



Chapter 20 - Internal Control

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20.10 Internal Control Policies

20.10.10

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Purpose of these policies

This chapter provides agency heads, managers, internal control officers, internal auditors, and all other employees, with a background in and approach to establishing and maintaining an effective system of internal control and internal audit so as to reasonably assure that they are meeting their respective objectives.

20.10.20

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Authority for these policies

The authority for these policies is RCW 43.88.160 (4)(a).

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July 1, 2017

Applicability of these policies

This chapter is applicable to all agencies of the state of Washington, as defined in RCW 43.88.020(4), unless otherwise exempted by statute or rule.

20.10.40

July 1, 2017

Source of these policies

These policies are based on and incorporate information from *Standards for Internal Control in the Federal Government* (Green Book) and *COSO Internal Control - Integrated Framework*.¹

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20.15

Internal Control Basics

20.15.10

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Internal control definition

Internal control is a process, effected by those charged with governance, management, and other employees, designed to provide reasonable assurance regarding the achievement of the entity's objectives relating to operations, reporting, and compliance.

For purposes of Chapter 20, the state's internal control objectives are defined as the need for each agency to:

- Safeguard its assets.
- Check the accuracy and reliability of its accounting data.
- Promote operational efficiency.
- Encourage adherence to policies for accounting and financial controls.

The definition of internal control emphasizes that internal control is:

- Geared to the *achievement of objectives* in one or more separate but overlapping categories – operations, reporting, and compliance.
- A *process* consisting of ongoing tasks and activities – a means to an end, not an end in itself.
- *Effected by people* – not merely about policy and procedure manuals, systems, and forms, but about people and the actions they take at every level of an organization to effect internal control.
- Able to *provide reasonable assurance* – but not absolute assurance, to an entity's management.
- *Adaptable to the entity structure or size* – flexible in application for the entire entity or for a subset of an entity.

This definition of internal control is intentionally broad. It incorporates concepts that are fundamental to how entities design, implement, and operate a system of internal control and assess its effectiveness.

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Roles and responsibilities

Agency management is responsible for the agency's operations, compliance and financial reporting objectives. Therefore, the adequacy of internal control to provide reasonable assurance of achieving these objectives is also the responsibility of management. That said, every state employee has a role in effecting internal control. Roles vary in responsibility and level of involvement, as discussed below.

Given agency structure and size, individuals may assume multiple roles. However, care should be taken to address the increased risk that may result from the concentration of responsibilities.

- 20.15.20.a **Those charged with governance** are responsible for overseeing the strategic direction of the agency and obligations related to the agency's accountability. This includes overseeing the design, implementation, and operation of an effective internal control system. For most agencies, those charged with governance include the agency head and members of agency senior management. For agencies with a governing board, the board may appoint individuals to fulfill this function.
- 20.15.20.b The **agency head** is ultimately responsible for identifying risks and establishing, maintaining, and monitoring the agency's system of internal control. If the agency head delegates this responsibility, the designated person should have sufficient authority to carry out these responsibilities. The agency head together with those charged with governance and agency management set the tone at the top that affects the control environment in particular and all other components of internal control. The agency head signs the annual Financial Disclosure Certification and, if applicable, the Federal Assistance Certification.
- 20.15.20.c The **internal control officer (ICO)** is responsible for coordinating the agency-wide effort of evaluating internal control using the guidance in this chapter. The ICO coordinates the agency's required risk assessment and internal control monitoring activities and annually provides written assurance to the agency head as required in Subsection 20.15.30. While each agency is required to have an ICO, the ICO may perform these duties on a full-time basis or on a part-time basis as long as other duties performed are not incompatible with the ICO duties.
- 20.15.20.d **Agency management** at all levels is responsible for internal control under their span of control. Management is responsible to communicate to agency employees their explicit or implicit control activity duties. In addition, agency management should provide channels outside normal

reporting lines so agency employees can report noncompliance, problems in operations, and illegal acts.

Management is also responsible to convey the importance of internal control to all employees both by what they say and what they do. If management is willing to override controls, then the message that internal control is not important will be conveyed to employees.

- 20.15.20.e **Each agency employee** is responsible to be aware of and attentive to risk management and other internal control issues, to consider limitations and key risk areas, to document decisions. To be most effective, employees need to understand the agency's mission, objectives, responsibilities, and their own role in managing risk. Each employee is also responsible to report to management (and through channels outside normal reporting lines when necessary) noncompliance, problems in operations, and illegal acts.
- 20.15.20.f **Other professionals** (internal or external to the agency) may provide assurance and advisory support to management in areas such as developing appropriate procedures to conduct risk assessments and internal reviews of control activities.
- 20.15.20.g **External auditors** are **not** part of an agency's internal control system and cannot be a replacement for or supplement to an adequate system of internal control. The role of the external auditor is to provide independent accountability and assurance to the public and external stakeholders. However, this independent assurance is also valuable feedback to those charged with governance and agency management.

20.15.30
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Annual requirements for agencies related to statewide reporting

The Office of Financial Management (OFM) prepares the state's Comprehensive Annual Financial Report (CAFR) annually. While OFM has final responsibility for the contents of the CAFR, the data in the financial statements and many of the notes to the financial statements are generated from Agency Financial Reporting System (AFRS) transactions input by agencies. Because agencies are in control of transactions entered into AFRS, OFM relies on agency internal control systems and the monitoring of those systems to assert in writing that the CAFR is correct and complete.

