



75.20 Agency Codes and Authorized Abbreviations

Section	Title	Effective Date	Page Number
75.20.10	Sequential by code number	July 1, 2024	371
75.20.20	Alphabetical by title	July 1, 2024	378
75.20.30	Sequential by code number within functional group	July 1, 2024	385

75.20.10 Sequential by code number

July 1, 2024

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)
0480	Court of Appeals (COA)
0500	Commission on Judicial Conduct (CJC)
0550	Administrative Office of the Courts (AOC)
0560	Office of Public Defense (OPD)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
1240	Department of Retirement Systems (DRS)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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	Washington Technology Solutions (WTS)
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)
3050	Department of Veterans' Affairs (DVA)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
4110	Freight Mobility Strategic Investment Board (FMSIB)
4600	Columbia River Gorge Commission (CRG)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
5280	Mint Commission (MINT)
5290	Red Raspberry Commission (RASP)
5300	Seed Potato Commission (SEED)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
5320	Turf Grass Seed Commission (TURF)
5330	Tree Fruit Research Commission (TREE)
5340	Wine Commission (WINE)
5350	Grain Commission (GRAIN)
5400	Employment Security Department (ESD)
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)
6740	Skagit Valley College (SVC)
6750	South Puget Sound Community College (SPS)
6760	Spokane Community Colleges - District 17 (SCCD-17)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
7160	Agency Loans (LOAN)
7170	One Time Grants (GRANT)
7270	Stadium and Exhibition Center Distributions (SECD)
7400	Contributions to Retirement Systems (CRS)
7900	OST - Cash and Warrant Control (STCWC)
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, 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, 3460, 5990, and 7270) are not included in AFRS.

75.20.20 Alphabetical by title

July 1, 2024

**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)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
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)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
6990	Community and Technical College System (CTCS)
3520	Community and Technical Colleges, State Board for (SBCTC)
4710	Conservation Commission, State (SCC)
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)
1060	Economic Development Finance Authority, Washington (EDA)
6100	Edmonds Community College (EDC)
5400	Employment Security Department (ESD)
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)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
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)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
2450	Military Department (MIL)
1470	Minority and Women's Business Enterprises, Office of (OMWBE)
5280	Mint Commission (MINT)
4900	Natural Resources, Department of (DNR)
0370	Office of Legislative Support Services (LSS)
7000	OFM Financial Statement Control (OFMFSC)
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)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
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)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
7270	Stadium and Exhibition Center Distributions (SECD)
1260	State Investment Board (SIB)
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)
1630	Technology Solutions, Washington (WTS)
3760	The Evergreen State College (TESC)
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)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
6210	Whatcom Community College (WHC)
5340	Wine Commission (WINE)
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).

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, 3460, 5990, and 7270) are not included in AFRS.

75.20.30 Sequential by code number within functional group

July 1, 2024



State Administrative and Accounting Manual

**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)
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)
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)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
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	Washington Technology Solutions (WTS)
1650	State Board of Accountancy (ACB)
1660	Board of Registration for Professional Engineers and Land Surveyors (BRPELS)



State Administrative and Accounting Manual

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

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)
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF)
3550	Department of Archaeology and Historic Preservation (DAHP)

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)
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	Employment Security Department (ESD)



State Administrative and Accounting Manual

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

5990 Washington Health Care Facilities Authority (WHCFA)

30 - NATURAL RESOURCES AND RECREATION (F3)
31 - Natural Resources and Recreation

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)

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)



State Administrative and Accounting Manual

AGENCY NUMBER	AGENCY TITLE
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)
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)



State Administrative and Accounting Manual

**AGENCY
NUMBER AGENCY TITLE**

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)
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)



State Administrative and Accounting Manual

**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)

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)
7900	OST - Cash and Warrant Control (STCWC)



State Administrative and Accounting Manual

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

92 - Payments to Political Subdivisions

- 0010 State Revenue for Distribution (SRD)
- 0050 Federal Revenue for Distribution (FRD)

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, 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, 3460, 5990, and 7270) are not included in AFRS.