | 1 | 9325 |
| 888 | Deferred Compensation Administrative Account | BD | BA | 1240 | B | 1 | 9321 |



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

75.30.60 Account codes: alphabetical by title

July 1, 2022

| Account Code | Account Title |
|--------------|---|
| 18K | 24/7 Sobriety Account |
| 19E | 4-H Programs Account |
| 03F | 911 Account |
| 22J | Abandoned Recreational Vehicle Disposal Account |
| 198 | Access Road Revolving Account |
| 16L | Accessible Communities Account |
| 608 | Accident Account |
| 610 | Accident Reserve Account |
| 120 | Administrative Contingency Account |
| 484 | Administrative Hearings Revolving Account |
| 527 | Administrator for Intestate Estates Accounts |
| 274 | Adult Family Home Account |
| 880 | Advance Right Of Way Revolving Account |
| 788 | Advanced College Tuition Payment Program Account |
| 789 | Advanced Environmental Mitigation Revolving Account |
| 039 | Aeronautics Account |
| 17R | Aerospace Training Student Loan Account |



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| Account Code | Account Title |
|---------------------|---|
| 12C | Affordable Housing for All Account |
| 24K | Agency Financial Transaction Account |
| 830 | Agricultural College Trust Management Account |
| 514 | Agricultural Conservation Easements Account |
| 126 | Agricultural Local Account |
| 601 | Agricultural Permanent Account |
| 219 | Air Operating Permit Account |
| 216 | Air Pollution Control Account |
| 26E | Air Quality and Health Disparities Improvement Account |
| 535 | Alaskan Way Viaduct Replacement Project Account |
| 24L | Ambulance Transport Fund |
| 842 | American Indian Scholarship Endowment Account |
| 19V | Andy Hill Cancer Research Endowment Fund Match Transfer Account |
| 424 | Anti Trust Revolving Account |
| 26U | Apple Health and Homes Account |
| 16M | Appraisal Management Company Account |
| 10A | Aquatic Algae Control Account |
| 21S | Aquatic Invasive Species Management Account |
| 158 | Aquatic Land Dredged Material Disposal Site Account |
| 02R | Aquatic Lands Enhancement Account |
| 003 | Architects' License Account |
| 03B | Asbestos Account |
| 12E | Assisted Living Facility Temporary Management Account |
| 483 | Auditing Services Revolving Account |
| 14G | Ballast Water and Biofouling Management Account |
| 116 | Basic Data Account |
| 17K | Basic Health Plan Stabilization Account |
| 761 | Basic Health Plan Subscription Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|---|
| 172 | Basic Health Plan Trust Account |
| 24A | Behavioral Health Loan Repayment Program Account |
| 26F | Billy Frank Jr. National Statuary Hall Collection Fund |
| 199 | Biosolids Permit Account |
| 15M | Biotoxin Account |
| 12J | Boating Activities Account |
| 09B | Boating Safety Education Certification Account |
| 15T | Broadband Mapping Account |
| 20B | Brownfield Redevelopment Trust Fund Account |
| 14B | Budget Stabilization Account |
| 084 | Building Code Council Account |
| 15J | Building Communities Fund Account |
| 06L | Business and Professions Account |
| 15N | Business Assistance Account |
| 02H | Business Enterprises Revolving Account |
| 03N | Business License Account |
| 26V | Capital Community Assistance Account |
| 18J | Capital Vessel Replacement Account |
| 036 | Capitol Building Construction Account |
| 733 | Capitol Campus Reserve Account |
| 834 | Capitol Furnishings Preservation Committee Account |
| 26A | Carbon Emissions Reduction Account |
| 24H | Career Connected Learning Account |
| 734 | Centennial Document Preservation and Modernization Account |
| 19H | Center for Deaf and Hard of Hearing Youth Account |
| 763 | Center for the Improvement of Student Learning Account |
| 063 | Central Washington University Capital Projects Account |
| 449 | Certificates of Participation and Other Financing Account - Local |



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| Account Code | Account Title |
|---------------------|---|
| 739 | Certificates of Participation and Other Financing Account - State |
| 02J | Certified Public Accountants' Account |
| 20D | Certified Public Accounting Scholarship Transfer Account |
| 12M | Charitable Organization Education Account |
| 042 | Charitable, Educational, Penal and Reformatory Institutions Account |
| 19L | Charter Schools Oversight Account |
| 21B | Chehalis Basin Account |
| 367 | Chehalis Basin Taxable Account |
| 731 | Child Care Facility Revolving Account |
| 19P | Child Rescue Account |
| 133 | Children's Trust Account |
| 09P | City-County Assistance Account |
| 189 | Clarke McNary Account |
| 26R | Clean Energy Transition Workforce Account |
| 25Q | Clean Fuels Program Account |
| 15H | Cleanup Settlement Account |
| 26M | Climate Active Transportation Account |
| 26C | Climate Commitment Account |
| 26B | Climate Investment Account |
| 24M | Climate Resiliency Account |
| 26N | Climate Transit Programs Account |
| 259 | Coastal Crab Account |
| 408 | Coastal Protection Account |
| 790 | College Clearing Account |
| 743 | College Faculty Awards Trust Account |
| 18B | Columbia River Basin Taxable Bond Water Supply Development Account |
| 10P | Columbia River Basin Water Supply Development Account |
| 296 | Columbia River Basin Water Supply Revenue Recovery Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|--|
| 15K | Columbia River Water Delivery Account |
| 07T | Commemorative Works Account |
| 07F | Commercial Fisheries Buyback Account |
| 113 | Common School Construction Account |
| 263 | Community and Economic Development Fee Account |
| 060 | Community and Technical College Capital Projects Account |
| 246 | Community and Technical College Forest Reserve Account |
| 561 | Community and Technical College Innovation Account |
| 566 | Community Forest Trust Account |
| 14H | Community Preservation and Development Authority Account |
| 27C | Community Reinvestment Account |
| 644 | Community Services Revolving Account |
| 17N | Complete Streets Grant Program Account |
| 21E | Concealed Pistol License Renewal Notification Account |
| 23T | Congestion Relief Traffic Safety Account |
| 20H | Connecting Washington Account |
| 552 | Conservation Assistance Revolving Account |
| 458 | Consolidated Technology Services Revolving Account |
| 21V | Construction Registration Inspection Account |
| 07E | Contract Harvesting Revolving Account |
| 24Q | Cooper Jones Active Transportation Safety Account |
| 373 | Coronavirus Capital Projects Account |
| 706 | Coronavirus State Fiscal Recovery Fund |
| 401 | Correctional Industries Account |
| 206 | Cost of Supervision Account |
| 17A | County 911 Excise Tax Account |
| 186 | County Arterial Preservation Account |
| 03L | County Criminal Justice Assistance Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|---|
| 23M | County Road Administration Board Emergency Loan Account |
| 704 | COVID-19 Public Health Response Account |
| 703 | COVID-19 Unemployment Account |
| 01F | Crime Victims' Compensation Account |
| 328 | Criminal Justice Training Commission Firing Range Maintenance Account |
| 05C | Criminal Justice Treatment Account |
| 781 | Cross-State Trail Account |
| 783 | CWU License Plate Account |
| 275 | CWU Operating Fees Account |
| 21D | Dairy Nutrient Infrastructure Account |
| 482 | Dairy/Forage Facility Revolving Account |
| 18N | Damage Prevention Account |
| 21R | DCYF Contracted Services Performance Improvement Account |
| 02K | Death Investigations Account |
| 380 | Debt-Limit General Fund Bond Retirement Account |
| 381 | Debt-Limit Reimbursable Bond Retirement Account |
| 315 | Dedicated Cannabis Account |
| 23H | Defense Community Compatibility Account |
| 888 | Deferred Compensation Administrative Account |
| 722 | Deferred Compensation Principal Account |
| 600 | Department of Retirement Systems Expense Account |
| 513 | Derelict Vessel Removal Account |
| 851 | Developmental Disabilities Community Services Account |
| 833 | Developmental Disabilities Endowment Trust Account |
| 19N | Diesel Idle Reduction Account |
| 16N | Disabled Veterans Assistance Account |
| 05H | Disaster Response Account |
| 649 | Discrete Component Unit Processing Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|--|
| 21M | Distracted Driving Prevention Account |
| 515 | DNA Data Base Account |
| 201 | DOL Services Account |
| 19T | DOL Technology Improvement and Data Management Account |
| 23C | DOL Tuition Recovery Trust Fund |
| 25U | DOL Wage Lien Account |
| 07W | Domestic Violence Prevention Account |
| 25J | DOT Purple Heart State Account |
| 04R | Drinking Water Assistance Account |
| 05R | Drinking Water Assistance Administrative Account |
| 27D | Driver Resource Center Fund |
| 753 | DSHS Child Support Services Account |
| 738 | DSHS Trust Account |
| 25K | DVA Purple Heart State Account |
| 22D | Early Learning Facilities Development Account |
| 22C | Early Learning Facilities Revolving Account |
| 20L | Early Start Account |
| 098 | Eastern Washington Pheasant Enhancement Account |
| 061 | Eastern Washington University Capital Projects Account |
| 09R | Economic Development Strategic Reserve Account |
| 253 | Education Construction Account |
| 08A | Education Legacy Trust Account |
| 291 | Education Savings Account |
| 421 | Education Technology Revolving Fund |
| 18E | Educator Certification Processing Account |
| 496 | Educator Conditional Scholarship Account |
| 549 | Election Account |
| 20J | Electric Vehicle Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|--|
| 27B | Electric Vehicle Incentive Account |
| 095 | Electrical License Account |
| 11J | Electronic Products Recycling Account |
| 25C | Elementary and Secondary School Emergency Relief III Account |
| 03C | Emergency Medical Services and Trauma Care Systems Trust Account |
| 134 | Employment Services Administrative Account |
| 11A | Employment Training Finance Account |
| 195 | Energy Account |
| 22M | Energy Efficiency Account |
| 27A | Energy Efficiency Revolving Loan Capitalization Account |
| 26G | Energy Facility Site Evaluation Council Account |
| 24R | Energy Independence Act Special Account |
| 422 | Enterprise Services Account |
| 27E | Equitable Access to Credit Program Account |
| 02M | Essential Rail Assistance Account |
| 15R | Evergreen Jobs Training Account |
| 779 | EWU License Plate Account |
| 843 | Exceptional Faculty Awards Endowment Account |
| 03A | Excess Earnings Account |
| 131 | Fair Account |
| 25H | Fair Start for Kids Account |
| 22E | Family and Medical Leave Enforcement Account |
| 22F | Family and Medical Leave Insurance Account |
| 09C | Farm and Forest Account |
| 162 | Farm Labor Contractor Account |
| 536 | Federal Food Service Revolving Account |
| 878 | Federal Forest Revolving Account |
| 688 | Federal Local Rail Service Assistance Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|---|
| 141 | Federal Seizure Account |
| 304 | Ferry Bond Retirement Account |
| 480 | Financial Education Public-Private Partnership Account |
| 14M | Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account |
| 300 | Financial Services Regulation Account |
| 225 | Fingerprint Identification Account |
| 210 | Fire Protection Contractor License Account |
| 086 | Fire Service Training Account |
| 03P | Fire Service Trust Account |
| 146 | Firearms Range Account |
| 07V | Fish and Wildlife Enforcement Reward Account |
| 444 | Fish and Wildlife Equipment Revolving Account |
| 22N | Fish and Wildlife Federal Lands Revolving Account |
| 24N | Fish, Wildlife, and Conservation Account |
| 08G | Flexible Spending Administrative Account |
| 02P | Flood Control Assistance Account |
| 15B | Food Animal Veterinarian Conditional Scholarship Account |
| 17L | Foreclosure Fairness Account |
| 11H | Forest and Fish Support Account |
| 014 | Forest Development Account |
| 190 | Forest Fire Protection Assessment Account |
| 21Q | Forest Health Revolving Account |
| 19C | Forest Practices Application Account |
| 25F | Forest Resiliency Account |
| 08B | Foster Care Endowed Scholarship Trust Account |
| 852 | Foster Care Scholarship Endowment Account |
| 636 | Foster Care Trust Account |
| 22H | Foster Parent Shared Leave Pool Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|---|
| 24B | Foundational Public Health Services Account |
| 835 | Four Year Student Child Care in Higher Education Account |
| 21F | Fred Hutch Account |
| 09E | Freight Mobility Investment Account |
| 11E | Freight Mobility Multimodal Account |
| 222 | Freshwater Aquatic Weeds Account |
| 516 | Fruit and Vegetable Inspection Account |
| 15V | Funeral and Cemetery Account |
| 841 | G. Robert Ross Endowment Account |
| 884 | Gambling Revolving Account |
| 357 | Gardner-Evans Higher Education Construction Account |
| 997 | General Capital Assets Subsidiary Account |
| 001 | General Fund |
| 999 | General Long-Term Obligations Subsidiary Account |
| 12P | Geoduck Aquaculture Research Account |
| 298 | Geologists' Account |
| 01E | Geothermal Account |
| 12N | GET Ready for Math and Science Scholarship Account |
| 21J | Gina Grant Bull Memorial Legislative Page Scholarship Account |
| 08C | Gonzaga University Alumni Association Account |
| 749 | Governor's ICSEW Account |
| 080 | Grade Crossing Protective Account |
| 128 | Grain Inspection Revolving Account |
| 846 | Grants In Aid Scholarships and Fellowships Account |
| 285 | Growth Management Planning and Environmental Review Account |
| 15W | Guaranteed Asset Protection Waiver Account |
| 244 | Habitat Conservation Account |
| 746 | Hanford Area Economic Investment Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|---|
| 207 | Hazardous Waste Assistance Account |
| 17T | Health Benefit Exchange Account |
| 793 | Health Insurance Pool Account |
| 747 | Health Professionals Loan Repayment and Scholarship Program Account |
| 02G | Health Professions Account |
| 545 | Heating Oil Pollution Liability Trust Account |
| 07J | “Helping Kids Speak” Account |
| 24G | Hemp Regulatory Account |
| 11N | Heritage Barn Preservation Account |
| 737 | High Occupancy Vehicle Account |
| 18F | High School Completion Account |
| FH1 | Higher Education Blended Component Units |
| 01L | Higher Education Construction Account |
| FH2 | Higher Education Internal Lending Account |
| 252 | Higher Education Non-Proprietary Local Capital Account |
| 455 | Higher Education Personnel Services Account |
| 664 | Higher Education Retirement Plan Supplemental Benefit Fund – Central Washington University |
| 663 | Higher Education Retirement Plan Supplemental Benefit Fund – Eastern Washington University |
| 668 | Higher Education Retirement Plan Supplemental Benefit Fund – State Board for Community and Technical Colleges |
| 665 | Higher Education Retirement Plan Supplemental Benefit Fund – The Evergreen State College |
| 661 | Higher Education Retirement Plan Supplemental Benefit Fund – University of Washington |
| 667 | Higher Education Retirement Plan Supplemental Benefit Fund – Western Washington University |
| 662 | Higher Education Retirement Plan Supplemental Benefit Fund – Washington State University |
| 303 | Highway Bond Retirement Account |
| 096 | Highway Infrastructure Account |
| 106 | Highway Safety Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|---|
| 22B | Highway Worker Memorial Scholarship Account |
| 10B | Home Security Fund Account |
| 17B | Home Visiting Services Account |
| 10T | Hood Canal Aquatic Rehabilitation Bond Account |
| 497 | Horse Racing Commission Class C Purse Fund Account |
| 169 | Horse Racing Commission Operating Account |
| 485 | Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account |
| 002 | Hospital Data Collection Account |
| 11R | Hospital Infection Control Grant Account |
| 16W | Hospital Safety Net Assessment Account |
| 18L | Hydraulic Project Approval Account |
| 14V | Ignition Interlock Device Revolving Account |
| 470 | Imaging Account |
| 281 | Impaired Driving Safety Account |
| 821 | Impaired Physician Account |
| 12R | Independent Youth Housing Account |
| 23L | Indian Health Improvement Reinvestment Account |
| 08E | Individual Development Account Program Account |
| 17M | Individual-Based/Portable Background Check Clearance Account |
| 03K | Industrial Insurance Premium Refund Account |
| 446 | Industrial Insurance Rainy Day Fund Account |
| 447 | Information Technology Investment Revolving Account |
| 752 | Institutional Clearing and Transmittal Account |
| 01N | Institutional Impact Account |
| 651 | Institutional Residents' Deposit Account |
| 512 | Institutional Stores Account |
| 800 | Institutional Welfare and Betterment Account |
| 443 | Institutions of Higher Education Data Processing Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|--|
| 148 | Institutions of Higher Education Dedicated Local Account |
| 859 | Institutions of Higher Education Endowment Local Account |
| 569 | Institutions of Higher Education Food Services Account |
| 145 | Institutions of Higher Education Grants and Contracts Account |
| 573 | Institutions of Higher Education Housing and Food Account |
| 860 | Institutions of Higher Education Institutional Financial Aid Account |
| 460 | Institutions of Higher Education Motor Pool Account |
| 149 | Institutions of Higher Education Operating Fees Account |
| 570 | Institutions of Higher Education Other Enterprises Account |
| 450 | Institutions of Higher Education Other Facilities Account |
| 448 | Institutions of Higher Education Printing Account |
| 440 | Institutions of Higher Education Stores Account |
| 849 | Institutions of Higher Education Student Loan Account |
| 850 | Institutions of Higher Education Work Study Account |
| 840 | Institutions of Higher Education - Custodial Account |
| 857 | Institutions of Higher Education - Annuity and Life Income Account |
| 143 | Institutions of Higher Education Federal Appropriations Account (Morrill Bankhead Jones Act Account) |
| 522 | Institutions of Higher Education – Associated Students' Account |
| 524 | Institutions of Higher Education – Bookstore Account |
| 528 | Institutions of Higher Education – Parking Account |
| 147 | Institutions of Higher Education – Plant Account |
| 457 | Institutions of Higher Education – Retirement Benefits Revolving Account |
| 138 | Insurance Commissioner's Regulatory Account |
| 24P | Insurance Commissioner's Fraud Account |
| 22R | Internet Consumer Access Account |
| 595 | Interstate 405 and State Route Number 167 Express Toll Lanes Account |
| 20F | Invest in Washington Account |
| 18A | Investing in Innovation Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|---|
| 409 | Investment Income Account |
| 616 | Judges' Retirement Account |
| 543 | Judicial Information Systems Account |
| 177 | Judicial Retirement Administrative Account |
| 729 | Judicial Retirement Principal Account |
| 16A | Judicial Stabilization Trust Account |
| 20N | Judy Transportation Future Funding Program Account |
| 283 | Juvenile Accountability Incentive Account |
| 21W | K-12 Criminal Background Check Account |
| 432 | King Street Railroad Station Facility Account |
| 22S | Landlord Mitigation Program Account |
| 030 | Landowner Contingency Forest Fire Suppression Account |
| 16B | Landscape Architects' License Account |
| 11P | Large On-Site Sewage Systems Account |
| 499 | Law Enforcement Memorial Account |
| 548 | Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account |
| 06K | Lead Paint Account |
| 405 | Legal Services Revolving Account |
| 442 | Legislative Gift Center Account |
| 07L | Legislative International Trade Account |
| 14N | Legislative Oral History Account |
| 838 | LEOFF Retirement System Benefits Improvement Account |
| 547 | Liability Account |
| 06T | License Plate Technology Account |
| 20K | Licensing and Enforcement System Modernization Project Account |
| 09K | Life Sciences Discovery Account |
| 08F | Lighthouse Environmental Programs Account |
| 104 | Limited Fish and Wildlife Account |