Additionally, OFM prepares the Statewide Single Audit Report annually. Because federal programs are administered at the agency level, OFM relies on agencies to establish and maintain effective systems of internal control over federal program compliance. OFM relies on agency internal control systems and the monitoring of those systems to assert in writing that the state has materially complied with the provisions of federal programs in order to comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

20.15.30.a

Risk assessment and internal control monitoring

At a minimum, agencies are required to document risk assessment and internal control monitoring activities for objectives related to financial reporting and federal program compliance. These activities may be done agency-wide at one time or by sections of the agency over a period of time. The agency should consider significance when planning the focus of the risk assessment activities. Likewise, agencies should consider the results of the risk assessment when planning the focus of the monitoring activities. An overall agency plan for risk assessment and internal control monitoring should strive to address high risk areas at least once a biennium.

20.15.30.b

Required written annual assurance by the internal control officer

The risk assessment and associated internal control monitoring plan should be designed to provide management with reasonable assurance that controls are operating as expected. The plan should also be used to determine if internal control modifications are needed by considering events that have occurred, processes or procedures that have changed, new projects or programs that are being planned or implemented, and other changes within the agency that may have additional risks. If the plan uncovers internal control weaknesses or if prior weaknesses still exist, they should be documented and addressed in a timely manner.

The internal control officer is to communicate to the agency head the results of the agency's required risk assessment and associated internal control monitoring process. The communication is to include a summary of all known weaknesses in internal control that could have a material effect on financial reporting and federal program compliance along with the related corrective action or recommendations. This communication may be ongoing and informal, but at least once per year, this assurance must be made in writing to the agency head.

The internal control officer is responsible for ensuring that the plan is followed and that required documentation of the risk assessment and monitoring conclusions is maintained and available for review by agency management, the State Auditor's Office, and OFM.

20.15.30.c

Required annual certifications signed by the agency head and CFO

As evidence that OFM can rely on each agency's internal control systems for statewide reporting purposes, every agency head and chief financial officer (CFO) is required to annually sign and submit a Financial Disclosure Certification and, if applicable, a Federal Assistance Certification, to OFM's Accounting Division. By signing the certification(s), the agency head and CFO certify that:

- We are responsible for and have established and maintained an effective system of internal controls as prescribed by SAAM Chapter 20. Our agency's system of internal controls incorporates adequate procedures and controls to safeguard our assets, check the accuracy and reliability of our accounting data, promote operational efficiency, and encourage adherence to policies for accounting and financial controls. If there are significant deficiencies in internal control, a summary of the deficiencies and corrective action is **attached** to this state certification.
- We are responsible for the design and implementation of programs and controls to prevent and detect fraud. We have disclosed all known instances and allegations of fraud or suspected fraud involving management and employees who have significant roles in internal control. We have also disclosed on this state certification any known instances and allegations of fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.
- If applicable, we are responsible for and have established and maintained an effective system of internal control over federal program compliance, providing reasonable assurance that federal awards are managed in compliance with laws, regulations, and the

provisions of contracts and grant agreements that could have a material effect on those programs. If there are significant deficiencies in internal control, a summary of the deficiencies and corrective action is attached to this federal certification.

There can be a variety of evidence that an agency head and CFO use as support backup for signing the certifications referred to above, including the required annual assurance.

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Internal control components and principles

The following five components and 17 principles together represent a comprehensive system of internal control. This subsection presents a summary of each of the five components and the principles relating to each component. For further details, refer to each component's section.

20.15.40.a

Control environment

The control environment is the set of standards, processes, and structures that provide the foundation for carrying out internal control across the agency. The agency head together with those charged with governance and agency management set the tone at the top regarding the importance of internal control and expected standards of conduct.

There are five principles relating to the control environment.

1. The agency head together with those charged with governance and agency management demonstrate commitment to integrity and ethical values.
2. Those charged with governance oversee the development and performance of internal control.
3. Management establishes structures, reporting lines, and appropriate authorities and responsibilities in pursuit of objectives.
4. Management demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.
5. Management holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

20.15.40.b **Risk assessment**

Risk assessment involves a dynamic and iterative process for identifying and analyzing risks to achieving the agency's objectives, analyzing the risks, and using that information to decide how to respond to the risks.

There are four principles relating to risk assessment.

6. Management specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to its objectives.
7. Management identifies and analyzes risks to the achievement of its objectives and uses that as a basis for determining how the risks should be managed.
8. Management considers the potential for fraud in assessing risks to the achievement of its objectives.
9. Management identifies, analyzes, and responds to changes that could significantly impact its system of internal control.

20.15.40.c **Control activities**

Control activities are policies, procedures, techniques, and mechanisms that help ensure that risks to the achievement of an agency's objectives are mitigated. Control activities are performed at all levels of the agency, at various stages within business processes, and over the technology environment.

There are three principles relating to control activities.

10. Management designs control activities to achieve its objectives and respond to risks.
11. Management designs its information systems and related control activities to achieve its objectives and respond to risks.
12. The agency implements control activities through policies and procedures.

20.15.40.d **Information and communication**

Information and communication are necessary for an agency to carry out its internal control responsibilities to support the achievement of its objectives.

There are three principles relating to information and communication.

13. The agency obtains or generates and uses relevant, quality information to support the functioning of internal control.
14. The agency internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.
15. The agency communicates with external parties regarding matters affecting the functioning of internal control.

20.15.40.e **Monitoring Activities**

Monitoring is the process of evaluating the quality of internal control performance over time and promptly addressing internal control deficiencies.

There are two principles relating to monitoring activities.

16. Management establishes and performs activities to monitor the internal control system and evaluate the results.
17. The agency evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action.

20.15.50

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Limitations of internal control

No matter how well designed, implemented, and conducted, internal control can provide only *reasonable assurance* that objectives will be achieved due to limitations inherent to any system. These limitations include the following:

20.15.50.a

Judgment – The effectiveness of controls is limited by the fact decisions must be made with human judgment based on the person’s experience and qualifications, in the time available, the information available, and pressures to conduct business.

Clear written policies and instructions, redundant controls, and effective monitoring may address this limitation in some instances.

20.15.50.b

External events – Achieving operational objectives may be limited by factors outside the agency’s control, such as federal regulations, responsiveness of customers or program partners, and natural disasters. However, internal control should at least allow the agency to be informed of progress, or lack thereof, toward achieving such objectives.

Effective risk assessment may address this limitation in some instances.

20.15.50.c

Breakdowns – A well-designed system of internal control can break down due to misunderstanding instructions, obsolete technology, faulty assumptions, mistakes due to carelessness, distraction, or being asked to focus on too many tasks.

Effective risk assessment and monitoring, automated controls and redundant controls may address this limitation in some instances.

20.15.50.d

Management override – Even in an agency with an effective system of internal control, high-level employees may be able to override prescribed policies or procedures for personal gain or advantage. This should not be confused with management intervention, which represents management actions to depart from prescribed policies or procedures for legitimate purposes.

An internal audit function reporting to those charged with governance or a communication channel to allow anonymous or confidential communication, such as the statewide whistleblower program, may address this limitation in some instances.

20.15.50.e **Collusion** – Collusion between two or more individuals can result in control failures. Individuals acting collectively often can alter financial data or other management information in a manner that cannot be identified by the control system.

Effective monitoring and redundant controls may address this limitation in some instances.

20.15.50.f **Resource limitations** – Every agency must prioritize efforts to implement or improve controls within resource limitations.

20.15.60 Other considerations

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There are many ways to achieve effective internal control. Management must use judgment in determining the specific combination of controls and how such controls are implemented, based on the agency's statutory purposes, regulations, programs, size, organizational structure, program structure, technology, staffing, and policies. Thus, while all agencies must have sufficient internal control, the specific controls in place will vary.

20.15.60.a **Large versus small agencies** – All components and principles apply to both large and small agencies. However, smaller agencies may have different implementation approaches than larger agencies. Smaller agencies typically have unique advantages, which can contribute to an effective internal control system. These may include a higher level of involvement by management in operational processes and direct interaction with employees.

A smaller agency, however, may face greater challenges in segregating duties because of its concentration of responsibilities and authorities in the organizational structure. Management, however, can respond to this increased risk through the design of the internal control system, such as by adding additional levels of review for key operational processes, reviewing randomly selected transactions and related supporting documentation, taking periodic asset counts, or checking supervisor reconciliations.

20.15.60.b **Benefits and costs of internal controls** – When designing internal controls, management should balance the cost of different control approaches with expected benefits. The allocation of resources should address the areas of greatest risk, complexity, or other factors relevant to achieving the agency's objectives.

20.15.60.c **Service organizations** – Management may engage external third parties to perform certain operational processes for the agency, such as accounting and payroll processing, security services, or social service and health care claims processing. These external third parties are referred to as service organizations. Management, however, retains responsibility for the performance of processes assigned to service organizations. Internal control over contracted processes may be attained either with controls performed by the agency, reliance on controls performed by the service organization, or a combination of both. To the extent the agency relies on controls performed by the service organization, the agency needs to obtain appropriate written assurance from the service organization and to arrange for periodic independent review of these controls.

20.15.60.d **Documentation** – Documentation is a necessary part of a system of internal control. Management must determine the level and nature of documentation that is needed to assess the effectiveness of internal control. Documentation should be sufficient to allow the agency to:

- Assess the overall soundness of the system of internal control.
- Be aware of the existence of internal control weaknesses, if any.
- Formulate the agency's plan of action for addressing internal control weaknesses and improving the internal control where necessary.



20.20 Control Environment

20.20.10

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Control environment overview

The control environment is the set of standards, processes, and structures that provide the foundation for carrying out internal control across the agency. The agency head together with those charged with governance and agency management set the tone at the top regarding the importance of internal control and expected standards of conduct.

Management reinforces expectations at all levels of the agency. The control environment has a pervasive impact on the overall system of internal control.

20.20.20

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Control environment principles

There are five principles relating to the control environment.