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| Account Code | Account Title |
|---------------------|--|
| 17W | Limousine Carriers Account |
| 107 | Liquor Excise Tax Account |
| 501 | Liquor Revolving Account |
| 823 | Livestock Nutrient Management Account |
| 180 | Local Government Administrative Hearings Account |
| 441 | Local Government Archives Account |
| 01T | Local Leasehold Excise Tax Account |
| 185 | Local Museum Account Eastern Washington State Historical Society |
| 184 | Local Museum Account Washington State Historical Society |
| 768 | Local Real Estate Excise Tax Account |
| 034 | Local Sales and Use Tax Account |
| 06N | Local Tax Administration Account |
| 797 | Local Tourism Promotion Account |
| 567 | Long-term Services and Supports Trust Account |
| 578 | Lottery Administrative Account |
| 477 | Lottery Investment Account |
| 150 | Low Income Weatherization and Structural Rehabilitation Assistance Account |
| 21L | Low-Income Home Rehabilitation Revolving Loan Program Account |
| 262 | Manufactured Home Installation Training Account |
| 12F | Manufactured/Mobile Home Dispute Resolution Program Account |
| 25D | Manufacturing and Warehousing Job Centers Account |
| 25G | Manufacturing Cluster Acceleration Account |
| 048 | Marine Fuel Tax Refund Account |
| 16P | Marine Resources Stewardship Trust Account |
| 757 | Maritime Historic Restoration and Preservation Account |
| 19A | Medicaid Fraud Penalty Account |
| 609 | Medical Aid Account |
| 22V | Medical Student Loan Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|--|
| 202 | Medical Test Site Licensure Account |
| 25L | MIL Purple Heart State Account |
| 14R | Military Department Active State Service Account |
| 364 | Military Department Capital Account |
| 08H | Military Department Rental and Lease Account |
| 018 | Millersylvania Park Current Account |
| 603 | Millersylvania Park Trust Account |
| 508 | Miscellaneous Enterprise Activities Account |
| 759 | Miscellaneous Program Account |
| 784 | Miscellaneous Transportation Programs Account |
| 205 | Mobile Home Park Relocation Account |
| 23N | Model Toxics Control Capital Account |
| 23P | Model Toxics Control Operating Account |
| 23R | Model Toxics Control Stormwater Account |
| 844 | Money-Purchase Retirement Savings Administrative Account |
| 07A | Mortgage Lending Fraud Prosecution Account |
| 16K | Mortgage Recovery Fund Account |
| 108 | Motor Vehicle Account |
| 082 | Motorcycle Safety Education Account |
| 26P | Move Ahead WA Account |
| 26Q | Move Ahead WA Flexible Account |
| 16R | Multiagency Permitting Team Account |
| 218 | Multimodal Transportation Account |
| 571 | Multiuse Roadway Safety Account |
| 03M | Municipal Criminal Justice Assistance Account |
| 413 | Municipal Revolving Account |
| 18M | Music Matters Awareness Account |
| 18C | Native Education Public-Private Partnership Account |



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| Account Code | Account Title |
|---------------------|---|
| 26D | Natural Climate Solutions Account |
| 167 | Natural Resources Conservation Areas Stewardship Account |
| 660 | Natural Resources Deposit Account |
| 411 | Natural Resources Equipment Account |
| 22P | Natural Resources Federal Lands Revolving Account |
| 04B | Natural Resources Real Property Replacement Account |
| 154 | New Motor Vehicle Arbitration Account |
| 382 | Nondebt-Limit General Fund Bond Retirement Account |
| 384 | Nondebt-Limit Proprietary Appropriated Bond Retirement Account |
| 385 | Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account |
| 383 | Nondebt-Limit Reimbursable Bond Retirement Account |
| 386 | Nondebt-Limit Revenue Bond Retirement Account |
| 268 | Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account |
| 604 | Normal School Permanent Account |
| 21N | Northeast Washington Wolf-Livestock Management Account |
| 20P | Nursing Facility Quality Enhancement Account |
| 732 | Nursing Home Civil Penalties Account |
| 09L | Nursing Resource Center Account |
| 877 | O.A.S.I. Contribution Account |
| 874 | O.A.S.I. Revolving Account |
| 453 | O.M.W.B.E. Enterprises Account |
| 468 | Office of Financial Management Central Service Account |
| 436 | OFM Labor Relations Service Account |
| 217 | Oil Spill Prevention Account |
| 223 | Oil Spill Response Account |
| 23F | Open Educational Resources Account |
| 18H | Opportunity Expansion Account |
| 17C | Opportunity Express Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|---|
| 801 | Opportunity Scholarship Custodial Account |
| 18G | Opportunity Scholarship Match Transfer Account |
| 07B | Organ and Tissue Donation Awareness Account |
| 01B | ORV and Nonhighway Vehicle Account |
| 12L | Outdoor Education and Recreation Program Account |
| 070 | Outdoor Recreation Account |
| 507 | Oyster Reserve Land Account |
| 23W | Paint Product Stewardship Account |
| 087 | Park Land Trust Revolving Account |
| 02N | Parkland Acquisition Account |
| 159 | Parks Improvement Account |
| 269 | Parks Renewal and Stewardship Account |
| 489 | Pension Funding Stabilization Account |
| 553 | Performance Audits of Government Account |
| 605 | Permanent Common School Account |
| 500 | Perpetual Surveillance and Maintenance Account |
| 415 | Personnel Service Account |
| 22G | Photovoltaic Module Recycling Account |
| 025 | Pilotage Account |
| 297 | Pipeline Safety Account |
| 885 | Plumbing Certificate Account |
| 11M | Poet Laureate Account |
| 20T | Pollution Liability Insurance Agency Underground Storage Tank |
| 544 | Pollution Liability Insurance Program Trust Account |
| 08J | Prescription Drug Consortium Account |
| 892 | Pressure Systems Safety Account |
| 27P | Price Ceiling Unit Emission Reduction Investment Account |
| 08K | Problem Gambling Account |



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| Account Code | Account Title |
|---------------------|---|
| 07N | Produce Railcar Pool Account |
| 16T | Product Stewardship Programs Account |
| 024 | Professional Engineers' Account |
| 755 | Programs for Children and Families Account |
| 777 | Prostitution Prevention and Intervention Account |
| 22W | Public Disclosure Transparency Account |
| 721 | Public Employees' and Retirees' Insurance Account |
| 730 | Public Employees' and Retirees' Insurance Reserve Account |
| 641 | Public Employees' Retirement System Combined Plan 2 and 3 Account |
| 631 | Public Employees' Retirement System Plan 1 Account |
| 887 | Public Facilities Construction Loan Revolving Account |
| 523 | Public Funds Investment Account |
| 04L | Public Health Services Account |
| 319 | Public Health Supplemental Account |
| 006 | Public Records Efficiency, Preservation and Access Account |
| 635 | Public Safety Employees' Retirement System Plan 2 Account |
| 245 | Public Safety Reimbursable Bond Account |
| 111 | Public Service Revolving Account |
| 22L | Public Use General Aviation Airport Loan Revolving Account |
| 234 | Public Works Administration Account |
| 058 | Public Works Assistance Account |
| 099 | Puget Sound Capital Construction Account |
| 320 | Puget Sound Crab Pot Buoy Tag Account |
| 109 | Puget Sound Ferry Operations Account |
| 23S | Puget Sound Gateway Facility Account |
| 14C | Puget Sound Recovery Account |
| 12K | Puget Sound Scientific Research Account |
| 20M | Puget Sound Taxpayer Accountability Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|--|
| 893 | Radiation Perpetual Maintenance Account |
| 20R | Radioactive Mixed Waste Account |
| 16C | Real Estate and Property Tax Administration Assistance Account |
| 06G | Real Estate Appraiser Commission Account |
| 026 | Real Estate Commission Account |
| 04F | Real Estate Education Program Account |
| 06R | Real Estate Research Account |
| 027 | Reclamation Account |
| 237 | Recreation Access Pass Account |
| 267 | Recreation Resources Account |
| 04M | Recreational Fisheries Enhancement Account |
| 097 | Recreational Vehicle Account |
| 25R | Recycled Content Account |
| 25S | Recycling Enhancement Account |
| 14W | Reduced Cigarette Ignition Propensity Account |
| 25T | Refrigerant Emission Management Account |
| 209 | Regional Fisheries Enhancement Group Account |
| 200 | Regional Fisheries Enhancement Salmonid Recovery Account |
| 11B | Regional Mobility Grant Program Account |
| 490 | Regional Transportation Investment District Account |
| 11F | Reinvesting in Youth Account |
| 26W | Renewable Fuels Accelerator Account |
| 19R | Residential Services and Support Account |
| 041 | Resource Management Cost Account |
| 09G | Riparian Protection Account |
| 546 | Risk Management Administration Account |
| 12G | Rockfish Research Account |
| 25E | Rosa Franklin Legislative Internship Program Scholarship Account |



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| Account Code | Account Title |
|---------------------|--|
| 102 | Rural Arterial Trust Account |
| 23B | Rural Jobs Program Match Transfer Account |
| 153 | Rural Mobility Grant Program Account |
| 687 | Rural Rehabilitation Account |
| 689 | Rural Washington Loan Account |
| 03R | Safe Drinking Water Account |
| 708 | Salary and Insurance Contributions Increase Revolving Account |
| 165 | Salary Reduction Account |
| 06A | Salmon Recovery Account |
| 24C | San Juan Islands Programs Account |
| 290 | Savings Incentive Account |
| 359 | School Construction and Skill Centers Building Account |
| 633 | School Employees' Retirement System Combined Plan 2 and 3 Account |
| 475 | School Employees' Benefits Board Dental Benefits Administration Account |
| 474 | School Employees' Benefits Board Flexible Spending and Dependent Care Administrative Account |
| 473 | School Employees' Benefits Board Insurance Reserve Fund |
| 494 | School Employees' Benefits Board Medical Benefits Administrative Account |
| 802 | School Employees' Benefits Board Salary Reduction Account |
| 493 | School Employees' Insurance Account |
| 492 | School Employees' Insurance Administrative Account |
| 19B | School for the Blind Account |
| 26K | School Seismic Safety Grant Program Account |
| 780 | School Zone Safety Account |
| 18V | Science, Technology, Engineering, and Mathematics Education Lighthouse Account |
| 606 | Scientific Permanent Account |
| 22Q | Seattle Mariners Account |
| 24S | Seattle NHL Hockey Account |
| 19F | Seattle Seahawks Account |



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| Account Code | Account Title |
|---------------------|--|
| 18R | Seattle Sounders FC Account |
| 24D | Seattle Storm Account |
| 19M | Seattle University Account |
| 883 | Second Injury Account |
| 407 | Secretary of State's Revolving Account |
| 22U | Secure Drug Take-back Program Account |
| 06J | Securities Prosecution Account |
| 775 | Seized Contraband Account |
| 403 | Self - Insurance Revolving Account |
| 445 | Self-Insured Employer Overpayment Reimbursement Account |
| 845 | Separately Managed Public Funds Investment Account |
| 847 | Separately Managed State Agency Investment Account |
| 456 | Separately Managed State Treasurer's Service Account |
| 21P | Sexual Assault Prevention and Response Account |
| 10F | Share the Road Account |
| 433 | Shared Game Lottery Account |
| 461 | Shared Information Technology System Revolving Account |
| 125 | Site Closure Account |
| 14P | Skeletal Human Remains Assistance Account |
| 08L | Ski & Ride Washington Account |
| 562 | Skilled Nursing Facility Safety Net Trust Fund Account |
| 08M | Small City Pavement and Sidewalk Account |
| 23K | Smoke Detection Device Awareness Account |
| 01M | Snowmobile Account |
| 215 | Special Category C Account |
| 07K | Special License Plate Applicant Trust Account |
| 110 | Special Wildlife Account |
| 16E | Specialized Forest Products Outreach and Education Account |



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| Account Code | Account Title |
|---------------------|---|
| 816 | Stadium and Exhibition Center Account |
| 817 | Stadium and Exhibition Center Construction Account |
| 22A | State Agency Office Relocation Pool Account |
| 277 | State Agency Parking Account |
| 072 | State and Local Improvements Revolving Account - Water Supply Facilities |
| 051 | State and Local Improvements Revolving Account -Waste Disposal Facilities |
| 055 | State and Local Improvements Revolving Account -Waste Disposal Facilities, 1980 |
| 057 | State Building Construction Account |
| 05W | State Drought Preparedness and Response Account |
| 785 | State Educational Trust Fund Account |
| 17E | State Efficiency and Restructuring Account |
| 032 | State Emergency Water Projects Revolving Account |
| 08N | State Financial Aid Account |
| 24T | State Firearms Background Check System Account |
| 20A | State Flower Account |
| 193 | State Forest Nursery Revolving Account |
| 25M | State Health Care Affordability Account |
| 418 | State Health Care Authority Administrative Account |
| 056 | State Higher Education Construction Account |
| 795 | State Investment Board Commingled Monthly Bond Account |
| 865 | State Investment Board Commingled Trust Account |
| 031 | State Investment Board Expense Account |
| 27F | State Lands Development Authority Capital Account |
| 27G | State Lands Development Authority Operating Account |
| 577 | State Lottery Account |
| 08P | State Parks Education and Enhancement Account |
| 081 | State Patrol Highway Account |
| 471 | State Patrol Nonappropriated Airplane Revolving Account |



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| Account Code | Account Title |
|---------------------|--|
| 035 | State Payroll Revolving Account |
| 17P | State Route Number 520 Civil Penalties Account |
| 16J | State Route Number 520 Corridor Account |
| 226 | State Seizures Account |
| 075 | State Social and Health Services Construction Account |
| 355 | State Taxable Building Construction Account |
| 404 | State Treasurer's Service Account |
| 607 | State University Permanent Account |
| 045 | State Vehicle Parking Account |
| 25N | Statewide 988 Behavioral Health Crisis Response and Suicide Prevention Line Account |
| 23J | Statewide Broadband Account |
| 466 | Statewide Information Technology System Development Revolving Account |
| 472 | Statewide Information Technology System Maintenance and Operations Revolving Account |
| 22T | Statewide Tourism Marketing Account |
| 197 | Statute Law Committee Publications Account |
| 23D | Student Achievement Council Tuition Recovery Trust Fund |
| 23A | Student Loan Advocate Account |
| 21T | Suicide-safer Homes Project Account |
| 881 | Supplemental Pension Account |
| 04H | Surface Mining Reclamation Account |
| 416 | Surplus and Donated Food Commodities Revolving Account |
| 02A | Surveys and Maps Account |
| 01P | Suspense Account |
| 24U | Sustainable Farms and Fields Account |
| 511 | Tacoma Narrows Toll Bridge Account |
| 642 | Teachers' Retirement System Combined Plan 2 and 3 Account |
| 632 | Teachers' Retirement System Plan 1 Account |
| 24V | Telebehavioral Health Access Account |



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| Account Code | Account Title |
|---------------------|--|
| 214 | Temporary Worker Housing Account |
| 786 | TESC License Plate Account |
| 066 | The Evergreen State College Capital Projects Account |
| 289 | Thurston County Capital Facilities Account |
| 02W | Timber Tax Distribution Account |
| 828 | Tobacco Prevention and Control Account |
| 825 | Tobacco Settlement Account |
| 495 | Toll Collection Account |
| 389 | Toll Facility Bond Retirement Account |
| 05M | Tourism Development and Promotion Account |
| 15A | Transitional Housing Operating and Rent Account |
| 550 | Transportation 2003 Account (Nickel Account) |
| 410 | Transportation Equipment Account |
| 144 | Transportation Improvement Account |
| 305 | Transportation Improvement Board Bond Retirement Account |
| 094 | Transportation Infrastructure Account |
| 08T | Transportation Innovative Partnership Account |
| 09H | Transportation Partnership Account |
| 12T | Traumatic Brain Injury Account |
| 076 | Treasury Income Account |
| 503 | Tuition Recovery Trust Account |
| 196 | Unclaimed Personal Property Account |
| 182 | Underground Storage Tank Account |
| 01R | Undistributed Receipts Account |
| 24W | Undocumented Student Support Loan Match Account |
| 620 | Unemployment Compensation Account |
| 119 | Unemployment Compensation Administration Account |
| 622 | Unemployment Compensation Federal Employees' Benefit Payment Account |



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| Account Code | Account Title |
|---------------------|---|
| 25B | Unemployment Insurance Relief Account |
| 04E | Uniform Commercial Code Account |
| 438 | Uniform Dental Plan Benefits Administration Account |
| 439 | Uniform Medical Plan Benefits Administration Account |
| 12H | Uniformed Service Shared Leave Pool Account |
| 19J | Universal Communications Services Account |
| 16G | Universal Vaccine Purchase Account |
| 505 | University of Washington - University Hospital Account |
| 348 | University of Washington Bond Retirement Account |
| 064 | University of Washington Building Account |
| 387 | University of Washington Facilities Bond Retirement Account |
| 774 | UW License Plate Account |
| 260 | UW Operating Fees Account |
| 04V | Vehicle License Fraud Account |
| 11V | Veteran Estate Management Account |
| 27H | Veterans and Military Members Suicide Prevention Account |
| 10K | Veterans Innovations Program Account |
| 24F | Veterans Service Officer Account |
| 08V | Veterans Stewardship Account |
| 213 | Veterans' Emblem Account |
| 526 | Veterans' Memorial Account |
| 21U | Veterans' In-state Service Shared Leave Pool Account |
| 575 | Vocational Education Revolving Account Corrections |
| 23V | Voluntary Cleanup Account |
| 17V | Volunteer Firefighters Account |
| 204 | Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account |
| 614 | Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account |
| 23G | Vulnerable Roadway User Education Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|--|
| 071 | Warm Water Game Fish Account |
| 799 | Washington Achieving a Better Life Experience Program Account |
| 25A | Washington Apples Account |
| 11K | Washington Auto Theft Prevention Authority Account |
| 748 | Washington Career and College Pathways Innovation Challenge Program Account |
| 09J | Washington Coastal Crab Pot Buoy Tag Account |
| 463 | Washington College Savings Program Account |
| 653 | Washington Distinguished Professorship Trust Account |
| 20G | Washington Farmers and Ranchers Account |
| 534 | Washington Graduate Fellowship Trust Account |
| 23E | Washington History Day Account |
| 532 | Washington Housing Trust Fund |
| 20E | Washington Internet Crimes Against Children Account |
| 773 | Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account |
| 882 | Washington Judicial Retirement System Account |
| 819 | Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account |
| 829 | Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account |
| 09T | Washington Main Street Trust Fund Account |
| 17F | Washington Opportunity Pathways Account |
| 707 | Washington Rescue Plan Transition Account |
| 25V | Washington State Attorney General Charitable Asset Protection Account |
| 21G | Washington State Aviation Account |
| 525 | Washington State Combined Fund Drive Account |
| 498 | Washington State Council of Fire Fighters Benevolent Account |
| 16F | Washington State Flag Account |
| 27M | Washington State Global War on Terror Memorial Account |
| 645 | Washington State Historical Trust Account |



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| Account Code | Account Title |
|---------------------|--|
| 26H | Washington State Leadership Board Account |
| 26J | Washington State Leadership Board Special License Plate Account |
| 06H | Washington State Legacy Project, State Library, and Archives Account |
| 14E | Washington State Library Operations Account |
| 24E | Washington State Library-Archives Building Account |
| 615 | Washington State Patrol Retirement System Plan 1 Account |
| 630 | Washington State Patrol Retirement System Plan 2 Account |
| 347 | Washington State University Bond Retirement Account |
| 062 | Washington State University Building Account |
| 21A | Washington State Wrestling Account |
| 26T | Washington Student Loan Account |
| 20W | Washington Tennis Account |
| 551 | Washington Youth and Families Account |
| 08W | Washington's National Park Fund Account |
| 044 | Waste Reduction, Recycling, and Litter Control Account |
| 08R | Waste Tire Removal Account |
| 21H | Wastewater Treatment Plant Operator Certification Account |
| 727 | Water Pollution Control Revolving Account |
| 564 | Water Pollution Control Revolving Administration Account |
| 11W | Water Quality Capital Account |
| 176 | Water Quality Permit Account |
| 16V | Water Rights Processing Account |
| 10G | Water Rights Tracking System Account |
| 22K | Watershed Restoration and Enhancement Account |
| 366 | Watershed Restoration and Enhancement Bond Account |
| 377 | Watershed Restoration and Enhancement Taxable Bond Account |
| 04W | Waterworks Operator Certification Account |
| 09A | We Love Our Pets Account |



State Administrative and Accounting Manual

| Account Code | Account Title |
|---------------------|---|
| 065 | Western Washington University Capital Projects Account |
| 25P | Wildfire Response, Forest Restoration, and Community Resilience Account |
| 14A | Wildlife Rehabilitation Account |
| 007 | Winter Recreation Program Account |
| 19W | Wolf-livestock Conflict Account |
| 160 | Wood Stove Education and Enforcement Account |
| 163 | Worker and Community Right to Know Account |
| 24J | Workforce Education Investment Account |
| 776 | WSU License Plate Account |
| 271 | WSU Operating Fees Account |
| 778 | WWU License Plate Account |
| 19K | Yakima Integrated Plan Implementation Account |
| 565 | Yakima Integrated Plan Implementation Revenue Recovery Account |
| 20C | Yakima Integrated Plan Implementation Taxable Bond Account |
| 818 | Youth Athletic Facility Account |
| 235 | Youth Tobacco and Vapor Products Prevention Account |



75.40 General Ledger Account Codes

| Section | Title | Effective Date | Page Number |
|----------|--|----------------|---------------------|
| 75.40.10 | Sequential by code number | July 1, 2022 | 462 |
| 75.40.20 | Sequential by code number with description | July 1, 2022 | 480 |