1. The agency head together with those charged with governance and agency management demonstrate commitment to integrity and ethical values.
2. Those charged with governance oversee the development and performance of internal control.
3. Management establishes structures, reporting lines, and appropriate authorities and responsibilities in pursuit of objectives.
4. Management demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.
5. Management holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

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Management's role in the control environment

Management is very influential in determining the control environment and influencing the control consciousness of agency employees. A system of internal control is likely to function well if management believes that controls are important and communicates that view to employees at all levels. Conversely, a system of internal control is likely to be ineffective if management does not believe the controls are important or if management communicates a negative view of controls to employees.

Management influences the control environment through their integrity and ethical values, commitment to competence, philosophy and operating style, design of the organizational structure, assignment of authority and responsibilities, and human resource policies and practices.

Management also influences the control environment through communication of the agency's values and behavioral standards to employees. This can be done by setting a good example, showing a positive attitude toward internal control, displaying and following a formal code of conduct, communicating other agency policies and procedures, taking swift and appropriate disciplinary action in response to policy departure, and maintaining clear and updated job descriptions.

20.20.40

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Principle 1 – Demonstrates commitment to integrity and ethical values

The agency head together with those charged with governance and agency management demonstrate commitment to integrity and ethical values. The following points of focus highlight important characteristics relating to this principle:

- **Set the tone at the top and throughout the agency** – The agency head together with those charged with governance and agency management at all levels of the agency demonstrate through their directives, actions, and behavior the importance of integrity and ethical values to support the functioning of the system of internal control.
- **Establish standards of conduct** – The expectations of the agency head together with those charged with governance and senior management concerning integrity and ethical values are defined in the agency's standards of conduct and understood at all levels of the agency.

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- **Evaluate adherence to standards of conduct** – Processes are in place to evaluate the performance of individuals and teams against the agency’s expected standards of conduct.
- **Address deviations in a timely manner** – Deviations of the agency’s expected standards of conduct are identified and remedied in a timely and consistent manner.

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Principle 2 – Exercises oversight responsibility

Those charged with governance oversee the development and performance of internal control. The following points of focus highlight important characteristics relating to this principle:

- **Determine an oversight structure** – Those charged with governance determine an oversight structure to fulfill responsibilities set forth by applicable laws and regulations, relevant government guidance, and feedback from key stakeholders.
- **Provide oversight** – Those charged with governance oversee management’s design, implementation, and operation of the agency’s internal control system.
- **Provide input for remediation** – Those charged with governance give input to management’s plans for remediation of deficiencies in the internal control system as appropriate.

20.20.60

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Principle 3 – Establishes structures, reporting lines, authorities, and responsibilities

Management establishes structures, reporting lines, and appropriate authorities and responsibilities in pursuit of objectives. The following points of focus highlight important characteristics relating to this principle.

- **Establishes the organizational structure** – Management establishes the organizational structure that enables the agency to achieve its objectives and address related risks.
- **Establishes reporting lines** – Management designs and evaluates lines of reporting to enable execution of authorities and responsibilities and flow of information to manage the activities of the agency.

- **Assigns responsibility and delegates authority** – To achieve the agency’s objectives, the agency head assigns responsibility and delegates authority to key roles throughout the agency. A key role is a position in the organizational structure that is assigned an overall responsibility of the agency. Generally, key roles relate to senior management positions within an agency.

20.20.70

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Principle 4 – Demonstrates commitment to competence

Management demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives. The following points of focus highlight important characteristics relating to this principle:

- **Establishes policies and practices** – Management develops policies and practices that reflect expectations of competence necessary to support the achievement of objectives.
- **Evaluates competence and addresses shortcomings** – Management evaluates competence of agency employees and of outsourced service providers in relation to established policies and practices, and acts as necessary to address shortcomings. Those charged with governance evaluate competence of management.
- **Attracts, develops, and retains individuals** – Management provides the mentoring and training needed to attract, develop, and retain employees to support achievement of objectives.
- **Plans and prepares for succession** – Management develops contingency plans for assignments of responsibility important for internal control.

20.20.80

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Principle 5 – Enforces accountability

Management holds individuals accountable for their internal control responsibilities in the pursuit of objectives. The following points of focus highlight important characteristics relating to this principle:

- **Enforces accountability through structures, authorities, and responsibilities** – Management establishes the mechanisms to communicate and hold individuals accountable for performance of internal control responsibilities across the agency.
- **Establishes expectations and evaluates performance** – Management establishes expectations appropriate for and evaluates performance related to internal control responsibilities.
- **Considers excessive pressures** – Management evaluates and manages pressures associated with the achievement of objectives when assigning responsibilities, developing expectations, and evaluating performance.



20.22

Risk Assessment

20.22.10

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Risk assessment overview

Risk is defined as the possibility that an event will occur and adversely affect the achievement of objectives. Therefore, a precondition to risk assessment is establishing objectives. Risk assessment involves a dynamic and iterative process for identifying risks to achieving agency objectives, analyzing the risks, and using that information to decide how to respond to risks.

In risk assessment, management considers the mix of potential events relevant to the agency and its activities in the context of the agency's public visibility, size, operational complexity, regulatory restraints, and other factors. Because of these variables, the same activity could have very different levels of risk for two different agencies.

20.22.20

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Risk assessment principles

There are four principles relating to risk assessment.

6. Management specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to its objectives.
7. Management identifies and analyzes risks to the achievement of its objectives and uses that as a basis for determining how the risks should be managed.
8. Management considers the potential for fraud in assessing risks to the achievement of its objectives.
9. Management identifies, analyzes, and responds to changes that could significantly impact its system of internal control.

20.22.30
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Principle 6 – Specifies objectives

Management specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to its objectives. The following points of focus highlight important characteristics relating to this principle.

- **Defines specific and measurable objectives** – Management defines objectives at the agency and unit level in alignment with the agency’s mission and strategic plan. Objectives:
 - Are fully and clearly set forth so they can be easily understood at all levels of the agency.
 - Can be broadly classified into one or more of three categories: operations, reporting, or compliance.
 - Are stated in a quantitative or qualitative form that permits reasonably consistent measurement.
- **Considers external and internal factors** – Management considers external requirements and internal expectations when defining objectives to enable the design of internal control. Legislators, regulators, and standard-setting bodies set external requirements by establishing the laws, regulations, and standards with which the agency is required to comply. Management sets internal expectations and requirements by establishing standards of conduct, assigning responsibility, and delegating authority.
- **Considers risk tolerance** – Management considers risk tolerances for the defined objectives. Risk tolerance is the acceptable level of variation in performance relative to the achievement of objectives.

20.22.40
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Principle 7 – Identifies and analyzes risks

Management identifies and analyzes risks to the achievement of its objectives and uses that as a basis for determining how the risks should be managed. The following points of focus highlight important characteristics relating to this principle.

- **Identifies risk** – Management identifies risks throughout the agency relevant to the achievement of its objectives, considering both internal and external factors. Management considers the types

of risks that impact the agency which may include both inherent and residual risk. Management's lack of response to risk could cause deficiencies in the internal control system.

Management considers significant interactions within the agency and with external parties, changes within the agency's internal and external environment, and other internal and external factors to identify risks. Internal risk factors may include the complex nature of an agency's programs, its organizational structure, or the use of new technology in operational processes. External risk factors may include new or amended laws, regulations, or professional standards; economic instability; or potential natural disasters.

- **Analyzes risks** – Management analyzes identified risks to estimate their significance, which provides a basis for responding to the risks. Management estimates the significance of a risk by considering the magnitude of impact and likelihood of occurrence.

Magnitude of impact refers to the likely magnitude of deficiency that could result from the risk and is affected by factors such as the size, pace, and duration of the risk's impact. Likelihood of occurrence refers to the level of possibility that a risk will occur.

- **Manages risk** – Management considers how the risk should be managed. Management designs overall risk responses based on the significance of the risk and defined risk tolerance. Risk responses may include the following:
 - **Acceptance** – No action is taken to respond to the risk based on the magnitude of impact, likelihood of occurrence, and nature of the risk.
 - **Avoidance** – Action is taken to stop the operational process or the part of the operational process causing the risk.
 - **Reduction** – Action is taken to reduce the likelihood or magnitude of the risk.
 - **Sharing** – Action is taken to transfer or share risks across the agency or with external parties, such as insuring against losses.

Typically, no control activities are needed for acceptance and avoidance responses. When risk response actions do not enable the agency to operate within its risk tolerances, management may need to revise risk responses or reconsider risk tolerances. Periodic risk assessments allow management to evaluate the effectiveness of the risk response actions.

20.22.50
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Principle 8 – Assesses fraud risk

Management considers the potential for fraud in assessing risks to the achievement of its objectives. The following points of focus highlight important characteristics relating to this principle.

- **Considers various types of fraud** – Management considers the types of fraud that can occur within the agency to provide a basis for identifying fraud risks, such as:
 - **Fraudulent financial reporting** – Intentional misstatements or omissions of amounts or disclosures in financial reporting to deceive users of the financial information. This could include intentional alteration of accounting records, misrepresentation of transactions, or intentional misapplication of accounting principles.
 - **Misappropriation of assets** – Theft or misuse of an agency’s assets. This could include theft of property, misuse of data, embezzlement of receipts, or fraudulent payments.
 - **Corruption** – Bribery and other illegal acts, such as the misuse of authority or position for personal gain or for the benefit of another.
- **Considers fraud risk factors** – Fraud risk factors do not necessarily indicate that fraud exists but are often present when fraud occurs. Management considers fraud risk factors which include the following:
 - **Incentive/pressure** – Management or other personnel have an incentive or are under pressure, which provides a motive to commit fraud.
 - **Opportunity** – Circumstances exist, such as the absence of controls, ineffective controls, or the ability of management to override controls, that provide an opportunity to commit fraud.
 - **Attitude/rationalization** – Individuals involved are able to rationalize committing fraud. Some individuals possess an attitude, character, or ethical values that allow them to knowingly and intentionally commit a dishonest act.

While fraud risk may be greatest when all three risk factors are present, one or more of these factors may indicate a fraud risk. Other information provided by internal and external parties can also be used to identify fraud risks. This may include allegations of fraud or suspected fraud reported by an internal auditor, employees, or external parties that interact with the agency.

- **Responds to fraud risk** – Management analyzes and responds to fraud risks using the same process performed for all risks so they are effectively mitigated. Refer to Principle 7 in Subsection 20.22.40.

20.22.60

July 1, 2017

Principle 9 – Identifies, analyzes, and responds to changes

Management identifies, analyzes, and responds to changes that could significantly impact its system of internal control. The following points of focus highlight important characteristics relating to this principle.