75.40.10 Sequential by code number

July 1, 2022

GL CODE GENERAL LEDGER CODE

0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)

| | |
|------|---|
| 0001 | Estimated cash receipts |
| 0002 | Estimated cash disbursements |
| 0003 | Estimated 25th month cash disbursements |
| 0004 | Estimated encumbrances |
| 0005 | Estimated unallotted FTEs |
| 0006 | Estimated accrued receipts |
| 0064 | Estimated contract expenditures |
| 0110 | Approved estimated FTEs |
| 0111 | Adjusted estimated FTEs |
| 0120 | Actual FTEs |
| 0130 | Accrued FTEs |
| 0139 | Receivable liquidations |
| 0140 | FTE liquidations |
| 0159 | Liability liquidations |
| 0311 | Adjusted estimated revenue |
| 0611 | Approved unallotted |



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GL CODE GENERAL LEDGER CODE

| | |
|------|--------------------------------------|
| 0612 | Adjusted unallotted |
| 0613 | Adjusted unallotted |
| 0621 | Approved allotments |
| 0622 | Adjusted allotments |
| 0623 | Adjusted allotments |
| 0631 | Approved reserve |
| 0632 | Adjusted reserve |
| 0633 | Adjusted reserve |
| 0651 | Federal cost allocation expenditures |
| 0910 | Budgetary control |
| 0995 | Expenditure control |
| 0998 | Statistical clearing |

1000 - ASSETS OTHER THAN CAPITAL

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

1200 - INVESTMENTS

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



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE

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

1300 - SHORT-TERM RECEIVABLES

1310 AND 1320 - SHORT-TERM RECEIVABLES

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



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GL CODE GENERAL LEDGER CODE

1340 - ALLOWANCE FOR UNCOLLECTABLE SHORT-TERM RECEIVABLES

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

1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES

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

1380 AND 1390 - OTHER SHORT-TERM RECEIVABLES

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

1400 - INVENTORIES

- 1410 Consumable Inventories
- 1415 Donated Inventories



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE

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

1500 - PREPAID EXPENSES

- 1510 Prepaid Expenses

1600 - LONG-TERM RECEIVABLES

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

1640 - ALLOWANCE FOR UNCOLLECTABLE LONG-TERM RECEIVABLES

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

1650 - LONG-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES

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



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE

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

1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION

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

1900 - OTHER ASSETS

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

1970 - DEFERRED OUTFLOWS OF RESOURCES

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

2000 - CAPITAL ASSETS

2100 - NON-DEPRECIABLE CAPITAL ASSETS

- 2110 Land
- 2120 Transportation Infrastructure – Modified Approach



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GL CODE GENERAL LEDGER CODE

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

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

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

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

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

2500 - CONSTRUCTION IN PROGRESS

- 2510 Construction in Progress

2600 - INTANGIBLE RIGHT-TO-USE CAPITAL ASSETS



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE

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

3000 - REVENUES AND OTHER FINANCING SOURCES

3100 - ESTIMATED REVENUES

| | |
|------|------------------------------|
| 3110 | Approved Estimated Revenues |
| 3198 | Estimated Revenue – Original |

3200 - ACTUAL REVENUES

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

4300 - CASH IN CUSTODY OF STATE TREASURER

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



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GL CODE GENERAL LEDGER CODE

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

5000 - LIABILITIES

5100 - SHORT-TERM LIABILITIES

5110 - SHORT-TERM PAYABLES

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

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

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



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GL CODE GENERAL LEDGER CODE

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

5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES

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

5160 - SHORT-TERM BONDS PAYABLE

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

5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE

- 5171 Installment-Purchase Contracts Payable



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GL CODE GENERAL LEDGER CODE

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

5180 and 5190 - OTHER SHORT-TERM LIABILITIES

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

5200 - LONG-TERM OBLIGATIONS



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GL CODE GENERAL LEDGER CODE

5210, 5220, and 5240 - LONG-TERM PAYABLES

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

5250 - LONG-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES

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

5260 - LONG-TERM BONDS PAYABLE

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

5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE

- 5271 Installment-Purchase Contracts Payable



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GL CODE GENERAL LEDGER CODE

- 5272 Lease-to-Own Agreements Payable
- 5273 Certificates of Participation/Notes Payable
- 5274 Right-to-Use Lease Liability
- 5275 Subscription Information Technology Liability

5280 and 5290 - OTHER LONG-TERM OBLIGATIONS

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

5900 - OTHER CREDITS

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

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

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



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GL CODE GENERAL LEDGER CODE

- 5268 Deferred Inflows on Bond Refundings
- 5283 Deferred Inflows on Hedging Derivative Instruments
- 5288 Deferred Inflows on Irrevocable Split-Interest Agreements
- 5292 Unavailable Revenues – Long-term
- 5294 Deferred Inflows on Other Postemployment Benefits
- 5295 Deferred Inflows on Right-to-Use Leases

6000 - BUDGETARY AUTHORITY AND ESTIMATED EXPENDITURES

6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES

- 6110 Approved Unallotted Expenditure Authority
- 6120 Approved Lapsing

6200 - ALLOTMENTS

- 6210 Approved Allotments
- 6215 Estimated Unallotted Expenses

6300 - RESERVES

- 6310 Approved Reserves

6400 - OTHER ALLOTMENT CHARGES

- 6410 Encumbrances

6500 - EXPENDITURES/EXPENSES

- 6505 Accrued Expenditures/Expenses
- 6510 Cash Expenditures/Expenses
- 6511 Depreciation/Amortization Expense
- 6512 Amortization Expense



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GL CODE GENERAL LEDGER CODE

- 6514 Capital Asset Acquisitions by Other Financing Sources
- 6515 Bad Debts Expense
- 6516 Cost of Goods Sold
- 6525 Expense Adjustments/Eliminations (GAAP)
- 6560 Estimated Accrued Expenditures/Expenses
- 6591 Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)
- 6592 Interest Expense (General Long-Term Obligations Subsidiary Account Only)
- 6593 Amortization Expense (General Long-Term Obligations Subsidiary Account Only)
- 6594 Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)
- 6595 Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)
- 6596 Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)
- 6597 Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
- 6598 Pension Expense (General Long-Term Obligations Subsidiary Account Only)
- 6599 Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)

7000 - AFRS/TREASURY CLEARING

7100 - IN-PROCESS CONTROL

- 7110 Receipts In-Process
- 7120 Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
- 7130 Warrant Cancellations In-Process
- 7140 Journal Vouchers In-Process

9000 - FUND BALANCE AND NET POSITION

9100 - BUDGETARY CONTROL

- 9100 Budgetary Control Summary



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GL CODE GENERAL LEDGER CODE

9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE

- 9110 Nonspendable Permanent Fund Principal
- 9112 Nonspendable Permanent Funds – Unrealized Gain/Loss
- 9120 Nonspendable Consumable Inventories
- 9130 Nonspendable Student Loans Receivable
- 9131 Nonspendable Receivables - Long-Term

9200 - RESTRICTED FUND BALANCE

- 9230 Restricted for Higher Education
- 9231 Restricted for Permanent Funds – Realized Investment Losses
- 9232 Restricted for Education
- 9234 Restricted for Transportation
- 9235 Restricted for Bond Covenants
- 9238 Restricted for Other Purposes
- 9240 Restricted for Human Services
- 9242 Restricted for Wildlife and Natural Resources
- 9244 Restricted for Local Grants and Loans
- 9246 Restricted for School Construction
- 9248 Restricted for State Facilities
- 9250 Restricted for Budget Stabilization
- 9252 Restricted for Debt Service
- 9255 Restricted for Cash and Investments with Escrow Agents and Trustees
- 9260 Restricted for Pollution Remediation Liabilities
- 9265 Restricted for Asset Retirement Obligations
- 9270 Restricted for Unspent Bond Proceeds
- 9271 Restricted for Operations and Maintenance Reserve
- 9272 Restricted for Repair and Replacement Reserve



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE

- 9273 Restricted for Revenue Stabilization
- 9274 Restricted for Unspent GARVEE Bond Proceeds
- 9275 Restricted for Deferred Sales Tax
- 9283 Restricted for Third Tier Debt Service
- 9284 Restricted for Fourth Tier Debt Service
- 9285 Restricted for GARVEE Bond Debt Service

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

- 9310 Committed for Higher Education
- 9311 Committed for Education
- 9320 Committed for Transportation
- 9321 Committed for Other Purposes
- 9323 Committed for Human Services
- 9324 Committed for Wildlife and Natural Resources
- 9325 Committed for Local Grants and Loans
- 9330 Committed for State Facilities
- 9340 Committed for Debt Service

9370 - ASSIGNED FUND BALANCE

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

9390 - UNASSIGNED FUND BALANCE

- 9390 Unassigned

9510, 9513, and 9514 - BUDGETARY RESERVES

- 9510 Reserved for Encumbrances
- 9513 Reserved for Encumbrances for Reappropriated Capital Appropriations



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE

9514 Reserved for Encumbrances for Continuing Operating Expenditure Authority

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

9350 Net Investment in Capital Assets (OFM Only)

9400 Accumulated Earnings (Losses)

9410 Restricted Net Position

9450 Unrestricted Net Position (OFM Only)

9545 Restricted for Unemployment Compensation

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

9546 Restricted for Pensions

9550 Restricted for Pensions

9551 Restricted for Deferred Compensation Participants

9554 Restricted for Local Government Pooled Investments Participants

9584 Restricted for Custodial

9601 Restricted for Members (DRS Only)

9602 Restricted for TAP 3 Annuity (DRS Only)

9603 Restricted for Benefits (DRS Only)

9604 Restricted for Benefits – Medical (DRS Only)

9607 Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only)

9608 Restricted for Members Defined Contributions – SIB (DRS Only)

9609 Restricted for Members Defined Contributions – Self-Directed (DRS Only)

9700 - FUND BALANCE/NET POSITION CHANGES AND CORRECTIONS

9720 Prior Period Material Corrections (OFM Only)

9721 Fund Type Reclassification Changes (OFM Only)

9722 Accounting Policy Changes (OFM Only)

9723 Capital Asset Policy Changes



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE

9800 - GENERAL CAPITAL ASSETS VALUATION

9850 Investment in General Capital Assets

9900 - AFRS CLEARING

9910 Current Period Clearing (Subsidiary Accounts Only)

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

9940 Reserve Clearing (DRS Only)

9998 Beginning Balance Clearing (OFM Only)

75.40.20 Sequential by code number with description

July 1, 2022

GL CODE GENERAL LEDGER CODE DESCRIPTION

0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE) ACCOUNTS

0001 Estimated cash receipts

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

0002 Estimated cash disbursements

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

0003 Estimated 25th month cash disbursements

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

0004 Estimated encumbrances

This GL code is used to record estimated encumbrances.

0005 Estimated unallotted FTEs



State Administrative and Accounting Manual

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---------|---|
| | This GL code is used to record estimated unallotted FTEs. |
| 0006 | Estimated accrued receipts This GL code is used to record estimated accrued receipts. |
| 0064 | Estimated contract expenditures This GL code is used to record estimated contract expenditures. |
| 0110 | Approved estimated FTEs Equivalent of 2088 hours of work in a fiscal year. "Approved" indicates that OFM has reviewed and approved the allotment. |
| 0111 | Adjusted estimated FTEs Equivalent of 2088 hours of work in a fiscal year. "Adjusted" indicates that this is an allotment change made by the agency and is not reviewed and approved by OFM. |
| 0120 | Actual FTEs This GL code is used to record FTEs disbursed from July 1 to June 30. |
| 0130 | Accrued FTEs This GL code is used to record FTEs that have not yet been disbursed. |
| 0139 | Receivable liquidations This GL code is used to record receivable liquidations. |
| 0140 | FTE liquidations This GL code is used to record FTE liquidations (DSHS and HCA). |
| 0159 | Liability liquidations This GL code is used to record liability liquidations. |
| 0311 | Adjusted estimated revenue |



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



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GL CODE GENERAL LEDGER CODE DESCRIPTION

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

0651 Federal cost allocation expenditures

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

0910 Budgetary control

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

0995 Expenditure control

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

0998 Statistical clearing

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

1000 - ASSETS OTHER THAN CAPITAL

1100 - CASH

1110 Cash in Bank

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

1120 Undeposited Local Cash

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

1130 Petty Cash

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

1140 Restricted Cash and Investments – Current Operations



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GL CODE GENERAL LEDGER CODE DESCRIPTION

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

1150 Cash with Fiscal Agents

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

1200 - INVESTMENTS

1205 Temporary and/or Pooled Cash Investments

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

1206 Investments with Local Government Investment Pool

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

1209 Short-Term Portion of Long-Term Investments

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

1210 Investments

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

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

1215 Investments under Reverse Repurchase Agreements

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

1216 Collateral held under Securities Lending Agreements



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



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



State Administrative and Accounting Manual

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



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



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GL CODE GENERAL LEDGER CODE DESCRIPTION

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

1354 Due from Other Agencies

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

1355 Due from Other Funds – Pooled Cash and Investments

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

1359 Due from Component Units

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

1380 and 1390 - OTHER SHORT-TERM RECEIVABLES

1381 Premium Estimated Receivables

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

1382 L & I Self Insurance Receivables

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

1383 Travel Advances

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

1400 - INVENTORIES

1410 Consumable Inventories

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

1415 Donated Inventories

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

1420 Merchandise Inventories



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GL CODE GENERAL LEDGER CODE DESCRIPTION

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

1430 Work-in-Process Inventories

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

1440 Raw Materials Inventories

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

1450 Livestock

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

1500 - PREPAID EXPENSES

1510 Prepaid Expenses

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

1600 - LONG-TERM RECEIVABLES

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

1611 Taxes Receivable

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

1614 Loans Receivable

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

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

1615 Allowance for Forgivable Loans - Nonprofits

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



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

1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES

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

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

1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES



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

1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION

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



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GL CODE GENERAL LEDGER CODE DESCRIPTION

1900 - OTHER ASSETS

- 1910 Unamortized Discounts on Bonds Sold
The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount - Bonds."
- 1911 Unamortized Discounts on Certificates of Participation
The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3221 Revenue Source Code 0868 "Original Issue Discount - COPs."
- 1919 Other Noncurrent Assets
This GL code is used to record other noncurrent assets such as unamortized bond insurance costs.
- 1950 Investment in Joint Ventures
This GL code is used to record explicit, measurable equity interests in joint ventures.
- 1960 Restricted Net Pension Asset
The balance of this GL code represents the state's proportionate share of overfunded defined benefit pension plans.

1970 - DEFERRED OUTFLOWS OF RESOURCES

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

- 1971 Deferred Outflows on COP Refundings
The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) COP and the net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."



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

2000 - CAPITAL ASSETS



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE DESCRIPTION

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

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

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

- Non-Depreciable Capital Assets
- Depreciable Capital Assets

2100 - NON-DEPRECIABLE CAPITAL ASSETS

2110 Land

The balance of this GL code represents the original cost, or estimated value at time of donation, of land owned by the state. Land also includes land use rights with indefinite useful lives, such as easements, mineral, timber, and water rights, acquired with the purchase of the underlying land.

2120 Transportation Infrastructure – Modified Approach

The balance of this GL code represents the cost of the state highway system operated by the Department of Transportation. These assets normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets, and include roads, bridges, tunnels, and drainage systems related to roads. Infrastructure included in this category use the modified approach to depreciation. (Depreciable transportation infrastructure and all other infrastructure assets are categorized under "Infrastructure" GL Code 2370).

2130 Art Collections, Library Reserve Collections, and Museum and Historical Collections

The balance of this GL code represents the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are not diminished over time and meet the criteria for a non-capitalizable collection (refer to Subsection 30.20.22.a), but are capitalized at the discretion of the agency.

2140 Intangible Assets with Indefinite Useful Lives

The balance of this GL code represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset such as permanent easements or water rights not acquired with a land purchase. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives" and GL 2110 "Land."



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE DESCRIPTION

2200 - BUILDINGS

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

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

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



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE DESCRIPTION

2400 - FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES

- 2410 Furnishings and Equipment
The balance of this GL code represents the acquisition cost of furnishings, equipment, and other tangible property not included elsewhere with a useful life of more than one year.
- 2420 Allowance for Depreciation – Furnishings and Equipment
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.
- 2430 Library Resources
The balance of this GL code represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use.

This does not include certain library reserve collections with historical or literary significance where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.
- 2440 Allowance for Depreciation – Library Resources
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of library resources.
- 2450 Art Collections, Library Reserve Collections, and Museum and Historical Collections
The balance of this GL code represents the cost of individual works of art or a group of items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.

This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.
- 2460 Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections
The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.
- 2470 Intangible Assets with Definite Useful Lives



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GL CODE GENERAL LEDGER CODE DESCRIPTION

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

2480 Allowance for Amortization – Intangible Assets

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

2500 - CONSTRUCTION IN PROGRESS

2510 Construction in Progress

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

2600 - INTANGIBLE RIGHT-TO-USE CAPITAL ASSETS

2610 Lease Asset – Land

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

2620 Allowance for Amortization – Land Lease Asset

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

2630 Lease Asset – Building

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

2640 Allowance for Amortization – Building Lease Asset

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

2650 Lease Asset – Equipment



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GL CODE GENERAL LEDGER CODE DESCRIPTION

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

2660 Allowance for Amortization – Equipment Lease Asset

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

2670 Subscription Information Technology Asset

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

2680 Allowance for Amortization – Subscription Information Technology Asset

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

3000 - REVENUES AND OTHER FINANCING SOURCES

3100 - ESTIMATED REVENUES

3110 Approved Estimated Revenues

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

3198 Estimated Revenue – Original

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

3200 - ACTUAL REVENUES

3205 Accrued Revenues

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

3210 Cash Revenues



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GL CODE GENERAL LEDGER CODE DESCRIPTION

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

3213 Gains and Losses on Sales of Capital Assets

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

3215 Immaterial Adjustments to Prior Periods

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

3220 Noncash Revenues

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

3221 Other Financing Sources

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

3225 Revenue Adjustments/Eliminations (GAAP)

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

3260 Estimated Accrued Revenues

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

4300 - CASH IN CUSTODY OF STATE TREASURER

4310 Current Treasury Cash Activity (OST Only)



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE DESCRIPTION

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

4315 Warrants Outstanding (OST Only)

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

4320 Beginning Treasury Cash Balance Administering Agency (OFM Only)

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

4325 Beginning Treasury Cash Balance – Agency

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

5000 - LIABILITIES

5100 - SHORT-TERM LIABILITIES

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

5111 Accounts Payable

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

5112 Interest Payable

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

5113 Claims and Judgments Payable

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



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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



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



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GL CODE GENERAL LEDGER CODE DESCRIPTION

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

5175 Subscription Information Technology Liability

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

5180 and 5190 - OTHER SHORT-TERM LIABILITIES

5180 Paid Family and Medical Leave Deductions Payable

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

5181 Employee Insurance Deductions Payable

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

5182 EBT Authorized Benefits Payable

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

5183 Long-Term Support Services Deductions Payable

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

5184 Tuition Benefits Payable

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

5185 Net Pension Liability

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

5186 Other Postemployment Benefits Liability

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

5187 Industrial Insurance and Medical Aid Deductions Payable

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



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

5200 - LONG-TERM OBLIGATIONS



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE DESCRIPTION

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

5210, 5220, and 5240 - LONG-TERM PAYABLES

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



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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE DESCRIPTION

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

5299 Other Obligations

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

5900 - OTHER CREDITS

5910 Unamortized Premiums on Bonds Sold

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

5920 Unamortized Premiums on COPs Sold

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

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

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

5192 Unavailable Revenues – Short-term

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

5265 Deferred Inflows on Pensions



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



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GL CODE GENERAL LEDGER CODE DESCRIPTION

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

6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL

6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES

6110 Approved Unallotted Expenditure Authority

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

6200 - ALLOTMENTS

6120 Approved Lapsing

6210 Approved Allotments

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

6215 Estimated Unallotted Expenses

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

6300 - RESERVES

6310 Approved Reserves

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

6400 - OTHER ALLOTMENT CHARGES

6410 Encumbrances

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



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GL CODE GENERAL LEDGER CODE DESCRIPTION

6500 - EXPENDITURES/EXPENSES

- 6505 Accrued Expenditures/Expenses
This GL code is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid.
- 6510 Cash Expenditures/Expenses
This GL code is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.
- 6511 Depreciation/Amortization Expense
This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."
- 6512 Amortization Expense
This GL code is used to recognize amortization of premiums and discounts on debt instruments as well as deferred outflows and inflows on debt refunding recorded in proprietary and trust funds, using Subobject WB "Amortization."

This GL code is also used to recognize amortization of deferred outflows on asset retirement obligations recorded in proprietary and trust funds, using Subobject WG "Asset Retirement Obligation Expense."
- 6514 Capital Asset Acquisitions by Other Financing Sources
This GL code is used to record acquisitions of capital assets through lease agreements, subscription-based IT arrangements, or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221.
- 6515 Bad Debts Expense
This GL code is used to record the expense recognized in the process of valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected.
- 6516 Cost of Goods Sold
This GL code is used to record the inventory cost incurred upon sale of purchased or produced merchandise held for resale. (Used only with sub-objects FA through FJ.)
- 6525 Expense Adjustments/Eliminations (GAAP)



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE DESCRIPTION

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

6560 Estimated Accrued Expenditures/Expenses

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

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

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

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

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

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

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

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

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

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

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

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



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GL CODE GENERAL LEDGER CODE DESCRIPTION

This GL code is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC) in the General Long-Term Obligations Subsidiary Account. GL Code 6596 is to be offset with an entry to GL Code 1960 "Net Pension Asset." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."

6597 Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)

This GL code is used to record the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off. To be used in the General Capital Assets Subsidiary Account only with Subobject WF "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."

6598 Pension Expense (General Long-Term Obligations Subsidiary Account Only)

This GL code is used to record the current year adjustment to the state's net pension liability in the General Long-Term Obligations Subsidiary Account. GL Code 6598 is only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."

6599 Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)

This GL code is used to recognize asset retirement expenses related to governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6599 is to be offset by an entry to GL Code 5289 "Asset Retirement Obligation." Only used with Subobject WG "Asset Retirement Obligation (General Long-Term Obligations Subsidiary Account Only)."

7000 - AFRS/TREASURY CLEARING

7100 - IN-PROCESS CONTROL

7110 Receipts In-Process

This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.

7120 Warrants In-Process/ACH (Automated Clearing House) Payments In-Process

This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.

7130 Warrant Cancellations In-Process

This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.



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GL CODE GENERAL LEDGER CODE DESCRIPTION

7140 Journal Vouchers In-Process

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

9000 - FUND BALANCE AND NET POSITION

9100 - BUDGETARY CONTROL

9100 Budgetary Control Summary

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

9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE

9110 Nonspendable Permanent Fund Principal

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

9112 Nonspendable Permanent Funds – Unrealized Gain/Loss

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

9120 Nonspendable Consumable Inventories

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

9130 Nonspendable Student Loans Receivable

The balance of this GL code represents the portion of fund balance that cannot be spent because student loans receivable do not represent available spendable resources even though they are a component of net current assets.

9131 Nonspendable Receivables - Long-Term



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GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents the portion of fund balance that cannot be spent because net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1659) do not represent available spendable resources even though they are a component of net current assets.

9230 Restricted for Higher Education

The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).

9231 Restricted for Permanent Funds – Realized Investment Losses

The balance in this GL code represents the unamortized portion of realized investment losses that resulted in or would have resulted in a negative net change in fund balance exclusive of unrealized gains and losses. These realized investment losses are tracked separately and amortized against future beneficiary distributions.

9232 Restricted for Education

The balance of this GL code represents that portion of fund balance that is restricted for expenditure for K-12 education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).

9234 Restricted for Transportation

The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).

9235 Restricted for Bond Covenants

The balance of this GL code represents that portion of fund balance that is restricted by bond covenants.

9238 Restricted for Other Purposes

The balance of this GL code represents that portion of fund balance that is restricted for expenditure for other purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).

9240 Restricted for Human Services

The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).

9242 Restricted for Wildlife and Natural Resources



State Administrative and Accounting Manual

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---------|---|
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |
| 9244 | Restricted for Local Grants and Loans |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |
| 9246 | Restricted for School Construction |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |
| 9248 | Restricted for State Facilities |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |
| 9250 | Restricted for Budget Stabilization |
| | The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article VII, section 12 of the State Constitution. |
| 9252 | Restricted for Debt Service |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for debt service purposes by the parties external to the State (such as creditors). |
| 9255 | Restricted for Cash and Investments with Escrow Agents and Trustees |
| | The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements. |
| 9260 | Restricted for Pollution Remediation Liabilities |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for pollution remediation purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments). |
| 9265 | Restricted for Asset Retirement Obligations |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for asset retirement purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments). |
| 9270 | Restricted for Unspent Bond Proceeds |



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



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| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---------|---|
| | The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature. |
| 9321 | Committed for Other Purposes |
| | The balance of this GL code represents fund balances committed to other purposes where resources are used only for the specific purpose(s) determined by formal action of the state legislature. |
| 9323 | Committed for Human Services |
| | The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature. |
| 9324 | Committed for Wildlife and Natural Resources |
| | The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature. |
| 9325 | Committed for Local Grants and Loans |
| | The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature. |
| 9330 | Committed for State Facilities |
| | The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature. |
| 9340 | Committed for Debt Service |
| | The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature. |
| | 9370 - ASSIGNED FUND BALANCE |
| 9370 | Assigned for Working Capital (OFM Only) |
| | The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources. |
| 9372 | Assigned for Other Purposes |
| | The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s). |
| | 9390 - UNASSIGNED FUND BALANCE |



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GL CODE GENERAL LEDGER CODE DESCRIPTION

9390 Unassigned

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

9510, 9513 and 9514 - BUDGETARY RESERVES

9510 Reserved for Encumbrances

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

9513 Reserved for Encumbrances for Reappropriated Capital Appropriations

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

9514 Reserved for Encumbrances for Continuing Operating Expenditure Authority

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

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

9350 Net Investment in Capital Assets (OFM Only)

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

9400 Accumulated Earnings (Losses)

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

9410 Restricted Net Position



State Administrative and Accounting Manual

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



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



State Administrative and Accounting Manual

GL CODE GENERAL LEDGER CODE DESCRIPTION

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

9900 - AFRS CLEARING

9910 Current Period Clearing (Subsidiary Accounts Only)

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

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

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

9940 Reserve Clearing (DRS Only)

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

9998 Beginning Balance Clearing (OFM Only)

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



75.50 Expenditure Authority Codes

| Section | Title | Effective Date | Page Number |
|----------|--|----------------|---------------------|
| 75.50.10 | Expenditure authority type and expenditure character codes with descriptions | Mar. 18, 2020 | 527 |
| 75.50.20 | Operating expenditure authority codes | Mar. 18, 2020 | 530 |
| 75.50.30 | Capital expenditure authority codes | Mar. 18, 2020 | 531 |
| 75.50.40 | Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule | Mar. 18, 2020 | 532 |

75.50.10 Expenditure authority type and expenditure character codes with descriptions

Mar. 18, 2020

| Expenditure Authority Type Code | Expenditure Authority Type Description |
|---------------------------------|---|
| 1 | State Denotes appropriations funded by revenues generated by the state's authority to tax, license, or collect fees from the public. |
| 2 | Federal Denotes appropriations funded by grants and contracts with federal government agencies. |
| 3 | Federal - Unanticipated Denotes expenditure authority funded by grants and contracts with federal government agencies that were not included in the biennial budget request. |
| 4 | Governor's Emergency Allocation Denotes the appropriation assigned to the funding identified as "Governor's Emergency" in the Appropriation Act. |
| 6 | Nonappropriated Denotes activity associated with nonappropriated/allotted and nonbudgeted accounts. Cannot be used with Budget type A (Appropriated) accounts. |



State Administrative and Accounting Manual

Expenditure Authority

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



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Expenditure Authority

Type Code

Expenditure Authority Type Description

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

Budget

Preparation Code

Budget Preparation Description

0

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

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

5

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

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

A

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

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

C

HCA Medicaid Federal - Budget Preparation Only

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

D

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

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

E

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

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



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Expenditure Authority

| Type Code | Expenditure Authority Type Description |
|-----------|--|
|-----------|--|

| | |
|---|--|
| T | <p>Used to denote bond funding for transportation projects - Budget Preparation Only</p> <p>Used by the Department of Transportation and other transportation agencies during biennial budget development.</p> |
|---|--|

| Expenditure Character Code | Expenditure Character Description |
|----------------------------|-----------------------------------|
|----------------------------|-----------------------------------|

| | |
|---|--|
| 1 | <p>Operating</p> <p>Denotes expenditures authorized for the purpose of funding ongoing programs.</p> |
| 2 | <p>Capital</p> <p>Denotes expenditures authorized for the purpose of construction, acquisition, or renovation of capital assets or long-term grant programs that cross biennial lines.</p> |

75.50.20 Operating expenditure authority codes

Mar. 18, 2020

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

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

75.50.20.b Unanticipated Receipts Expenditure Authority

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



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

75.50.20.c Nonappropriated/Nonallotted Operating Expenditures

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

75.50.30 Capital expenditure authority codes

Mar. 18, 2020

75.50.30.a Legislative Appropriations

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

75.50.30.b Unanticipated Receipts Expenditure Authority

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

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

75.50.30.c Nonappropriated/Nonallotted Capital Expenditures

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



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

Mar. 18, 2020

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

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

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

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



75.60 Statewide Program Codes

| Section | Title | Effective Date | Page Number |
|----------|---|----------------|---------------------|
| 75.60.10 | Sequential by code number with descriptions | Oct. 1, 2016 | 533 |

75.60.10 Sequential by code number with descriptions

Oct. 1, 2016

| Code | Title and Description |
|------|--|
| 690 | Nonbudgeted FTEs Used to indicate nonbudgeted FTEs expended for the state/federal work study and state internship programs. The state internship program includes both the undergraduate and executive fellowship programs. |
| 850 | Nonbudgeted Activities Used to indicate nonappropriated, nonallotted expenditures. |
| 880 | Pensions, Claims, and Awards Used to indicate nonappropriated, nonallotted expenditures made for the payment of pensions, claims, and awards. |
| 900 | Capital Programs Used to indicate all capital programs except Department of Transportation, County Road Administration Board, and Transportation Improvement Board. |



75.65 Statewide Project Type Codes

| Section | Title | Effective Date | Page Number |
|----------|---|----------------|---------------------|
| 75.65.10 | Information technology data needs | July 1, 2017 | 534 |
| 75.65.20 | Special provisions for information technology project type coding | July 1, 2017 | 535 |
| 75.65.30 | Sequential by code number with descriptions | July 1, 2017 | 536 |

75.65.10 Information technology data needs

July 1, 2017

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

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

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

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

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

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

IT expenditures can be recorded in almost all objects of expenditure. For purposes of using statewide project type codes for IT, expenditures generally follow an employee assigned to functional areas of IT service delivery including but not limited to:

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



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- IT application development projects.

75.65.10.a Acquisition/new development

This category includes things like:

Hardware purchases intended to increase business capacity or expand functionality.

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

75.65.10.b Maintenance and operations

This category includes things like:

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

75.65.20 Special provisions for information technology project type coding

July 1, 2017

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

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

Note:

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



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75.65.30 Sequential by code number with descriptions

July 1, 2017

| Code | Title and Description |
|-------------|--|
| X | Used to indicate IT acquisitions/new development expenditures. |
| Y | Used to indicate IT maintenance and operations expenditures. |



75.70 Object/Subobject/Sub-subobject Codes

| Section | Title | Effective Date | Page Number |
|----------|---|----------------|---------------------|
| 75.70.10 | Sequential by code number | July 1, 2022 | 537 |
| 75.70.20 | Sequential by code number with descriptions | July 1, 2022 | 579 |
| 75.70.30 | Object/Subobject Decisions Flowcharts | July 1, 2017 | 606 |

75.70.10 Sequential by code number

July 1, 2022

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

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



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



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| CODE | STATEWIDE SUB- SUBJECT | TITLE |
|------------------------------|---------------------------------------|---|
| | SW13 | <ul style="list-style-type: none">• Overtime for Holidays |
| | SW14 | <ul style="list-style-type: none">• Shift Differential Overtime |
| | SW17 | <ul style="list-style-type: none">• Assignment Pay Overtime |
| | U000 | <ul style="list-style-type: none">• Overtime and Callback |
| | U010 | <ul style="list-style-type: none">• Intermittent Overtime |
| B - EMPLOYEE BENEFITS | | |
| BA | | Old Age, Survivors, and Disability Insurance |
| | A000 | <ul style="list-style-type: none">• Old Age and Survivors Insurance |
| | A100 | <ul style="list-style-type: none">• Benefits Appropriation Transfers |
| | CRAT | <ul style="list-style-type: none">• DFW Composite Rate |
| BB | | Retirement and Pensions |
| | B000 | <ul style="list-style-type: none">• Retirement and Pensions |
| | CRAT | <ul style="list-style-type: none">• DFW Composite Rate |
| BC | | Medical Aid and Industrial Insurance |
| | C000 | <ul style="list-style-type: none">• Medical Aid and Industrial Insurance |
| BD | | Health, Life, and Disability Insurance |
| | CRAT | <ul style="list-style-type: none">• DFW Composite Rate |
| | D000 | <ul style="list-style-type: none">• Health, Life and Disability Insurance |
| BE | | Allowances |
| | E000 | <ul style="list-style-type: none">• Allowances |
| | E020 | <ul style="list-style-type: none">• Clothing/Tools/Equip |



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| CODE | STATEWIDE SUB- SUBJECT | TITLE |
|-------------|---------------------------------------|--|
| | SW21 | <ul style="list-style-type: none">• Commute Trip Reduction |
| | SW22 | <ul style="list-style-type: none">• Cellular Device |
| BF | | Unemployment Compensation |
| | F000 | <ul style="list-style-type: none">• Unemployment Compensation |
| BG | | Supplemental Retirement Payments |
| | G000 | <ul style="list-style-type: none">• Supplemental Retirement Payments |
| BH | | Hospital Insurance (Medicare) |
| | CRAT | <ul style="list-style-type: none">• DFW Composite Rate |
| | H000 | <ul style="list-style-type: none">• Hospital Insurance (Medicare) |
| BK | | Paid Family and Medical Leave |
| | CRAT | <ul style="list-style-type: none">• DFW Composite Rate |
| | K000 | <ul style="list-style-type: none">• Paid Family and Medical Leave |
| BP | | Net Pension Liability Adjustment (Proprietary Accounts Only) |
| | P000 | <ul style="list-style-type: none">• Net Pension Liab Adjust (Prop Only) |
| BR | | Other Postemployment Benefits |
| | R000 | <ul style="list-style-type: none">• Other Post Employment Benefits Expense |
| BT | | Shared Leave Provided - Sick Leave |
| | T000 | <ul style="list-style-type: none">• Shared Leave Provided Sick Leave |
| 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 |
| | 0003 | • Contractor Reimbursements |
| | 1001 | • Admin Contracts >25k |
| | B000 | • Legal/Expert Witness Services |
| | B010 | • Expert Witness Services |
| | B020 | • Special Assistant Attorney General |



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



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



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

E - GOODS AND SERVICES

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



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



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



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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

| CODE | STATEWIDE SUB- SUBJECT | TITLE |
|-------------|---------------------------------------|--|
| | Y040 | <ul style="list-style-type: none">• Software as a Service (SaaS) |
| | Y050 | <ul style="list-style-type: none">• Platform as a Service (PaaS) |
| | Y060 | <ul style="list-style-type: none">• Infrastructure as a Service (IaaS) |
| | Y200 | <ul style="list-style-type: none">• SBITA Principal |
| | Y201 | <ul style="list-style-type: none">• SBITA Interest |
| | Y202 | <ul style="list-style-type: none">• Variable SBITA Payments |
| | Y203 | <ul style="list-style-type: none">• Other SBITA Payments |
| EZ | | Other Goods and Services |
| | 0001 | <ul style="list-style-type: none">• Legislative Members Business Expense |
| | 0024 | <ul style="list-style-type: none">• Financial Fees |
| | 0025 | <ul style="list-style-type: none">• Delinquency Fees |
| | EH00 | <ul style="list-style-type: none">• Eligible Hospital Electronic Health Record Incentive Payment |
| | EP00 | <ul style="list-style-type: none">• Elig Professional Electronic Health Record Incentive Payment |
| | Z000 | <ul style="list-style-type: none">• Other Goods and Services |
| | Z010 | <ul style="list-style-type: none">• Advertising |
| | Z020 | <ul style="list-style-type: none">• Advertising - Employment |
| | Z030 | <ul style="list-style-type: none">• Commute Trip Reduction |
| | Z040 | <ul style="list-style-type: none">• Credit Card Processing Fees |
| | Z050 | <ul style="list-style-type: none">• DDC Respite Care |
| | Z053 | <ul style="list-style-type: none">• DDC Stipends |
| | Z055 | <ul style="list-style-type: none">• DDC Support Services |
| | Z060 | <ul style="list-style-type: none">• DNR Internal Shop Offset |
| | Z070 | <ul style="list-style-type: none">• Licenses, Permits and Regulatory Fees |
| | Z080 | <ul style="list-style-type: none">• Notary Costs |
| | Z090 | <ul style="list-style-type: none">• Other Central Service Billing Charges |
| | Z100 | <ul style="list-style-type: none">• Permit Parking |



State Administrative and Accounting Manual

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

F - COST OF GOODS SOLD (Proprietary Funds Only)

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

| CODE | STATEWIDE SUB- SUBJECT | TITLE |
|------|------------------------------|---|
| | 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 |
| | D060 | • Out-of-State Other Travel Expenses Boards and Commissions |
| | D070 | • Car Rental |
| | D090 | • Employee Moving Expenses Taxable |
| | D100 | • Foreign Other Travel Expenses Employee |
| | D110 | • Foreign Other Travel Expenses Boards and Commissions |
| GF | | Out-of-State Subsistence and Lodging |
| | F000 | • Out-of-State Subsistence and Lodging |
| | F010 | • Out-of-State Meals and Lodging Employee |
| | F020 | • Out-of-State Meals and Lodging Non Employee |
| | F030 | • Out-of-State Meals and Lodging Boards and Commissions |
| | F040 | • Out-of-State Meals Taxable Boards and Commissions |
| | F050 | • Foreign Travel Meals and Lodging Employee |
| | F060 | • Foreign Travel Meals & Lodging Boards and Commissions |
| | SW46 | • Out-of-State Meals Taxable Employee |
| GG | | Out-of-State Air Transportation |
| | G000 | • Out-of-State Air Transportation |
| | G010 | • Out-of-State Air Transportation Employee |
| | G020 | • Out-of-State Air Transportation Non-Employee |
| | G030 | • Out-of-State Air Fare Boards and Commissions |
| | G050 | • Foreign Travel Airfare Employee |



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

| CODE | STATEWIDE SUB- SUBJECT | TITLE |
|-------------|---------------------------------------|--|
| | E020 | • Closing Costs |
| | E030 | • Easements |
| | E040 | • Final Settlement |
| | E070 | • Post Acquisition Activity Cost |
| | E080 | • Pre Acquisition Activity Costs |
| | E100 | • Third Party Payments |
| | E110 | • Title Insurance and Fees for Real Estate Services |
| | E120 | • Trust Land Transfers - Land |
| | E130 | • Trust Land Transfers - Timber |
| JF | | Buildings |
| | F000 | • Buildings |
| | F010 | • Building Construction or Acquisition |
| | F020 | • Building Improvements |
| JG | | Highway Construction |
| | G000 | • Highway Construction |
| JH | | Improvements Other Than Buildings (Non State Highway System) |
| | H000 | • Improvements Other Than Buildings (Non State Highway System) |
| JJ | | Grounds Development |
| | J000 | • Grounds Development |
| JK | | Architectural and Engineering Services |
| | K000 | • Architectural and Engineering Services |
| | K010 | • Building |



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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

N - GRANTS, BENEFITS, AND CLIENT SERVICES

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

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

P - DEBT SERVICE

| | | |
|----|------|-------------|
| PA | | Principal |
| | A000 | • Principal |



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

| CODE | STATEWIDE SUB- SUBJECT | TITLE |
|-------------|---------------------------------------|--|
| | B110 | <ul style="list-style-type: none">• Department of Early Learning |
| | B130 | <ul style="list-style-type: none">• Health Care Authority |
| | B150 | <ul style="list-style-type: none">• Office of Superintendent of Public Instruction |
| SC | | Professional Service Contracts |
| | C000 | <ul style="list-style-type: none">• Professional Service Contracts |
| SE | | Goods and Services |
| | 1051 | <ul style="list-style-type: none">• SWCAP Recoveries on Interagency Contracts |
| | E000 | <ul style="list-style-type: none">• Goods and Other Services |
| | E100 | <ul style="list-style-type: none">• Commerce |
| | E110 | <ul style="list-style-type: none">• Department of Early Learning |
| | E120 | <ul style="list-style-type: none">• Department of Health |
| | E130 | <ul style="list-style-type: none">• Health Care Authority |
| | E140 | <ul style="list-style-type: none">• Labor and Industries |
| | E150 | <ul style="list-style-type: none">• Office of Superintendent of Public Instruction |
| SG | | Travel |
| | G000 | <ul style="list-style-type: none">• Travel |
| | G100 | <ul style="list-style-type: none">• Commerce |
| | G130 | <ul style="list-style-type: none">• Health Care Authority |
| | G150 | <ul style="list-style-type: none">• Office of Superintendent of Public Instruction |
| SJ | | Capital Outlays |
| | J000 | <ul style="list-style-type: none">• Capital Outlays |
| SN | | Grants, Benefits, and Client Services |



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

| CODE | STATEWIDE SUB- SUBJECT | TITLE |
|------|------------------------------|-------|
|------|------------------------------|-------|

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

75.70.20 Sequential by code number with descriptions

July 1, 2022

| 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.