- **Identifies changes** – The risk identification process considers changes in:
 - **The external environment** which includes the regulatory, economic, technological, legal, and physical environment in which the agency operates.
 - **The business model** due to new technologies, rapid growth, legislation, and other factors.
 - **Leadership** which could lead to changes in management attitudes and philosophies on the system of internal control.
- **Analyzes and responds to changes** – Because changing conditions may prompt new risks or changes to existing risks, management analyzes and responds to identified changes that could significantly impact its system of internal control in order to maintain its effectiveness. Management analyzes and responds to changes using the same process performed for all risks so they are effectively mitigated. Refer to Principle 7 in Subsection 20.22.40.



20.24 Control Activities

20.24.10

July 1, 2017

Control activities overview

Control activities are policies, procedures, techniques, and mechanisms that help ensure that risks to the achievement of an agency's objectives are mitigated. Control activities are performed at all levels of the agency, at various stages within business processes, and over the technology environment. They may be preventive or detective in nature. Preventive controls are designed to deter the occurrence of an undesirable event by implementing procedures to avoid them. Detective controls are designed to identify undesirable events that do occur and alert management about what has happened.

When designing and implementing control activities, management should consider cost versus benefit and the likelihood and impact of the associated risk. Building control activities into business processes and systems as they are being designed is generally more cost-effective than adding them later.

20.24.20

July 1, 2017

Control activities principles

There are three principles relating to control activities.

10. Management designs control activities to achieve its objectives and respond to risks.
11. Management designs its information systems and related control activities to achieve its objectives and respond to risks.
12. The agency implements control activities through policies and procedures.

20.24.30

July 1, 2017

Principle 10 – Designs control activities

Management designs control activities to achieve its objectives and respond to risks. The following points of focus highlight important characteristics relating to this principle.

- **Integrates with risk assessment** – Control activities help ensure that risk responses that address and mitigate risks are carried out.
- **Considers agency-specific factors** – Control activities address the environment, complexity, nature, and scope of operations, as well as the specific characteristics of the agency.
- **Evaluates a mix of control activity types** – Control activities include a range and variety of controls and may include a balance of approaches to mitigate risks, considering both manual and automated controls, and preventive and detective controls.
- **Considers at what level activities are applied** – Control activities are applied at various levels in the agency.
- **Addresses segregation of duties** – Where segregation of duties is not practical, appropriate alternate control activities are utilized.

20.24.40

July 1, 2017

Principle 11 – Designs information systems and related control activities

Management designs its information systems and related control activities to achieve its objectives and respond to risks, taking into consideration Office of the Chief Information Officer policies as applicable. The following points of focus highlight important characteristics relating to this principle.

- **Designs information systems and appropriate control activities** – Management designs (1) its information system to obtain, store, and process quality information and (2) appropriate control activities including defining responsibilities, assigning them to key roles, and delegating authority.
- **Establishes relevant technology infrastructure control activities** – Management selects and implements control activities over the technology infrastructure, which are designed to help ensure the completeness, accuracy, and availability of technology processing.
- **Establishes relevant security control activities** – Management selects and implements control activities that are designed to restrict technology access rights to authorized users commensurate with their job responsibilities and to prevent unauthorized use of and changes to the agency's information system.

- **Establishes relevant technology control activities** – Management selects and implements control activities over the acquisition, development, and maintenance of technology assets.

20.24.50

July 1, 2017

Principle 12 – Implements control activities through policies and procedures

The agency implements control activities through policies and procedures. The following points of focus highlight important characteristics relating to this principle.

- **Establishes policies and procedures to achieve its objectives and respond to risks** – The agency establishes policies and procedures that (1) assign responsibility for operational objectives and related risks and (2) incorporate control activities. Policies and procedures may address the timing of when a control activity occurs and any follow up corrective actions to be performed by competent employees if deficiencies are identified.
- **Reassesses policies and procedures** – The agency periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness, and refreshes them when necessary.



20.26 Information and Communication

20.26.10

July 1, 2017

Information and communication overview

Information and communication are necessary for an agency to carry out its internal control responsibilities to support the achievement of its objectives. Management uses relevant and quality information from both internal and external sources to support the functioning of internal control.

Communication is the continual, iterative process of obtaining and sharing necessary information.

- **Internal communication** is the means by which information is disseminated throughout the agency, flowing up, down, and across the agency.
- **External communication** enables incoming communication of relevant external information and provides information to external parties in response to requirements and expectations.

20.26.20

July 1, 2017

Information and communication principles

There are three principles relating to information and communication.

13. The agency obtains or generates and uses relevant, quality information to support the functioning of internal control.
14. The agency internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.
15. The agency communicates with external parties regarding matters affecting the functioning of internal control.

20.26.30

July 1, 2017

Principle 13 – Uses relevant information

The agency obtains or generates and uses relevant, quality information to support the functioning of internal control. The following points of focus highlight important characteristics relating to this principle.

- **Identifies information requirements** – Management designs a process that uses the agency’s objectives and related risks to identify the information requirements needed to achieve the objectives and address the risks. Information requirements consider the needs of both internal and external users. Management defines the information requirements and relevant level of specificity for all users.