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

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

| | |
|----|--------------|
| AC | State Exempt |
|----|--------------|



State Administrative and Accounting Manual

| CODE | TITLE AND DESCRIPTION |
|------|---|
| | <p>Those employees/positions whose salaries are set by the governor, upon recommendation of the State Committee on Agency Officials' Salaries, or by appropriate boards and commissions; and those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistant for personnel administration as prescribed by RCW 41.06.070. 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 chapter 41.06 RCW, 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 chapter 43.43 RCW, and members of the Washington State Patrol Retirement System as prescribed by RCW 43.43.120.</p> |
| AH | <p>Higher Education Graduate Assistants</p> <p>All employees/positions held by matriculated students who are approved by the graduate school and whose primary responsibilities are related to teaching, research, and public service at institutions of higher education.</p> |
| AJ | <p>State Other</p> |



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

CODE
C

TITLE AND DESCRIPTION
PROFESSIONAL SERVICE CONTRACTS

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

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

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

Agencies are not to include amounts expended for:

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

CA

Management and Organizational Services

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

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



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



State Administrative and Accounting Manual

CODE

TITLE AND DESCRIPTION

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

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

CF

Technical Research Services

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

CG

Marketing Services

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

CH

Communication Services

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



State Administrative and Accounting Manual

| CODE | TITLE AND DESCRIPTION |
|------|--|
| | Does not include services related to installation of computer system linkage and telecommunications systems, which are classified under Subobject EB. |
| CJ | Training Services The amounts expended for services for managerial training; employee counseling services; guest speakers for most types of functions; curriculum development for all types of training services; conversion to on-line courses; and development of tests and test questions and administration of testing when it includes evaluation of candidates or similar services. 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 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. |
| 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. |



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



State Administrative and Accounting Manual

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



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



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



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



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| CODE | TITLE AND DESCRIPTION |
|-------------|--|
| | Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency. |
| FF | Inventory Adjustments |
| | Amounts recorded to increase or decrease the cost of goods sold due to inventory losses or gains recognized during the accounting period. |
| FG | Direct Labor |
| | Labor expended directly upon the materials comprising the finished product. |
| FH | Raw Materials (Direct Materials) |
| | All materials that represent an integral part of the finished product and that can be included directly in calculating the cost of the product. |
| FJ | Manufacturing Overhead |
| | The cost of indirect materials, indirect labor, and all other manufacturing expenses that cannot readily be direct charges to specific units, jobs, or products. |
| G | TRAVEL |
| | 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 |



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| CODE | TITLE AND DESCRIPTION |
|----------|---|
| | The amounts paid for air transportation expenses incurred while traveling within the state's boundary on official state business. |
| GC | Private Automobile Mileage |
| | The amounts paid as reimbursement for private car mileage incurred while traveling on official state business. |
| GD | Other Travel Expenses |
| | The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: prospective employee interview expenses; employee relocation expenses; rail, bus, ferry, shuttle, or taxi fares; tolls; rental cars; parking fees; stenographic services; telephone calls; and other miscellaneous expenses. |
| GF | Out-of-State Subsistence and Lodging |
| | The amounts paid for lodging and/or subsistence expenses incurred while traveling outside the state's boundary on official state business, including lodging taxes. |
| GG | Out-of-State Air Transportation |
| | The amount paid for air transportation expenses incurred while traveling outside the state's boundary on official state business. |
| GN | Motor Pool Services |
| | The amounts expended for use of vehicles obtained from either the central or agency- operated motor pools. The expenditures incurred may be for vehicles used on either a specific trip(s) or permanently assigned basis. |
| 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)." |



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| CODE | TITLE AND DESCRIPTION |
|------|---|
| JA | <p>Noncapitalized Assets</p> <p>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.</p> <p>Does not include minor assets with a useful life of greater than one year such as staplers, waste containers, and tape dispensers.</p> <p>This subobject is used for acquisitions falling under the capitalization limit in the following categories:</p> <ul style="list-style-type: none">◦ Infrastructure (other than the state highway system).◦ Buildings, building improvements, leasehold improvements.◦ Intangibles (other than noncapitalized software reported in Subobject JB).◦ Other capital assets individually or as a group falling below the limits set in Subsection 30.20.20. |
| JB | <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 Subsection 30.20.20.</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>Does not include items with a useful life less than one year, whether they are cataloged or not.</p> |
| JE | <p>Land</p> |



State Administrative and Accounting Manual

| CODE | TITLE AND DESCRIPTION |
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| | <p>The amounts expended for the acquisition of land. Includes: cost of acquiring land; clearing and grading costs; and the cost of razing buildings or other improvements acquired with land which were not intended for permanent use at time of acquisition. Also includes indefinite land use rights acquired with the purchase of the underlying land.</p> |
| JF | <p>Buildings</p> <p>The amounts expended for the acquisition of already constructed buildings including broker and appraisal fees, legal expenses, and repairs to put buildings in required condition for intended use.</p> <p>The amounts expended on contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even though negotiated separately. Also, includes the cost of all change orders or contract extensions negotiated for the construction of the building. The amounts expended for equipment installed as an integral part of the structure, whether the building is purchased or constructed.</p> <p>Does not include 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> |



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



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| CODE | TITLE AND DESCRIPTION |
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| | 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 | INTERFUND OPERATING TRANSFERS |
| 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) |



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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

| CODE | TITLE AND DESCRIPTION |
|------|--|
| | Payments received by a state agency from other state agencies as reimbursements of capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). For reimbursements of Subobject JA and JB expenditures, use Subobject SE, Goods and Services. |
| SN | Grants, Benefits, and Client Services |
| | Payments received by a state agency from other state agencies as reimbursements of grants, benefits, and client services. |
| SP | Debt Service |
| | Payments received by a state agency from other state agencies as reimbursements of debt service. |
| SZ | Unidentified |
| | Payments received by a state agency from other state agencies as reimbursements of expenditures. Note: Agencies must reallocate to the appropriate subobject of expenditure within Object S at least annually at fiscal year end. |
| T | INTRA-AGENCY REIMBURSEMENTS |
| | 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 |



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| CODE | TITLE AND DESCRIPTION |
|------|---|
| | Reallocation of expenditures within an agency for goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). |
| TG | Travel Reallocation of expenditures within an agency for travel. |
| TJ | Capital Outlays Reallocation of expenditures within an agency for capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA), and noncapitalized software (Subobject JB). For reallocations of Subobjects JA and JB expenditures, use Subobject TE, Goods and Services. |
| TN | Grants, Benefits, and Client Services Reallocation of expenditures within an agency for grants, benefits, and client services. |
| TP | Debt Service Reallocation of expenditures within an agency for debt service. |
| TZ | Unidentified Reallocation of expenditures within an agency. Note: Agencies must reallocate to the appropriate subobject of expenditure within Object T at least annually at fiscal year end. |
| W | OTHER |
| 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 |



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



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

75.70.30 Object/Subobject Decisions Flowcharts

July 1, 2017

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](#)



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75.70.30.b

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

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

[Object C or ER Decision Workflow](#)



75.80 Revenue Source Codes

| Section | Title | Effective Date | Page Number |
|----------|--|----------------|---------------------|
| 75.80.10 | Categories of revenue | June 1, 2004 | 608 |
| 75.80.20 | Major revenue source code descriptions | July 1, 2003 | 609 |
| 75.80.30 | Sequential by code number | July 1, 2022 | 610 |
| 75.80.40 | Sequential by code number with description | July 1, 2022 | 623 |

75.80.10 Categories of revenue

June 1, 2004

The budget process in the State of Washington segregates expenditure authority into three main categories: state, federal and private/local. Since expenditure authority is directly linked to supporting funding sources, revenue codes are designated similarly.

The following generally describes the nature of revenue included in each category:

| <u>Category</u> | <u>Revenue Source Code</u> |
|-----------------|------------------------------|
| State | 01XX, 02XX, 04XX, 06XX, 08XX |
| Federal | 03XX |
| Private/Local | 05XX |

State: Revenues levied/charged by the state in support of state sponsored programs, including taxes, licenses, permits, fees, fines and forfeitures, as well as any revenues collected by the state that do not meet the definitions of federal or private/local revenues outlined below. State revenues also include resources generated from transactions where participants in state- sponsored activities receive value for resources provided, for example, tuition at a state-sponsored school, charges to residents in state institutions, sales of state property, and premiums for state-sponsored insurance programs.

Federal: Revenues that the state receives from the federal government under grant and similar agreements where the state is required to expend the assistance in accordance with federal program specifications. It can also include revenues received in payment of federal purchases of goods and services; federal contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the federal government. (Note: Charges to federal expenditure authority are required to be supported by federal revenues.)

Private/Local: Revenues provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises and foundations that are restricted by contract or agreement. It can also include revenues received in payment of private/local purchases of goods and services; private/local



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contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the private/local sources. (Note: Charges to private/local expenditure authority are required to be supported by private/local revenues.)

75.80.20 Major revenue source code descriptions

July 1, 2003

| Code | Title and Description |
|-------------|------------------------------|
|-------------|------------------------------|

| | |
|-------------|--------------|
| 0100 | Taxes |
|-------------|--------------|

Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of a nonexchange tax revenue.

| | |
|-------------|------------------------------------|
| 0200 | Licenses, Permits, and Fees |
|-------------|------------------------------------|

Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.

| | |
|-------------|------------------------|
| 0300 | Federal Revenue |
|-------------|------------------------|

Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.

| | |
|-------------|--|
| 0400 | State Charges and Miscellaneous Revenue |
|-------------|--|

Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state-sponsored programs.

| | |
|-------------|---|
| 0500 | Private/Local Charges and Misc Revenue |
|-------------|---|

Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It can also include revenues associated with expenditures that are fully reimbursed by private/local sources.

| | |
|-------------|---|
| 0600 | Trust Revenues and Treasurer's Transfers |
|-------------|---|



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Code Title and Description

Amounts transferred by state agencies to other accounts and/or agencies; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.

0800 Other Revenues and Financing Sources

Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.

0900 Non-Revenue Activities

Amounts related to various suspense codes that must be adjusted to zero at year-end.

75.80.30 Sequential by code number

July 1, 2022

| Code | Title |
|------|--|
| | 0100 - Taxes |
| 0101 | Retail Sales Tax |
| 0102 | Tax Credit - Sales Tax |
| 0105 | Business and Occupation Tax |
| 0106 | Tax Credits - B & O |
| 0108 | Brokered Natural Gas |
| 0109 | Tax Credits - Brokered Natural Gas |
| 0110 | Compensating Tax |
| 0111 | Tax Credits - Compensating Tax |
| 0112 | Hazardous Substance Tax |
| 0113 | Tax Credits - Hazardous Substance |
| 0115 | Motor Vehicle Fuel Tax |
| 0116 | Use Fuel Tax (Other Than Motor Vehicle Fuel) |



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| Code | Title |
|-------------|---|
| 0117 | Excise Telephone Taxes |
| 0118 | Liter Tax - Liquor |
| 0119 | Liquor Sales Tax - Surcharge |
| 0120 | Liquor Sales Tax |
| 0121 | Beer Tax |
| 0122 | Wine Tax |
| 0123 | Cannabis Excise Tax |
| 0124 | Tribal Cigarette Tax |
| 0125 | Cigarette Tax |
| 0126 | Other Tobacco Products Tax |
| 0127 | I-773 Cigarette Tax |
| 0128 | Solid Waste Collection Tax |
| 0130 | Insurance Premium Tax |
| 0131 | Carbonated Beverage Tax |
| 0133 | Vapor Product Tax |
| 0134 | Tax Credits - Public Utilities |
| 0135 | Public Utilities Tax |
| 0136 | Public Utilities District Privilege Tax |
| 0137 | Syrup (Soda) Tax |
| 0140 | Pari-mutuels Tax |
| 0141 | Petroleum Products Tax |
| 0143 | Intermediate Care Facility Tax |
| 0149 | Watercraft Excise Tax |
| 0150 | Property Tax |
| 0151 | Excise Taxes - Other |
| 0152 | Capital Gains Tax |
| 0155 | Inheritance/Estate Taxes |
| 0157 | Real Estate Excise Tax |



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| Code | Title |
|---|---|
| 0159 | Leasehold Excise Tax |
| 0160 | Commercial Fishing - Privilege Tax |
| 0161 | Exhibition Center Admission Tax |
| 0162 | Stadium Admission Tax |
| 0163 | Stadium and Exhibition Center Parking Tax |
| 0170 | Other Taxes |
| 0175 | Penalties and Interest |
| 0180 | Timber Tax |
| 0190 | Fire Insurance Premium Distributions |
| 0191 | PUD Privilege Tax Distributions |
| 0192 | Prosecuting Attorney Distributions |
| 0195 | Motor Vehicle Fuel Tax Distributions |
| 0196 | Liquor Tax Distributions |
| 0197 | Timber Tax Distributions |
| 0198 | Other Tax Distributions |
| 0199 | Tax Revenue Suspense (Department of Revenue Use Only) |
| 01MJ | Cannabis Excise Tax Distribution |
| | |
| 0200 - Licenses, Permits, and Fees | |
| 0201 | Accountants |
| 0202 | Auctioneers |
| 0203 | Agriculture/Aquaculture Licenses and Fees |
| 0204 | Aircraft |
| 0205 | Alcoholic Beverages |
| 0206 | Alias Business Certification Fees |
| 0207 | Other Health Professions Licenses |
| 0208 | Architect Licenses |
| 0209 | Beautician, Barber and Body Artist Licenses |



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| Code | Title |
|-------------|--|
| 0210 | Athletic Licenses |
| 0211 | Gambling Licenses and Fees |
| 0212 | Banking Licenses and Fees |
| 0216 | Hearing Aid Consultants |
| 0217 | Cemetery Fees |
| 0218 | Land Sales Disclosure Act |
| 0219 | Certified Psychologist Licenses |
| 0220 | Charitable Funds Solicitation |
| 0221 | Cigarette Fees and Licenses |
| 0222 | Commercial Driver Schools |
| 0223 | Contractors Registration |
| 0224 | Collection Agencies |
| 0225 | Burning Permit Fees |
| 0226 | Corporation Licenses and Fees |
| 0227 | Cannabis Licenses and Fees |
| 0229 | Electrical Licenses |
| 0231 | Employment Agency Licenses |
| 0232 | Engineering and Surveying Licenses |
| 0233 | Farm Labor Licenses |
| 0234 | Educational Institutions Registration Fees |
| 0236 | Firearms Licenses, Fees, and Permits |
| 0237 | Commercial Fishing Licenses |
| 0238 | Franchise Licenses |
| 0240 | Funeral Licenses |
| 0242 | Health Fees and Licenses |
| 0244 | Horse Racing Licenses and Fees |
| 0245 | Hunting and Fishing Licenses |
| 0246 | Insurance Licenses and Fees |



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| Code | Title |
|-------------|--|
| 0248 | Liquid Fuel Licenses |
| 0249 | Landscape Architects |
| 0250 | Fireworks Licenses |
| 0251 | Dental Licenses |
| 0252 | Medical Licenses |
| 0253 | Motor Vehicle Licenses |
| 0254 | Motor Vehicle Operator Licenses |
| 0255 | Automobile Sales Licenses |
| 0256 | Notary Fees and Commission of Deeds |
| 0258 | Registered and Licensed Practical Nurse Licenses |
| 0260 | Optician Licenses |
| 0261 | Optometrist Licenses |
| 0262 | Pharmacy Licenses |
| 0263 | Puget Sound Pilot Licenses |
| 0264 | Nursing Home Administrative Licenses |
| 0266 | Power Licenses |
| 0267 | Real Estate Excise Tax Transaction Fees |
| 0268 | Public Utilities Regulatory Fees |
| 0270 | Real Estate Licenses |
| 0271 | Sewage Treatment Plant Operator Licenses |
| 0272 | Safety Inspection Licenses and Fees |
| 0274 | Credit Union Licenses and Fees |
| 0275 | Ocularist Licenses |
| 0276 | Forest Practices Permit Fees |
| 0277 | Securities Licenses, Permits, and Fees |
| 0278 | Occupational Therapist Licenses |
| 0279 | Vessel Registration Fees |
| 0281 | Sellers of Travel |



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| Code | Title |
|-------------------------------|---|
| 0283 | Veterinarian Licenses |
| 0285 | Water Resources Fees |
| 0286 | Water Quality Fees |
| 0287 | Well Construction and Licensing |
| 0290 | Log Patrol Licenses |
| 0291 | Marriage Licenses |
| 0292 | Business License Fees |
| 0294 | Hazardous Waste Fees |
| 0295 | Certified Acupuncturist Licenses |
| 0296 | Replacement Tire Fee |
| 0297 | Boating Safety Distributions |
| 0298 | Alcoholic Beverage License Fees Distributions |
| 0299 | Other Licenses, Permits, and Fees |
| | |
| 0300 - Federal Revenue | |
| 0301 | African Development Foundation |
| 0303 | Institute of Museum Services |
| 0304 | Inter-American Foundation |
| 0305 | National Endowment for the Arts |
| 0306 | National Endowment for the Humanities |
| 0307 | Office of National Drug Control Policies |
| 0308 | Peace Corps |
| 0309 | Legal Services Corporation |
| 0310 | Department of Agriculture |
| 0311 | Department of Commerce |
| 0312 | Department of Defense |
| 0313 | Central Intelligence Agency |
| 0314 | Department of Housing and Urban Development |



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| Code | Title |
|-------------|---|
| 0315 | Department of the Interior |
| 0316 | Department of Justice |
| 0317 | Department of Labor |
| 0319 | Department of State |
| 0320 | Department of Transportation |
| 0321 | Department of the Treasury |
| 0323 | Appalachian Regional Commission |
| 0327 | Office of Personnel Management |
| 0329 | Commission on Civil Rights |
| 0330 | Equal Employment Opportunity Commission |
| 0332 | Federal Communications Commission |
| 0333 | Federal Maritime Commission |
| 0334 | Federal Mediation and Conciliation Service |
| 0339 | General Services Administration |
| 0340 | Government Printing Office |
| 0342 | Library of Congress |
| 0343 | National Aeronautics and Space Administration |
| 0344 | National Credit Union Administration |
| 0346 | National Labor Relations Board |
| 0347 | National Science Foundation |
| 0355 | Federal Revenue - Non-Assistance |
| 0357 | Railroad Retirement Board |
| 0358 | Securities and Exchange Commission |
| 0359 | Small Business Administration |
| 0360 | Smithsonian Institution |
| 0361 | International Trade Commission |
| 0362 | Tennessee Valley Authority |
| 0364 | Veterans Administration |



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| Code | Title |
|---|--|
| 0366 | Environmental Protection Agency |
| 0368 | National Gallery of Art |
| 0370 | Overseas Private Investment Corporation |
| 0377 | Nuclear Regulatory Commission |
| 0378 | Commodity Futures Trading Commission |
| 0381 | Department of Energy |
| 0383 | Federal Emergency Management Agency |
| 0384 | Department of Education |
| 0385 | Scholarship and Fellowship Foundations |
| 0386 | Pension Benefit Guaranty Corporation |
| 0387 | Consumer Product Safety Commission |
| 0388 | Architectural and Transportation Barriers Compliance Board |
| 0389 | National Archives and Records Administration |
| 0390 | Miscellaneous Commissions |
| 0391 | United States Institute of Peace |
| 0392 | National Council on Disability |
| 0393 | Department of Health and Human Services |
| 0394 | Corporation for National and Community Service |
| 0396 | Social Security Administration |
| 0397 | Homeland Security |
| 0398 | US Agency for International Development |
| 0399 | Federal Assistance - Miscellaneous |
| 03DS | Federal Revenue Distributions (State Treasurer Only) |
| 0400 - State Charges and Miscellaneous Revenue | |
| 0401 | Investment Income |
| 0402 | Income from Property |
| 0404 | Cost of Supervision Assessment Fee |