Management identifies information requirements in an iterative and ongoing process that occurs throughout an effective internal control system. As change in the agency and its objectives and risks occurs, management changes information requirements as needed to meet these modified objectives and address these modified risks.

- **Captures relevant data from reliable sources** – Management obtains relevant data from reliable internal and external sources in a timely manner based on the identified information requirements. Relevant data have a logical connection with, or bearing upon, the identified information requirements. Reliable internal and external sources provide data that are reasonably free from error and bias and faithfully represent what they purport to represent.

Management evaluates both internal and external sources of data for reliability. Sources of data can be operational, financial, or compliance related. Management obtains data on a timely basis so that they can be used for effective monitoring.

- **Processes data into information** – Management processes the obtained data into quality information that supports the internal control system. Quality information is appropriate, current, complete, accurate, accessible, and provided on a timely basis. Management uses the quality information to make informed decisions and evaluate the agency’s performance in achieving key objectives and addressing risks.

20.26.40

July 1, 2017

Principle 14 – Communicates internally

The agency internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control. The following points of focus highlight important characteristics relating to this principle.

- **Communicates internal control information** – A process is in place to communicate required information to enable all employees to understand and carry out their internal control responsibilities.
- **Communicates with those charged with governance** – Communication exists between management and those charged with governance so that both have information needed to fulfill their roles with respect to the agency’s objectives.
- **Provides separate communication lines** – Separate communication channels are in place and serve as fail-safe mechanisms to enable anonymous or confidential communication when normal channels are inoperative or ineffective. For example, management may have formal or informal channels in addition to the statewide whistleblower program.
- **Selects relevant methods of communication** – The methods of communication consider the timing, audience, and nature of the information.

20.26.50

July 1, 2017

Principle 15 – Communicates externally

The agency communicates with external parties regarding matters affecting the functioning of internal control. The following points of focus highlight important characteristics relating to this principle.

- **Communicates to external parties** – Processes are in place to communicate relevant and timely information to external parties. External parties include other agencies, regulators, customers and suppliers, financial analysts, external auditors, and the general public.
- **Enables incoming communications** – Open communication channels allow input from external parties, providing management and those charged with governance with relevant information.

- **Communicates with the oversight body** – Information resulting from assessments conducted by external parties is communicated to the oversight body.
- **Provides separate communication lines** – Separate communication channels are in place and serve as fail-safe mechanisms to enable anonymous or confidential communication to supplement normal channels. For example, management may have formal or informal channels in addition to the statewide hotline program.
- **Selects relevant method of communication** – The method of communication considers the timing, audience, cost, nature of the communication and legal, regulatory, and fiduciary requirements and expectations.



20.28 Monitoring

20.28.10

July 1, 2017

Monitoring overview

Monitoring is the process of evaluating the quality of internal control performance over time and promptly addressing internal control deficiencies. Monitoring can take the form of ongoing evaluations, which are built into business processes at different levels of the agency, or separate evaluations, which are conducted periodically and vary in scope and frequency, depending on assessment of risks, effectiveness of ongoing evaluations, and other management considerations.

Monitoring of the internal control system is essential in helping internal control remain aligned with changing objectives, environment, laws, resources, and risks.

20.28.20

July 1, 2017

Monitoring principles

There are two principles relating to monitoring activities.

16. Management establishes and performs activities to monitor the internal control system and evaluate the results.
17. The agency evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action.

20.28.30

July 1, 2017

Monitoring versus control activities

It can be difficult to distinguish between a review that is a control activity and one that is a monitoring activity. Some judgment is involved but determining the intent of the activity can help. An activity designed to detect and correct errors is likely a control activity, while an activity designed to ask why there were errors in the first place and assign responsibility for fixing the process to prevent future errors is likely a monitoring activity. In other words, a control activity responds to a specific risk, while a monitoring activity assesses whether controls within each of the five components of internal control are operating as intended.

20.28.40

July 1, 2017

Principle 16 – Performs monitoring activities

Management establishes and performs activities to monitor the internal control system and evaluate the results. The following points of focus highlight important characteristics relating to this principle.

- **Establishes a baseline** – Management establishes a baseline to monitor the internal control system. The baseline represents the difference between the criteria of the design of the internal control system and condition of the internal control system at a specific point in time.
- **Monitors the internal control system** – Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations.
- **Evaluates the results** – Management evaluates and documents the results of ongoing monitoring and separate evaluations to identify internal control issues. Separate evaluations may take the form of self-assessments, which include cross operating unit or cross functional evaluations. Separate evaluations also include audits and other evaluations that may involve the review of control design and direct testing of internal control.

20.28.50

July 1, 2017

Principle 17 – Evaluates and communicates deficiencies

The agency evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including those charged with governance and agency management, as appropriate. The following points of focus highlight important characteristics relating to this principle.

- **Communicates deficiencies** – Deficiencies are communicated to parties responsible for taking corrective action, including those charged with governance and agency management, as appropriate. In certain circumstances, deficiencies are also communicated to the State Auditor’s Office refer to Subsection 70.75 and the Office of Financial Management on the Annual Financial Disclosure Certification. Refer to Subsection 90.40.95.
- **Assesses deficiencies** – Management evaluates and documents internal control issues and, on a timely basis, determines appropriate corrective action for internal control deficiencies.
- **Documents and implements corrective action** – Management documents corrective action to remediate internal control deficiencies. Corrective action includes resolution of audit findings. Depending on the nature of a deficiency, either those charged with governance or agency management oversee its prompt remediation by communicating the corrective action to the appropriate level of the organizational structure and delegating authority for completing corrective action to appropriate employees.