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| Code | Title |
|-------------|---|
| 0405 | Fines, Forfeits and Seizures |
| 0406 | Litter Control Revenue |
| 0407 | Patient Care |
| 0409 | Interest Income |
| 0410 | Unclaimed Monies |
| 0411 | Dividend Income |
| 0413 | Capital Gains and Losses |
| 0415 | Sale of Property - Timber |
| 0416 | Sale of Property - Other |
| 0417 | Victims of Crime Compensation |
| 0418 | Gain or Loss On Sale of Capital Assets |
| 0420 | Charges For Services |
| 0421 | Publications and Documents |
| 0423 | Room, Board, and Meals |
| 0424 | Tuition and Fees |
| 0425 | Filing Fees and Legal Services |
| 0427 | Property and Resources Management |
| 0430 | Dedicated Student Fees |
| 0434 | Hazardous Waste Cleanup Recoveries |
| 0435 | Income from Leased Property |
| 0436 | Leased Property Interest Income |
| 0437 | Leased Property Variable Income |
| 0440 | Indirect Cost Reimbursement |
| 0441 | Contributions and Grants |
| 0444 | Grant Repayments |
| 0445 | Unemployment Compensation Reimbursement |
| 0447 | Health Benefit Payments |
| 0448 | Statewide Indirect Cost Recoveries |



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| Code | Title |
|---|--|
| 0450 | Sales of Goods and Supplies - Proprietary Funds |
| 0458 | Public Facilities District Annual Payment |
| 0460 | Climate Commitment Act Auction Revenue |
| 0470 | Judicial Information System Fees |
| 0471 | Unemployment Compensation Contributions |
| 0472 | Workers' Compensation Contributions |
| 0473 | Costs of Investment Activities |
| 0475 | Paid Family and Medical Leave Premiums |
| 0476 | Long-Term Services and Supports Premium |
| 0477 | Lottery Ticket Proceeds |
| 0478 | Lottery Ticket Returns |
| 0484 | LCB State Excess Profit Distributions |
| 0485 | Immaterial Prior Period Adjustments |
| 0486 | Recoveries of Prior Expenditure Authority Expenditures |
| 0487 | Recoveries of Student Financial Aid Expenditures |
| 0489 | Amortization |
| 0490 | Cash Over and Short |
| 0492 | Autopsy Cost Reimbursements |
| 0493 | Aquatic Lands Distributions |
| 0494 | Impaired Driving Safety Distributions |
| 0496 | Insurance Premiums |
| 0497 | Charges For Transportation Services |
| 0498 | Tort Claim Reimbursement |
| 0499 | Other Revenue |
| 04DS | Unclaimed Property Distributions |
| | |
| 0500 - Private/Local Charges and Miscellaneous Revenue | |
| 0523 | Board, Room, and Meals |



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| Code | Title |
|-------------------------|---|
| 0535 | Energy Facility Application and Monitoring Fees |
| 0541 | Contributions and Grants |
| 0546 | Federal Revenue - Pass Through |
| 0597 | Reimbursable Contracts |
| | |
| 0600 - Transfers | |
| 0611 | Bond Transfers In |
| 0612 | Bond Transfers Out |
| 0621 | Operating Transfers In |
| 0622 | Operating Transfers Out |
| 0623 | Investment Administration Transfers (SIB Only) |
| 0626 | Noncash Revenue Transfers - Compensation |
| 0627 | Noncash Revenue Transfers - Other |
| 0633 | Timber Tax Transfer |
| 0634 | Manufacturing & Warehousing Job Centers Transfer |
| 0635 | Air Pollution Control (Ride Share) Transfer |
| 0636 | State Treasurer's Service Account Transfer |
| 0637 | Liquor Excise Tax Account Transfer |
| 0638 | General Fund and Basic Health Plan Trust Account Transfer - Cannabis Revenues |
| 0639 | Electric Vehicle Sales Tax Exemption Transfer |
| 0640 | Washington Opportunity Pathways Account Transfer - Lottery Revenues |
| 0641 | Stadium & Exhibition Account Transfer - Lottery Revenues |
| 0642 | Student Achievement Account Transfer - Lottery Revenues |
| 0643 | Education Construction Account Transfer - Lottery Revenues |
| 0644 | General Fund Transfer - Lottery Revenues |
| 0645 | Budget Stabilization Transfer |
| 0647 | Child and Family Reinvestment Account Transfer |
| 0648 | Commute Trip Reduction Transfer |



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| Code | Title |
|-------------|---|
| 0649 | Unclaimed Property Transfer |
| 0651 | Flood Control Transfer |
| 0653 | Columbia River Water Delivery Transfer |
| 0654 | County Criminal Justice Transfer |
| 0655 | Municipal Criminal Justice Transfer |
| 0657 | Criminal Justice Treatment Transfer |
| 0659 | Site Closure Account Transfer |
| 0663 | Recreation Access Pass Transfer |
| 0664 | Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer |
| 0666 | Fair Account Transfer |
| 0667 | Initiative 773 Transfers |
| 0668 | Education Savings Account Transfer |
| 0669 | Clean Alternative Fuel Vehicle Exemption Transfer |
| 0670 | Electric/Hydrogen Battery and Hydrogen Facilities and Zero Emission Business Exemption Transfer |
| 0671 | Electric Vessel Exemption Transfer |
| 0677 | Agency Incentive Savings Transfers In (OFM Only) |
| 0678 | Equity Transfers In |
| 0679 | Equity Transfers Out |
| 0680 | Pension Benefit Reserves Transfers In (DRS Only) |
| 0681 | Pension Benefit Reserves Transfers Out (DRS Only) |
| 0683 | Retirement System Transfer |
| 0688 | Internal Lending Program Transfers |
| 0689 | Operating Transfers - Toll Charges |
| 0690 | Special Transfers |
| 0693 | Operating Transfers - Debt Service |
| 0694 | Operating Transfers - Debt Service Reimbursements |
| 0696 | Operating Transfers - Motor Fuel Taxes |



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| Code | Title |
|------|---|
| | 0800 - Other Revenues and Financing Sources |
| 0802 | Employer Pension Contributions |
| 0803 | Employee Pension Contributions |
| 0804 | State Pension Contributions |
| 0807 | Certificates of Participation |
| 0809 | Lease-to-Own Acquisition |
| 0810 | Right-to-Use Lease and Subscription Asset Acquisition |
| 0820 | Capital Contributions |
| 0825 | Pool Participant Contributions |
| 0850 | Payments to Escrow Agents for Refunded COPs |
| 0851 | Original Issue Discount - Refunding COPs |
| 0852 | Underwriters Discount / Costs of Issuance - Refunding COPs |
| 0853 | Original Issue Premium - Refunding COPs |
| 0854 | Proceeds of Refunding COPs |
| 0855 | Payments to Escrow Agents for Refunded Bonds |
| 0856 | Original Issue Discount - Refunding Bonds |
| 0857 | Underwriters Discount / Costs of Issuance - Refunding Bonds |
| 0858 | Original Issue Premium - Refunding Bonds |
| 0859 | Proceeds of Refunding Bonds |
| 0860 | Bonds Issued |
| 0862 | Original Issue Discount - Bonds |
| 0863 | Original Issue Premium - Bonds |
| 0864 | Taxable Bonds Issued |
| 0865 | Note Proceeds |
| 0866 | Loan Principal Repayment |
| 0868 | Original Issue Discount - COPs |
| 0869 | Original Issue Premium - COPs |
| 0871 | Special Items |



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| Code | Title |
|---------------------------------------|--|
| 0872 | Extraordinary Items |
| 0900 - Non-Revenue Activities* | |
| 0901 | Interagency Reimbursements |
| 0902 | Recoveries of Current Expenditure Authority Expenditures |
| 0920 | Items Placed in Suspense |
| 0921 | Rental Excise Tax Suspense |
| 0925 | Undistributed Receipts |
| 0940 | Deposit Adjustments and Returned Checks |

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

75.80.40 Sequential by code number with description

July 1, 2022

Code Title and Description

0100 - Taxes

Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of nonexchange tax revenue.

0101 Retail Sales Tax

Tax levied on the selling price of tangible personal property and certain services purchased at retail. (chapter 82.08 RCW)

0102 Tax Credit - Sales Tax

Credits allowed to offset sales tax liability. (chapter 82.12 RCW)



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0105 | <p>Business and Occupation Tax</p> <p>Tax levied on gross receipts of all businesses operating in Washington. (chapter 82.04 RCW)</p> |
| 0106 | <p>Tax Credits - B & O</p> <p>Credits allowed to offset business and occupation tax liability. (chapter 82.04 RCW)</p> |
| 0108 | <p>Brokered Natural Gas</p> <p>Tax levied on natural or manufactured gas that is consumed in Washington that has not been subject to the public utility tax. (RCW 82.12.022 and 82.14.230)</p> |
| 0109 | <p>Tax Credits - Brokered Natural Gas</p> <p>Credits allowed to offset the brokered natural gas tax liability. (RCW 82.12.022 and 82.14.230)</p> |
| 0110 | <p>Compensating Tax</p> <p>Tax levied on the acquisition cost of items used in Washington on which retail sales tax was not paid. Also known as use tax. (chapter 82.12 RCW)</p> |
| 0111 | <p>Tax Credits - Compensating Tax</p> <p>Credits allowed in statute to offset compensating tax liability. (chapter 82.12 RCW)</p> |
| 0112 | <p>Hazardous Substance Tax</p> <p>Tax levied on the wholesale value of certain substances which are defined as hazardous by statute or deemed to cause a threat to human health or the environment by the Department of Ecology. Specifically applies to petroleum products, pesticides and certain chemicals. (chapters 82.21 and 82.23B RCW)</p> |
| 0113 | <p>Tax Credits - Hazardous Substance</p> <p>Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0115 | <p>Motor Vehicle Fuel Tax</p> <p>Tax levied on each gallon of motor vehicle fuel delivered from a terminal rack in Washington. Includes gasoline and other inflammable gas or liquids used to propel motor vehicles (excludes special fuels such as diesel and propane). (chapter 82.36 RCW)</p> |
| 0116 | <p>Use Fuel Tax (Other Than Motor Vehicle Fuel)</p> <p>Special tax levied on all combustible gases and liquids used to propel motor vehicles, except those subject to the motor vehicle fuel tax. (chapters 82.38 and 70.149 RCW)</p> |
| 0117 | <p>Excise Telephone Taxes</p> <p>911 tax and statewide 988 behavioral health crisis response and suicide prevention line tax which are levied on telephone access lines (switched access lines, radio access lines, and interconnected voice over internet protocol service lines). (RCW 82.14B.030 and RCW 82.86.020)</p> |
| 0118 | <p>Liter Tax - Liquor</p> <p>Tax levied on the selling price of spirits in their original packaging on a per liter basis. Spirits includes any beverage containing alcohol with more than 24% alcohol by volume. (RCW 82.08.150)</p> |
| 0119 | <p>Liquor Sales Tax - Surcharge</p> <p>Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))</p> |
| 0120 | <p>Liquor Sales Tax</p> <p>Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)</p> |
| 0121 | <p>Beer Tax</p> <p>Tax levied on brewers and distributors of beer for the privilege of manufacturing or selling beer in Washington. (RCW 66.24.290)</p> |
| 0122 | <p>Wine Tax</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Tax levied on wine sold to wholesalers, the Liquor Control Board, directly to consumers on winery premises, and direct shipments to consumers and retailers. (RCW 66.24.210) |
| 0123 | Cannabis Excise Tax |
| | Tax levied on producers, processors, and retailers on the wholesale and retail selling price of cannabis, useable cannabis, and cannabis-infused products. (RCW 69.50.535) |
| 0124 | Tribal Cigarette Tax |
| | Funds received in lieu of the state cigarette tax and state/local retail sales tax in accordance with an agreement with the Puyallup Tribe. The state receives a percentage of the receipts of a cigarette tax levied by the tribe. (RCW 43.06.465) |
| 0125 | Cigarette Tax |
| | Tax levied on the first taxable event (sale, use, consumption, handling, possession or distribution of cigarettes) within Washington. (chapter 82.24 RCW) |
| 0126 | Other Tobacco Products Tax |
| | Tax levied on the sale, use, consumption, handling or distribution of cigars, pipe tobacco, chewing tobacco and other forms of tobacco (excludes cigarettes) paid by the first seller of the products in Washington. (chapter 82.26 RCW) |
| 0127 | I-773 Cigarette Tax |
| | Additional tax authorized on cigarettes with passage of Initiative 773. (RCW 43.72.900(3) and 82.24.028) |
| 0128 | Solid Waste Collection Tax |
| | Tax levied on charges for solid waste services including the collection, transfer, storage, and disposal of solid waste. (RCW 82.18.020) |
| 0130 | Insurance Premium Tax |
| | Tax levied on the net premiums received by insurers doing business in Washington. (RCW 48.14.020 and 48.14.021) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0131 | Carbonated Beverage Tax Tax levied on the on the privilege of selling carbonated beverages in Washington. (Title 82 RCW) |
| 0133 | Vapor Product Tax Tax levied on the sale, use, consumption, handling, possession, or distribution of all vapor products in Washington. (RCW 82.25.010) |
| 0134 | Tax Credits - Public Utilities Credits specified in statute to offset the public utilities tax. (chapter 82.16 RCW) |
| 0135 | Public Utilities Tax Tax levied on the gross income derived from operation of public and privately owned utilities including the general categories of transportation, communications, and the supply of energy and water. (chapter 82.16 RCW) |
| 0136 | Public Utilities District Privilege Tax Tax levied on electric generating facilities of public utilities districts for the privilege of operating in Washington. (chapter 54.28 RCW) |
| 0137 | Syrup (Soda) Tax Tax levied on syrup used in making carbonated beverages. (chapter 82.64 RCW) |
| 0140 | Pari-mutuels Tax Tax levied on the gross receipts of pari-mutuel machines at licensed horse racing events. (chapter 67.16 RCW) |
| 0141 | Petroleum Products Tax Tax levied on the wholesale value of products derived from refining crude oil. (chapter 82.23A RCW) |
| 0143 | Intermediate Care Facility Tax |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Tax levied on the gross receipts of intermediate care facilities for services provided to persons with intellectual disabilities. (chapter 82.65A RCW) |
| 0149 | Watercraft Excise Tax |
| | Tax levied on the fair value of noncommercial boats used on Washington waters. (chapter 82.49 RCW) |
| 0150 | Property Tax |
| | Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW) |
| 0151 | Excise Taxes - Other |
| | All other excise taxes, which do not have a unique revenue source. |
| 0152 | Capital Gains Tax |
| | Tax levied on the sale or exchange of long-term capital assets by individuals. (RCW 82.87.040) |
| 0155 | Inheritance/Estate Taxes |
| | Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW) |
| 0157 | Real Estate Excise Tax |
| | Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW) |
| 0159 | Leasehold Excise Tax |
| | Tax levied on the private use of publicly owned real and personal property. (chapter 82.29A RCW) |
| 0160 | Commercial Fishing - Privilege Tax |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Tax levied on the value of the first commercial possession of enhanced food fish, shellfish, and anadromous game fish. (chapter 82.27 RCW) |
| 0161 | Exhibition Center Admission Tax |
| | Tax levied on entry into the Exhibition Center. (RCW 36.38.010(5)) |
| 0162 | Stadium Admission Tax |
| | Tax levied on admission to the Public Stadium. (RCW 36.38.010(5)) |
| 0163 | Stadium and Exhibition Center Parking Tax |
| | Tax levied on parking fees at the Stadium and Exhibition Center. (RCW 36.38.020) |
| 0170 | Other Taxes |
| | All other taxes collected without specific revenue source coding assigned. |
| 0175 | Penalties and Interest |
| | Amounts due to state in the form of penalties and interest for late reporting, filing or payment of funds due the state. |
| 0180 | Timber Tax |
| | Tax levied on the stumpage value of timber harvested for sale, commercial or industrial use. (chapter 84.33 RCW) |
| 0190 | Fire Insurance Premium Distributions |
| | Distributions of a percentage of taxes on fire insurance premiums to local governments that established their own firefighters' pension funds prior to the establishment of the LEOFF System on March 1, 1970. (RCW 41.16.050) |
| 0191 | PUD Privilege Tax Distributions |
| | Distributions of PUD privilege tax to local governments. (chapter 54.28 RCW) |
| 0192 | Prosecuting Attorney Distributions |



State Administrative and Accounting Manual

| Code | Title and Description |
|---|--|
| | Distributions of revenue to counties to pay for one-half of the salaries of prosecuting attorneys. (RCW 36.17.020) |
| 0195 | Motor Vehicle Fuel Tax Distributions |
| | Distributions of motor vehicle fuel taxes to local governments to be used for construction, improvements, and repair of highways, streets and roads. (chapter 46.68 RCW) |
| 0196 | Liquor Tax Distributions |
| | Distributions of liquor excise taxes to local governments (RCW 82.08.170), and wine taxes to the Washington Wine Commission and Washington State University (RCW 66.24.210). |
| 0197 | Timber Tax Distributions |
| | Distributions of county tax on timber harvested on private lands to county of origin. (chapter 84.33 RCW) |
| 0198 | Other Tax Distributions |
| | Distributions of other taxes and liquor profits to local governments. |
| 0199 | Tax Revenue Suspense (Department of Revenue Use Only) |
| | Tax suspense coding used only by Department of Revenue for combined excise tax returns. |
| 01MJ | Cannabis Excise Tax Distribution |
| | Distributions of cannabis excise tax to local governments. |
| 0200 - Licenses, Permits, and Fees | |
| | Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing. |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0201 | Accountants Licenses, permits and fees collected from individuals and corporations in the certified public accounting field. (chapter 18.04 RCW) |
| 0202 | Auctioneers Fees collected to license and regulate persons or businesses engaged in providing auctioneering services. (chapter 18.11 RCW) |
| 0203 | Agriculture/Aquaculture Licenses and Fees Fees collected for commodity inspections; inspections, licenses and certifications for food safety, animal health and other consumer services; fees, registrations, and inspections associated with plant protection; and, fees, registrations and licenses related to pesticide management. |
| 0204 | Aircraft Licenses and fees collected from aircraft dealers and aircraft registration. (RCW 14.020.050 and 47.68.250) |
| 0205 | Alcoholic Beverages Fees collected to license and regulate persons or businesses engaged in selling and/or serving alcoholic beverages. (Title 66 RCW) |
| 0206 | Alias Business Certification Fees Fees collected to certify an individual, company or organization has registered to conduct business under an alternate name. |
| 0207 | Other Health Professions Licenses Certification and license application and renewal fees collected for various health care professionals. |
| 0208 | Architect Licenses Fees collected to license and regulate persons or businesses engaged in providing architectural services (not including landscape architecture). (chapter 18.08 RCW) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0209 | <p>Beautician, Barber and Body Artist Licenses</p> <p>Fees collected to license and regulate schools, cosmetologists, manicurists, barbers, estheticians, instructors, body artists, body piercing and tattoo artists, and includes salons/shops, personal services or mobile units where these services are performed. (chapters 18.16 and 18.300 RCW)</p> |
| 0210 | <p>Athletic Licenses</p> <p>Fees collected to license and regulate those engaged in professional boxing, kickboxing, and martial arts including original application fees and renewal fees for promoters, managers, boxers, seconds, wrestling participants, inspectors, judges, timekeepers, announcers, event physicians, chiropractors, referees, matchmakers, kick boxers and martial arts participants. (chapter 67.08 RCW)</p> |
| 0211 | <p>Gambling Licenses and Fees</p> <p>Fees collected to license businesses engaged in providing recreational gambling activities to the public. Also includes fees from retailers applying to sell Lottery products or fees collected from tribal governments for specific gambling activities. (chapter 9.46 RCW)</p> |
| 0212 | <p>Banking Licenses and Fees</p> <p>Used to record revenue from examination fees, annual license assessments, and annual assessment on business volume and licensing application fees.</p> |
| 0216 | <p>Hearing Aid Consultants</p> <p>Certification and license application and renewal fees collected for hearing and speech health care professionals. (chapter 18.35 RCW)</p> |
| 0217 | <p>Cemetery Fees</p> <p>Fees collected to license and regulate the handling of human remains, cemeteries, crematories, morgues, and mausoleums.</p> |
| 0218 | <p>Land Sales Disclosure Act</p> <p>Fees collected for timeshare registrations and salespersons.</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0219 | <p>Certified Psychologist Licenses</p> <p>Certification and license application and renewal fees collected for psychologist health care professionals. (chapter 18.83 RCW)</p> |
| 0220 | <p>Charitable Funds Solicitation</p> <p>Fees collected from charitable organizations including original registration, late fees, etc. (chapter 19.09 RCW)</p> |
| 0221 | <p>Cigarette Fees and Licenses</p> <p>Licenses and fees collected from businesses engaged in the wholesale and retail sale of cigarettes and other tobacco products. (chapter 82.24 RCW)</p> |
| 0222 | <p>Commercial Driver Schools</p> <p>Fees collected to license and regulate persons or business engaged in providing traffic safety education programs to the public. (chapter 46.82 RCW)</p> |
| 0223 | <p>Contractors Registration</p> <p>Licenses and fees collected from businesses selling building construction related services of the construction trades as contractors and sub-contractors. (chapter 18.27 RCW)</p> |
| 0224 | <p>Collection Agencies</p> <p>Fees collected to license and regulate persons or businesses engaged in soliciting claims or collecting debts for another. (chapter 19.16 RCW)</p> |
| 0225 | <p>Burning Permit Fees</p> <p>Fees collected from landowners for various types of permits to allow burning on property. (chapter 70.94 RCW)</p> |
| 0226 | <p>Corporation Licenses and Fees</p> <p>Fees collected from corporations including original application fees, renewal fees, business filing fees, digital signature fees, late fees, etc. (chapter 23B.01 RCW)</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0227 | <p>Cannabis Licenses and Fees</p> <p>Licenses and fees collected from producers, processors, and retailers engaged in the wholesale and retail sale of cannabis, useable cannabis, and cannabis-infused products. (RCW 69.50.325)</p> |
| 0229 | <p>Electrical Licenses</p> <p>Licenses and fees collected from individuals performing as electricians in the installing of electrical components in the building and construction industry. (chapter 19.28 RCW)</p> |
| 0231 | <p>Employment Agency Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in obtaining employment for job seeker where the job seeker pays a fee. (chapter 19.31 RCW)</p> |
| 0232 | <p>Engineering and Surveying Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in providing engineering or land surveying services. (chapter 18.43 RCW)</p> |
| 0233 | <p>Farm Labor Licenses</p> <p>Licenses and fees collected from farm related businesses who hire migrant farm labor. (chapter 19.30 RCW)</p> |
| 0234 | <p>Educational Institutions Registration Fees</p> <p>Application and renewal fees collected from colleges and universities which fall under the Degree-Granting Institutions Act. (RCW 28B.85.060)</p> |
| 0236 | <p>Firearms Licenses, Fees, and Permits</p> <p>Fee collected to license firearms dealers and those persons applying for concealed weapons permits. (chapter 9.41 RCW)</p> |
| 0237 | <p>Commercial Fishing Licenses</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | License fees collected from individuals and businesses for commercial salmon gear, salmon waivers, charter licenses, other commercial food fish gear, hard-shell clam mechanical harvester gear, shellfish fisheries gear, wholesale fish dealers, and other food fish and shellfish commercial licenses. (chapters 77.65 and 77.70 RCW) |
| 0238 | Franchise Licenses Fees from securities registration and notification filing fees. |
| 0240 | Funeral Licenses Fees collected to license and regulate the handling of human remains, embalmers, funeral directors and funeral establishments. (chapter 18.39 RCW) |
| 0242 | Health Fees and Licenses Certification and license application and renewal fees collected for mental health providers, child care providers, chemical dependency treatment service programs and massage therapist health care professionals. (chapters 70.96A, 71.24, and 74.15 RCW) |
| 0244 | Horse Racing Licenses and Fees Licenses and other fees collected by the Washington Horse Racing Commission. (chapter 67.16 RCW) |
| 0245 | Hunting and Fishing Licenses License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW) |
| 0246 | Insurance Licenses and Fees Licenses, appointment, renewal and related fees collected from insurance agents and brokers. (chapter 48.17 RCW) |
| 0248 | Liquid Fuel Licenses Special fuel trip permit filing fees. (RCW 82.38.100) |
| 0249 | Landscape Architects |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Fees collected to license and regulate persons or businesses engaged in providing landscape architectural services. (chapter 18.96 RCW) |
| 0250 | Fireworks Licenses |
| | Fees collected to license the manufacture, transportation, display and sale of fireworks. (chapter 70.77 RCW) |
| 0251 | Dental Licenses |
| | Certification and license application and renewal fees collected for various dental health care professionals. (chapters 18.29, 18.30, and 18.32 RCW) |
| 0252 | Medical Licenses |
| | Certification and license application and renewal fees collected for various medical health care professionals. |
| 0253 | Motor Vehicle Licenses |
| | Fees collected for the registration of motor vehicles, carrier terminal audit registration for trucks and emission testing. (RCW 43.21A.650, 46, 680.030, 70.120.170, 79A.08.089, and 81.80.321.) |
| 0254 | Motor Vehicle Operator Licenses |
| | Fees collected from those applying for or renewing drivers' licenses and personal identification cards. (chapter 46.20 RCW) |
| 0255 | Automobile Sales Licenses |
| | Fees collected to license and regulate persons or businesses engaged in the sale or auction of motor vehicles, motor homes, mobile homes and trailers. (chapter 46.70 RCW) |
| 0256 | Notary Fees and Commission of Deeds |
| | Fees collected to license persons engaged in administering oaths or affirmations, witnessing signatures, authenticating documents, or any other act a notary of this state is authorized to perform. (RCW 42.44.010) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0258 | Registered and Licensed Practical Nurse Licenses Certification and license application and renewal fees collected for various registered nurse and licensed practical nurse health care professionals. (RCW 18.79.030) |
| 0260 | Optician Licenses Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW) |
| 0261 | Optometrist Licenses Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW) |
| 0262 | Pharmacy Licenses Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW) |
| 0263 | Puget Sound Pilot Licenses Fees collected from Puget Sound and Grays Harbor licensed pilots for initial license and annual license renewals, and stipends collected for the pilot trainee program. (RCW 88.16.090) |
| 0264 | Nursing Home Administrative Licenses Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW) |
| 0266 | Power Licenses Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW) |
| 0267 | Real Estate Excise Tax Transaction Fees Fee collected on real estate excise tax transactions in Washington. (chapter 82.45 RCW) |



State Administrative and Accounting Manual

| Code | Title and Description |
|-------------|--|
| 0268 | <p>Public Utilities Regulatory Fees</p> <p>Regulatory fees charged to utility companies. (chapter 80.24 RCW)</p> |
| 0270 | <p>Real Estate Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in negotiating, buying, selling or leasing real estate on behalf of others. (chapter 18.85 RCW)</p> |
| 0271 | <p>Sewage Treatment Plant Operator Licenses</p> <p>Fees collected for the certification and testing of sewage plant operators. (chapter 70.95B RCW)</p> |
| 0272 | <p>Safety Inspection Licenses and Fees</p> <p>Licenses and fees collected from individuals and businesses in the operation of specialized equipment or practices in buildings and building related constructions industry such as explosives, elevators, mobile homes, amusement rides, factory built housing, commercial coaches, pressure vessels, asbestos, and plumbers.</p> |
| 0274 | <p>Credit Union Licenses and Fees</p> <p>Assessment fees billed to credit unions licensed in Washington.</p> |
| 0275 | <p>Ocularist Licenses</p> <p>Certification and license application and renewal fees collected for ocularist health care professionals. (chapter 18.55 RCW)</p> |
| 0276 | <p>Forest Practices Permit Fees</p> <p>Fees for forest practice applications collected from landowners and timber companies, and county forest practice fees for moratorium recording. (chapter 76.09 RCW)</p> |
| 0277 | <p>Securities Licenses, Permits, and Fees</p> <p>Fees collected for licensing securities broker-dealers and investment advisors as well as a variety of filings such as franchise and business opportunity filings.</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|-------------|--|
| 0278 | <p>Occupational Therapist Licenses</p> <p>Certification and license application and renewal fees collected for occupational health care professionals. (RCW 18.59.050)</p> |
| 0279 | <p>Vessel Registration Fees</p> <p>Fees collected from the registration of vessels used in the state and exemption fees collected from foreign vessels that request to be exempt from pilotage. (chapter 79.100 RCW)</p> |
| 0281 | <p>Sellers of Travel</p> <p>Fees collected to license persons or businesses engaged in negotiating, buying, selling or leasing travel accommodations. (chapter 19.138 RCW)</p> |
| 0283 | <p>Veterinarian Licenses</p> <p>Certification and license application and renewal fees collected for various veterinarian health care professionals. (RCW 18.92.140)</p> |
| 0285 | <p>Water Resources Fees</p> <p>Fees collected for planning, review and inspection of hydraulic works to assure safety; and fees for processing water rights applications, permits, certificates, extensions, protests and recording. (chapter 90.03 RCW)</p> |
| 0286 | <p>Water Quality Fees</p> <p>Fees collected for wastewater discharge to fund the administration of the waste water permit program. (RCW 90.48.465)</p> |
| 0287 | <p>Well Construction and Licensing</p> <p>Fees collected for well construction and for well operator licenses. (chapter 18.104 RCW)</p> |
| 0290 | <p>Log Patrol Licenses</p> <p>Fees collected for log brands, log brand books and log patrol licenses from timber companies. (chapter 76.36 RCW)</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0291 | Marriage Licenses Fees collected for the issuance of marriage licenses. (RCW 36.18.010(5)) |
| 0292 | Business License Fees Fees collected for filing of master license applications, renewals or late fees. (RCW 19.02.085) |
| 0294 | Hazardous Waste Fees Fees collected from hazardous waste generators to fund hazardous waste and toxics reduction programs as well as fees collected from the U.S. Department of Energy and facilities that dispose of mixed waste. (chapters 70.95E, 70.105, and 43.200 RCW) |
| 0295 | Certified Acupuncturist Licenses Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW) |
| 0296 | Replacement Tire Fee Fee charged on the retail sale of new tires. (RCW 70.95.510) |
| 0297 | Boating Safety Distributions Distributions to local governments of boating safety funds. (RCW 88.02.650) |
| 0298 | Alcoholic Beverage License Fees Distributions Distributions of license fees to the University of Washington and Washington State University. (RCW 66.08.180) |
| 0299 | Other Licenses, Permits, and Fees All other licenses, permits and fees collected without specific revenue source coding assigned to them. |



State Administrative and Accounting Manual

Code Title and Description

0300 - Federal Revenue

Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.

0301 African Development Foundation

0303 Institute of Museum Services

0304 Inter-American Foundation

0305 National Endowment for the Arts

0306 National Endowment for the Humanities

0307 Office of National Drug Control Policies

0308 Peace Corps

0309 Legal Services Corporation

0310 Department of Agriculture

Federal revenue received from the Department of Agriculture to fund school breakfast and lunch programs, food stamp program, summer food service program, and nutrition program for women, infants, and children.

0311 Department of Commerce

Federal revenue received from the Department of Commerce to fund the establishment of university marine research and to assist in salmon restoration.

0312 Department of Defense

Federal revenue received from the Department of Defense to fund National Guard operations and to support basic research for military operations.

0313 Central Intelligence Agency



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0314 | Department of Housing and Urban Development Federal revenue received from the Department of Housing and Urban Development to help expand the supply of affordable housing for persons of low and moderate income. |
| 0315 | Department of the Interior Federal revenue received from the Department of the Interior to develop and implement programs for the benefit of wildlife and their habitat. |
| 0316 | Department of Justice Federal revenue received from the Department of Justice to support criminal justice and victims of crime programs. |
| 0317 | Department of Labor Federal revenue received from the Department of Labor to fund the Unemployment Insurance program and to improve the quality of the workforce by providing workforce investment activities. |
| 0319 | Department of State |
| 0320 | Department of Transportation Federal revenue received from the Department of Transportation to fund highway planning and construction programs. |
| 0321 | Department of the Treasury |
| 0323 | Appalachian Regional Commission |
| 0327 | Office of Personnel Management |
| 0329 | Commission on Civil Rights |
| 0330 | Equal Employment Opportunity Commission |



State Administrative and Accounting Manual

| Code | Title and Description |
|-------------|--|
| 0332 | Federal Communications Commission |
| 0333 | Federal Maritime Commission |
| 0334 | Federal Mediation and Conciliation Service |
| 0339 | General Services Administration Federal revenue received from the General Services Administration primarily to fund election reform. |
| 0340 | Government Printing Office |
| 0342 | Library of Congress |
| 0343 | National Aeronautics and Space Administration |
| 0344 | National Credit Union Administration |
| 0346 | National Labor Relations Board |
| 0347 | National Science Foundation Federal revenue received from the National Science Foundation to encourage and support basic research in the education, science, and computer and information science areas. |
| 0355 | Federal Revenue - Non-Assistance Receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or, other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes. |
| 0357 | Railroad Retirement Board |
| 0358 | Securities and Exchange Commission |
| 0359 | Small Business Administration |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0360 | Smithsonian Institution |
| 0361 | International Trade Commission |
| 0362 | Tennessee Valley Authority |
| 0364 | Veterans Administration |
| 0366 | Environmental Protection Agency Federal revenue received from the Environmental Protection Agency to finance the costs of drinking water infrastructure and water quality management activities. |
| 0368 | National Gallery of Art |
| 0370 | Overseas Private Investment Corporation |
| 0377 | Nuclear Regulatory Commission |
| 0378 | Commodity Futures Trading Commission |
| 0381 | Department of Energy |
| 0383 | Federal Emergency Management Agency |
| 0384 | Department of Education Federal revenue received from the Department of Education to fund special education, Title I, Pell grant, and other programs in support of Washington's schools. |
| 0385 | Scholarship and Fellowship Foundations |
| 0386 | Pension Benefit Guaranty Corporation |
| 0387 | Consumer Product Safety Commission |
| 0388 | Architectural and Transportation Barriers Compliance Board |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0389 | National Archives and Records Administration |
| 0390 | Miscellaneous Commissions |
| 0391 | United States Institute of Peace |
| 0392 | National Council on Disability |
| 0393 | Department of Health and Human Services Federal revenue received from the Department of Health and Human Services to fund the medical assistance program (Medicaid, Title XIX), research grants, and other social and health service programs in Washington. |
| 0394 | Corporation for National and Community Service |
| 0396 | Social Security Administration Federal revenue received from the Social Security Administration to fund the social security disability insurance program. |
| 0397 | Homeland Security Federal revenue received from Homeland Security to fund emergency preparedness including emergency equipment, planning and training, and surveying critical infrastructure. |
| 0398 | US Agency for International Development |
| 0399 | Federal Assistance - Miscellaneous |
| 03DS | Federal Revenue Distributions (State Treasurer Only) Distributions of reportable federal revenues that must be reported as expenditures on the Schedule of Expenditures of Federal Awards. |

0400 - State Charges and Miscellaneous Revenue



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state- sponsored programs. |
| 0401 | Investment Income Earnings on deposits and investments. Investment earnings may also be coded by specific type for example dividend income (Revenue Source Code 0411), and capital gains and losses (Revenue Source Code 0413). Costs of investment activities are recorded in Revenue Source Code 0473. |
| 0402 | Income from Property Revenues from rentals/leases of state owned land, facilities, and equipment that do not meet the definition of a right-to-use lease agreement, are below the state's capitalization threshold, or are short-term. Examples include: sales of parking permits; right of way or easement charges; rental/lease of commercial and non-commercial land and buildings; advertising and communication site leases; and rental of equipment including motor pool rentals. |
| 0404 | Cost of Supervision Assessment Fee Fees assessed on offenders under community supervision by the Department of Corrections. (RCW 72.11.040 and 9.94A.780) |
| 0405 | Fines, Forfeits and Seizures Amounts collected as penalties for an offense or breach of contract. Also includes the state's share of federal property seizures. Examples include toll violations, library fines, and assessments for late payments. Does not include penalty assessments for crime victims' compensation which are recorded in Revenue Source Code 0417. |
| 0406 | Litter Control Revenue Fee levied on the value of various products manufactured and sold within the state including but not limited to, groceries, newspapers, and food for human or pet consumption. (chapter 82.19 RCW) |
| 0407 | Patient Care |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Medical and dental co-pays collected from inmates of state correctional facilities. |
| 0409 | Interest Income Interest earned unrelated to investing activities. Examples include interest on property sales agreements, past due accounts receivable, and loan agreements. |
| 0410 | Unclaimed Monies Amounts received by the Department of Revenue as unclaimed property under the Uniform Unclaimed Property Act. (chapter 63.29 RCW) |
| 0411 | Dividend Income Income to shareholders derived from a division of a company's profits. Dividends may be in the form of cash, stock or property. |
| 0413 | Capital Gains and Losses Gains and losses resulting when the value of an investment asset, for example stocks, bonds, mutual funds, or real estate, is more or less than its carrying cost (book value). Capital gains and losses may be realized or unrealized. |
| 0415 | Sale of Property - Timber Revenues resulting from the following activities on state-owned land: timber contract sales, including settlement of defaulted contracts and other related timber contract fees; contract harvesting and other log sales; and damaged timber sales. |
| 0416 | Sale of Property - Other Proceeds from the sale or disposal of property, consumable supplies, materials, and products in governmental type accounts. Property includes land, buildings, equipment, salvage, intangible property (such as, right-of-ways and royalties), sand and gravel, and nursery seedlings. Does not include property sales in the normal course of business by a proprietary type account. |
| 0417 | Victims of Crime Compensation |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Penalties assessed against criminal offenders for assistance to crime victims. (chapter 7.68 RCW) |
| 0418 | Gain or Loss On Sale of Capital Assets The gain or loss on the sale or disposal of a capital asset in a proprietary type account. The gain or loss is calculated by subtracting the remaining book value (original cost less accumulated depreciation) from the proceeds from the sale. |
| 0420 | Charges For Services Amounts collected in the course of regular business for sales of services. Examples include charges for administering local tax collection, fees for processing applications, fees for administrative hearings, and charges for equipment repair. |
| 0421 | Publications and Documents Revenue received from the sale of paper and electronic publications and documents. Examples include state produced publications, manuals, and documents such as, maps, laws, rules, guides, photos. |
| 0423 | Room, Board, and Meals Revenues received by the state for room, board, and meals associated with the operation of a state program. Examples include housing and dining revenues at higher education institutions and amounts paid by or on behalf of inmates of state correctional facilities towards costs of room and board. Does not include room and board for residents of state veterans' homes or Department of Social and Health Services' institutions/facilities which are recorded to Revenue Source Code 0523. |
| 0424 | Tuition and Fees Tuition collected for main and extension campuses for residents and non-residents, part time and full time students, and staff and student tuition waivers. Legislatively established tuition covers operating, building, and student and activity fees. Note: Only operating fees as defined in RCW 28B.15.031 are to be deposited in Account 149. |
| 0425 | Filing Fees and Legal Services |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Fees collected for filing, recording, registering, or archiving instruments or documents that (1) have or serve a legal or official function or (2) do not include a license or permit being issued. Also includes fees collected by county auditors or recording officers for their official services (RCW 36.22.175(1)), and charges for legal services related to filing documents or establishing a fee. |
| 0427 | Property and Resources Management |
| | Fees collected for property and resources management to include such things as fire suppression, road maintenance, land assessments, and surveillance and maintenance of low level radioactive materials disposal. |
| 0430 | Dedicated Student Fees |
| | Fees collected that are dedicated to the support of specific courses or activities. Examples include lab fees, fees for continuing education programs, health fees, athletic and recreation center fees, technology fees, and renewable energy fees. |
| 0434 | Hazardous Waste Cleanup Recoveries |
| | Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, cleanup of oil and non-oil spills and environmental restoration. |
| 0435 | Income from Leased Property |
| | Principal portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities. |
| 0436 | Leased Property Interest Income |
| | Interest portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities. |
| 0437 | Leased Property Variable Income |
| | Variable payment portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities. |
| 0440 | Indirect Cost Reimbursement |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | To record indirect cost reimbursement associated with grants, contracts and other agreements. |
| 0441 | Contributions and Grants Contributions and grants received by the state that are not restricted by contract or grant. Amounts received may be expended for or by the account/program receiving the monies for the purposes for which the monies were given. |
| 0444 | Grant Repayments Amounts collected as repayments of loan principal associated with a loan made under a federal or state loan program or other budgeted loan. |
| 0445 | Unemployment Compensation Reimbursement Reimbursement for unemployment benefits paid in-lieu of taxes of received from state agencies. (RCW 50.44.060) |
| 0447 | Health Benefit Payments Subsidy reimbursement and rebate payments received for health benefits. Not considered federal revenue. |
| 0448 | Statewide Indirect Cost Recoveries Any indirect costs or cost allocation amounts recovered as a result of the inclusion of the Statewide Cost Allocation Plan (SWCAP) allocation in an agency's indirect rate or cost allocation plan. Amounts recovered by an agency are to be deposited into the General Fund. |
| 0450 | Sales of Goods and Supplies - Proprietary Funds To record the sale of merchandise purchased for resale. This revenue source must be used when expenses are recorded to cost of goods sold (Object F). |
| 0458 | Public Facilities District Annual Payment To record annual payment received as required by RCW 36.100.040. |
| 0460 | Climate Commitment Act Auction Revenue |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Proceeds from the sale, via auction, of greenhouse gas allowances as authorized in the Climate Commitment Act of 2021. (Chapter 70A.65 RCW) |
| 0470 | Judicial Information System Fees |
| | Fees collected for access to the Judicial Information System administered by the court system for non-court in-state and all out-of-state users. (RCW 2.68.020) |
| 0471 | Unemployment Compensation Contributions |
| | Unemployment benefit contributions received from employers. (RCW 50.24.010) |
| 0472 | Workers' Compensation Contributions |
| | Premiums paid by Washington employers and employees for workers' compensation insurance. (RCW 51.32.073) |
| 0473 | Costs of Investment Activities |
| | Investment fees and expenses paid to external sources such as banks and other financing institutions for investment activities and securities lending transactions. Fees include external management fees, commissions, consultant fees, legal fees and other investment management related expenses paid to external sources. This source code should have a net debit balance. |
| 0475 | Paid Family and Medical Leave Premiums |
| | Premiums paid by Washington employers and employees for paid family and medical leave compensation. (RCW 50A.04.115) |
| 0476 | Long-Term Services and Supports Premium |
| | Premiums paid by Washington employees for long-term services and supports benefits. (RCW 50B.04.080) |
| 0477 | Lottery Ticket Proceeds |
| | Amounts received from the sales of lottery tickets. (RCW 67.70.230) |
| 0478 | Lottery Ticket Returns |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Retailer adjustments against lottery ticket sales. Examples include misprinted tickets, torn tickets, promotional tickets and returned tickets. (RCW 67.70.230) |
| 0484 | LCB State Excess Profit Distributions Amounts received by the Liquor Control Board and distributed to various funds as prescribed by law. Does not include amounts classified as Beer or Wine Taxes. (chapters 66.08 and 82.08 RCW) |
| 0485 | Immaterial Prior Period Adjustments Immaterial corrections related to prior period activity. Generally, only credits are allowed; debits require the approval of the agency's OFM Accounting Consultant. Only used with General Ledger code 3215 "Immaterial Adjustments to Prior Periods." Refer to Subsection 90.20.15.e. |
| 0486 | Recoveries of Prior Expenditure Authority Expenditures Receipt of cash/vendor credit for the recovery of an expenditure/expense charged to a prior period. Also used to record the liquidation of over-estimated accrued expenditures/expenses from a prior period when it is expected that no further payments will be made. Generally, only credits are allowed; debits require approval of the agency's OFM Accounting Consultant. Refer to Subsection 90.20.45. |
| 0487 | Recoveries of Student Financial Aid Expenditures Recoveries of overpayments to schools or individuals of state need grant funds. |
| 0489 | Amortization The increase or decrease of non-cash changes in the fair value of investments. Only use with GL 3220 "Noncash Revenues." |
| 0490 | Cash Over and Short Amounts of cash over or short for a cash deposit, required to make the deposit equal the source document total. |
| 0492 | Autopsy Cost Reimbursements Amounts distributed to counties to reimburse for autopsy costs. (RCW 68.50.104) |



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| Code | Title and Description |
|------|---|
| 0493 | <p>Aquatic Lands Distributions</p> <p>Amounts distributed to towns from harbor area and tideland leases. Amounts distributed must be used for water-related improvements. (RCW 79.115.150)</p> |
| 0494 | <p>Impaired Driving Safety Distributions</p> <p>Amounts distributed to cities, towns, and counties for projects related to reducing impaired driving. (RCW 46.68.260 and 82.14.320.)</p> |
| 0496 | <p>Insurance Premiums</p> <p>Amounts collected by the Department of Enterprise Services, Office of Risk Management from state agencies for coverage in the state's liability program. Also includes premiums for active employees collected by Health Care Authority for medical, dental, life, and long-term disability insurance.</p> |
| 0497 | <p>Charges For Transportation Services</p> <p>Revenues collected for transportation services to include such things as ferry services, toll revenue, and transponder sales.</p> |
| 0498 | <p>Tort Claim Reimbursement</p> <p>Reimbursements to the state for tort claim damages - for example, damages to property and lost revenues - caused by third parties.</p> |
| 0499 | <p>Other Revenue</p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state sponsored programs without specific revenue source coding assigned to them. Examples include industrial insurance refunds, miscellaneous student services, and photocopying.</p> |
| 04DS | <p>Unclaimed Property Distributions</p> <p>To record funds distributed by the Department of Revenue to owners, property reported under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)</p> |



State Administrative and Accounting Manual

Code Title and Description

0500 - Private/Local Charges and Miscellaneous Revenue

Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.

0523 Board, Room, and Meals

Revenue received from residents, hospice care organizations and family members of residents of Veterans' Homes for their portion of the room, board and meal expenses. Also includes revenue for room, board, and meals received on behalf of residents at Department of Social and Health Services' institutions/facilities. Does not include room, board, and meals associated with the operation of a state program which are recorded to Revenue Source Code 0423.

0535 Energy Facility Application and Monitoring Fees

Revenue received by the Energy Facility Site Evaluation Council for the evaluation, licensing and monitoring of major energy facilities in Washington. (chapter 80.50 RCW)

0541 Contributions and Grants

Contributions and grants from nonfederal sources external to the state. Similar to federal grants, the expenditure of these private/local contribution and grant revenues are restricted by contract or agreement.

0546 Federal Revenue - Pass Through

Federal revenue received from other state governments, local governments or private entities.

0597 Reimbursable Contracts

Revenue received pursuant to reimbursable contracts with private/local organizations including non-profit organizations, counties, cities, school districts, transit authorities and other states.

0600 - Transfers



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Amounts transferred by state agencies to other accounts and/or agencies; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources. |
| 0611 | Bond Transfers In Transfers of bond proceeds to an account as specified by law. |
| 0612 | Bond Transfers Out Transfers of bond proceeds from an account as specified by law. |
| 0621 | Operating Transfers In Transfers of revenue to one account from another without a requirement for repayment (this is the positive revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level. |
| 0622 | Operating Transfers Out Transfers of revenues from one account to another without equivalent flows of assets in return (this is the negative revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level. |
| 0623 | Investment Administration Transfers (SIB Only) Transfers of revenue from various accounts managed by the State Investment Board (SIB) to the State Investment Board Expense Account (Account 031) as needed to cover the operating expenses of SIB. (RCW 43.33A.160) (SIB Only) |
| 0626 | Noncash Revenue Transfers - Compensation Transfers of revenue between operating accounts (other than the General Fund) and non cash Special Account Retirement Contribution Increase Revolving Account (Account 427) or the Salary and Insurance Increase Revolving Account (Account 406). |
| 0627 | Noncash Revenue Transfers - Other Transfers of resources other than cash. |



State Administrative and Accounting Manual

| Code | Title and Description |
|-------------|---|
| 0633 | <p>Timber Tax Transfer</p> <p>Transfers of timber tax collected on behalf of the state from the Timber Tax Distribution Account (Account 02W) to the General Fund. (RCW 84.33.041)</p> |
| 0634 | <p>Manufacturing & Warehousing Job Centers Transfer</p> <p>Transfers from the General Fund to the Manufacturing and Warehousing Job Centers Account (Account 25D) to mitigate local sales tax revenue net losses as a result of the sourcing provisions of the streamlined sales and use tax agreement. (RCW 82.14.545)</p> |
| 0635 | <p>Air Pollution Control (Ride Share) Transfer</p> <p>Transfers between the Air Pollution Control Account (Account 216) and the General Fund.</p> |
| 0636 | <p>State Treasurer's Service Account Transfer</p> <p>Transfers from the State Treasurer's Service Account (Account 404) to the General Fund.</p> |
| 0637 | <p>Liquor Excise Tax Account Transfer</p> <p>Transfers of liquor excise taxes from the Liquor Excise Tax Account (Account 107) to the Liquor Revolving Account and the General Fund. (RCW 82.08.170)</p> |
| 0638 | <p>General Fund and Basic Health Plan Trust Account Transfer - Cannabis Revenues</p> <p>Transfers of cannabis revenues from the Dedicated Cannabis Account (Account 315) to the General Fund and the Basic Health Plan Trust Account. (RCW 69.50.540(2)(d) and 69.50.540(5)(g))</p> |
| 0639 | <p>Electric Vehicle Sales Tax Exemption Transfer</p> <p>Transfers from the Multimodal Transportation Account to the General Fund. (RCW 82.08.809)</p> |
| 0640 | <p>Washington Opportunity Pathways Account Transfer - Lottery Revenues</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Washington Opportunity Pathways Account (Account 17F). (RCW 67.70.240(1)(c) and 67.70.340(1) and (2)) |
| 0641 | Stadium & Exhibition Account Transfer - Lottery Revenues |
| | Transfers of lottery revenues from the State Lottery Account (Account 577) to Stadium and Exhibition Center Account (Account 816). (RCW 67.7.240(5)) |
| 0642 | Student Achievement Account Transfer - Lottery Revenues |
| | Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Student Achievement Account (Account 299). (RCW 67.70.240(3); 67.70.340(1) and (2)) |
| 0643 | Education Construction Account Transfer - Lottery Revenues |
| | Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Education Construction Account (Account 253). (RCW 67.70.240(3); 67.70.340(1) and (2)) |
| 0644 | General Fund Transfer - Lottery Revenues |
| | Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70.340(4)) |
| 0645 | Budget Stabilization Transfer |
| | Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495) |
| 0647 | Child and Family Reinvestment Account Transfer |
| | Transfers from the General Fund to the Child and Family Reinvestment Account (Account 18T). (RCW 74.13.107) |
| 0648 | Commute Trip Reduction Transfer |
| | Transfers from the Multimodal Transportation Account (Account 218) to the General Fund to reimburse the General Fund for tax credits provided to businesses participating in the commute trip reduction program. (RCW 82.70.040) |



State Administrative and Accounting Manual

| Code | Title and Description |
|-------------|--|
| 0649 | Unclaimed Property Transfer Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.29.230) |
| 0651 | Flood Control Transfer Transfers from the General Fund to the Flood Control Assistance Account (Account 02P). (RCW 86.26.007) |
| 0653 | Columbia River Water Delivery Transfer Transfers from the General Fund to the Columbia River Water Delivery Account (Account 15K). (chapter 90.90 RCW) |
| 0654 | County Criminal Justice Transfer Transfers from the General Fund to the County Criminal Justice Assistance Account (Account 03L). (RCW 82.14.310) |
| 0655 | Municipal Criminal Justice Transfer Transfers from the General Fund to the Municipal Criminal Justice Assistance Account (Account 03M). (RCW 82.14.320/330) |
| 0657 | Criminal Justice Treatment Transfer Transfers from the General Fund to the Criminal Justice Treatment Account (Account 05C). (RCW 70.96A.350(4)(a)) |
| 0659 | Site Closure Account Transfer Transfers from the Perpetual Surveillance and Maintenance Account (Account 500). (RCW 43.200.080) |
| 0663 | Recreation Access Pass Transfer Transfers of the proceeds from the sale of discover passes and day-use permits from the Recreation Access Pass Account (Account 237) to the State Wildlife Account (Account 104), the Park Land Trust Revolving Account (Account 087), and the Parks Renewal and Stewardship Account (Account 269). (2SSB 5622) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0664 | <p>Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer</p> <p>Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.04.4496 and 82.16.0496).</p> |
| 0666 | <p>Fair Account Transfer</p> <p>Transfers from the General Fund to the Fair Account (Account 131). (RCW 15.76.115)</p> |
| 0667 | <p>Initiative 773 Transfers</p> <p>Transfers of cigarette and tobacco products taxes from the Health Services Account (Account 760) to the Violence Reduction and Drug Enforcement Account (Account 181), Water Quality Account (Account 139), and Tobacco Prevention and Control Account (Account 828) as required by Initiative 773. (RCW 43.72.900(2)(a), 3(a), & 3(c))</p> |
| 0668 | <p>Education Savings Account Transfer</p> <p>Transfers from the Education Savings Account (Account 291) to the Washington Distinguished Professorship Trust Account (Account 653), the Washington Graduate Fellowship Trust Account (Account 534), College Faculty Awards Trust Account (Account 743), and the Common School Construction Account (Account 113). (RCW 43.79.465)</p> |
| 0669 | <p>Clean Alternative Fuel Vehicle Exemption Transfer</p> <p>Transfers from the Electric Vehicle Account (Account 20J) to the General Fund. (RCW 82.12.9999)</p> |
| 0670 | <p>Electric/Hydrogen Battery and Hydrogen Facilities and Zero Emission Business Exemption Transfer</p> <p>Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.08.816)</p> |
| 0671 | <p>Electric Vessel Exemption Transfer</p> <p>Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.08.996)</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0677 | Agency Incentive Savings Transfers In (OFM Only) Transfers to the Savings Incentive Account (Account 290) of half of the dollar value of certain General Fund state appropriations that are unspent as of June 30. The transfers are made to the credit of the individual state agencies that achieved the savings. (RCW 43.79.460) (OFM Only) |
| 0678 | Equity Transfers In Transfers of assets into an account normally associated with the creation of the account or the close-out of another account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level. |
| 0679 | Equity Transfers Out Transfers of assets out of an account normally associated with the closure of the account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level. |
| 0680 | Pension Benefit Reserves Transfers In (DRS Only) Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only) |
| 0681 | Pension Benefit Reserves Transfers Out (DRS Only) Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only) |
| 0683 | Retirement System Transfer Transfers of amounts not needed for administration from the Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account (Account 204) to the Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account (Account 614). (RCW 41.24.030) (BVFFRO Only) |



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| Code | Title and Description |
|------|--|
| 0688 | <p>Internal Lending Program Transfers</p> <p>Transfers of monies to record the Internal Lending Program activity between governmental, enterprise and internal service accounts. (University of Washington and Washington State University Only)</p> |
| 0689 | <p>Operating Transfers - Toll Charges</p> <p>Transfers of toll revenues from a toll collecting account to another account to facilitate the payment of debt service.</p> |
| 0690 | <p>Special Transfers</p> <p>Statewide transfers from dedicated accounts and other accounts for special litigation or budget purposes.</p> |
| 0693 | <p>Operating Transfers - Debt Service</p> <p>Transfer of monies between accounts to facilitate the payment of debt service as specified by law.</p> |
| 0694 | <p>Operating Transfers - Debt Service Reimbursements</p> <p>Transfer of monies from accounts designated by the legislature to reimburse the General Fund for the payment of debt service.</p> |
| 0696 | <p>Operating Transfers - Motor Fuel Taxes</p> <p>Transfer of motor vehicle fuel taxes from various transportation accounts (including the Motor Vehicle Account (Account 108), Transportation Partnership Account (Account 09H), Puget Sound Capital Construction Account (Account 099), Transportation 2003 (Nickel) Account (Account 550) to transportation debt service funds (including the Highway Bond Retirement Account (Account 303), Ferry Bond Retirement Account (Account 304) and the Transportation Improvement Bond Retirement Account (Account 305).</p> |

0800 - Other Revenues and Financing Sources

Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.



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| Code | Title and Description |
|-------------|--|
| 0802 | Employer Pension Contributions Contributions received from employers of members enrolled in state administered pension plans. |
| 0803 | Employee Pension Contributions Contributions received from employees enrolled in state administered pension plans. |
| 0804 | State Pension Contributions Contributions received from the General Fund to support state administered pension plans. |
| 0807 | Certificates of Participation Resources provided through the issuance of certificates of participation by the Office of the State Treasurer that are used to finance real estate acquisition, construction and renovation, and equipment acquisition. |
| 0809 | Lease-to-Own Acquisition Resources provided through a lease-to-own agreement used to finance capital acquisitions. |
| 0810 | Right-to-Use Lease and Subscription Asset Acquisition Resources provided through a lease agreement or subscription-based information technology arrangement used to finance the right-to-use a capital asset. |
| 0820 | Capital Contributions Intra-state contributions of capital assets received by a proprietary fund type account. |
| 0825 | Pool Participant Contributions Contributions received from participant members of the Deferred Compensation Plan and the Local Government Pooled Investments Fund. (DRS and OST use only) |
| 0850 | Payments to Escrow Agents for Refunded COPs |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Amounts sent to an Escrow Agent to refund (defease) a COP issue. |
| 0851 | Original Issue Discount - Refunding COPs Discount associated with the issuance of refunding COPs. Refunding COPs are sold at a discount when the stated interest rate on the COPs is less than the market rate of interest for similar securities when the COPs are sold. |
| 0852 | Underwriters Discount / Costs of Issuance - Refunding COPs COP sale expenses associated with the issuance of refunding COPs, specifically, the underwriters discount and cost of issuance expenses. |
| 0853 | Original Issue Premium - Refunding COPs Premium associated with the issuance of refunding COPs. Refunding COPs are sold at a premium when the stated interest rate on the COPs is more than the market rate of interest for similar securities when the COPs are sold. |
| 0854 | Proceeds of Refunding COPs Amount of the total par or face value of refunding COPs. |
| 0855 | Payments to Escrow Agents for Refunded Bonds Amounts sent to an Escrow Agent to refund (defease) a bond issue. |
| 0856 | Original Issue Discount - Refunding Bonds Discount associated with the issuance of refunding bonds. Refunding bonds are sold at a discount when the stated interest rate on the bonds is less than the market rate of interest for similar securities when the bonds are sold. |
| 0857 | Underwriters Discount / Costs of Issuance - Refunding Bonds Bond sale expenses associated with the issuance of refunding bonds, specifically, the underwriters discount and cost of issuance expenses. |
| 0858 | Original Issue Premium - Refunding Bonds |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Premium associated with the issuance of refunding bonds. Refunding bonds are sold at a premium when the stated interest rate on the bonds is more than the market rate of interest for similar securities when the bonds are sold. |
| 0859 | Proceeds of Refunding Bonds Amount of the total par or face value of refunding bonds. |
| 0860 | Bonds Issued Amount of the total par or face value of all tax-exempt bonds, except refunding bonds. |
| 0862 | Original Issue Discount - Bonds Discount associated with the issuance of all bonds, except refunding bonds. Bonds are sold at a discount when the stated interest rate is less than the market rate of interest for similar securities when the debt is sold. |
| 0863 | Original Issue Premium - Bonds Premium associated with the issuance of all bonds except refunding bonds. Bonds are sold at a premium when the stated interest rate is more than the market rate of interest for similar securities when the debt is sold. |
| 0864 | Taxable Bonds Issued Amount of the total par or face value of taxable bonds issued. |
| 0865 | Note Proceeds Amount of the total par or face value of notes issued. |
| 0866 | Loan Principal Repayment Amounts received to repay the principal amount of loans issued by a state agency. |
| 0868 | Original Issue Discount - COPs |



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| Code | Title and Description |
|------|--|
| | Discount associated with the issuance of all COPs, except refunding COPs. COPs are sold at a discount when the stated interest rate is less than the market rate of interest for similar securities when the debt is sold. |
| 0869 | Original Issue Premium - COPs Premium associated with the issuance of all COPs except refunding COPs. COPs are sold at a premium when the stated interest rate is more than the market rate of interest for similar securities when the debt is sold. |
| 0871 | Special Items Significant items, subject to management's control, that are either 1) unusual in nature or 2) infrequent in occurrence. (OFM only) |
| 0872 | Extraordinary Items Extraordinary items are both 1) unusual in nature and 2) infrequent in occurrence. (OFM only) |
| | 0900 - Non-Revenue Activities* |
| | Amounts related to various suspense codes that must be adjusted to zero at year-end. |
| 0901 | Interagency Reimbursements Amounts received from another agency to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding. |
| 0902 | Recoveries of Current Expenditure Authority Expenditures Amounts received from a non-state entity to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding. |
| 0920 | Items Placed in Suspense Amounts received by an agency that are identifiable by account, but cannot be immediately allocated to the proper revenue source coding. |
| 0921 | Rental Excise Tax Suspense |



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| Code | Title and Description |
|------|---|
| | Rental taxes received by an agency pending remittance to the Department of Revenue. |
| 0925 | Undistributed Receipts Amounts received for which the correct coding is pending determination. |
| 0940 | Deposit Adjustments and Returned Checks Amounts due to an agency related to deposit adjustments or NSF checks. |

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