Chapter 25 - Payroll

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25.40 Leave

25.40.10

July 1, 2017

Shared leave

25.40.10.a

General guidelines

Per RCW 41.04.650 through 670, the state's shared leave program allows a state employee to come to the aid of another state employee who is likely to take leave without pay or terminate his or her employment because:

- The employee suffers from, or has a relative or household member suffering from, an illness, injury, impairment, or physical or mental condition which is of an extraordinary or severe nature;
- The employee has been called to service in the uniformed services;
- The employee is a victim of domestic violence, sexual assault or stalking, or
- A state of emergency has been declared anywhere within the United States by the Federal or any state government and the employee has needed skills to assist in responding to the emergency or its aftermath and is volunteering with a governmental agency or a nonprofit organization to provide humanitarian relief in the devastated area.

When taken, this leave is classified as Shared Leave and tracked separately over the state career of the recipient employee (donee).

WAC 357-31-380 through 455, or collective bargaining agreements (CBAs), establishes the definition and eligibility requirements for the state leave sharing program.

Within these rules, the head of each agency determines the agency's level of participation in the program. Agencies are strongly encouraged to establish policies that encompass these rules and that set internal procedures for managing the program.

25.40.10.b **Definitions**

Employee – Any employee entitled to accrue sick, vacation, or personal holiday leave and for whom an agency has maintained leave records.

Donor – The employee making the donation of leave.

Donee – The employee receiving the donation of leave (recipient).

Donated leave – The dollar value of the leave hours a donor donates through the Shared Leave Program.

Shared leave – The donated leave converted to hours by the receiving agency at the donee’s rate of pay. This may be more or less than the literal hours donated, depending on the relative salary rates of the respective employees.

25.40.10.c **Shared leave program requirements and restrictions****1. Salaries and wages**

Employees on shared leave continue to receive the same salary, wage, and employee benefits that they normally receive when using **accrued** leave. Refer to RCW 41.04.665(7).

2. Shared leave requester

a) An agency shall require the employee requesting shared leave to submit a medical statement supporting the request. A licensed physician (or health care practitioner) should:

- Verify the severity or extraordinary nature of the condition.
- Determine the expected duration of the condition.

The requirement for a medical statement may be waived in unusual circumstances where such a statement may not be available, such as a pandemic emergency.

In order for the requirement to be waived, an agency must establish a policy that, at a minimum, addresses the nature of the unusual circumstances under which a medical statement is not required; the limits, if any, imposed by the agency on the amount of shared leave that may be granted without a medical statement; and the agency official with authority to approve shared leave granted without a medical statement.

25.40.10.f **Shared leave records**

The agency head or designee must maintain the following shared leave information at a minimum:

- Number of leave requests received.
- Number of leave requests granted.
- Nature of requests.
- Name and agency of donors.
- Amount of leave transferred in or out.
- Value of leave transferred in or out.
- Date leave was taken for each occurrence.

Record donated leave as shared leave in agency leave records and maintain it separately from all other leave balances.

25.40.10.g **Unused shared leave**

1. The value of any leave transferred under this section which remains unused shall be returned at its original value to the employee or employees who transferred the leave when the agency head finds that the leave is no longer needed or will not be needed at a future time in connection with the illness or injury for which the leave was transferred or for any other qualifying condition. Unused shared leave may not be returned until one of the following occurs:

- The agency head receives from the affected employee a statement from the employee's doctor verifying that the illness or injury is resolved.
- The employee is released to full-time employment, has not received additional medical treatment for his or her current condition or any other qualifying condition for at least six months, and the employee's doctor has declined, in writing, the employee's request for a statement indicating the employee's condition has been resolved.

2. Upon reversion, the *donee agency* completes the following steps:

- Determine the donee's shared leave hours remaining.
- Calculate the dollar value using the *donee's original total salary rate* and return the dollars to the appropriate donor agency or account (if applicable). Refer to RCW 41.04.665(9). Any reversion *must* use the same total salary rate basis that was used to provide the shared leave hours to the donee. Otherwise, the dollar value per reverted hour returned to the donor agency or account will be more or less than received, depending on how a donee's current total salary rate may have changed. Refer to Subsection 85.34.20 for accounting entries, including the entries to return shared leave value within an account.
- Reduce the donee's shared leave balance to zero. Also, restore the donor's applicable reverted leave hours if in the same agency.

Formula for calculating the return of shared leave to the donor:

Dollar value of reverting shared leave to *donor agency* and/or *account* = Shared leave hours remaining x Donee's *original* total salary rate

Reduce the donee's available shared leave balance to zero and prepare transfer of the remaining dollar value of the leave back to the donor agency and/or account.

3. Upon reversion, the *donor agency* completes the following steps:

- Receive the returned cash from another agency and/or account. If the donor was within the same agency and same account, then receive the dollar value only. Refer to Subsection 85.34.20.
- Calculate the number of hours to restore to the donor using the *donor's current total salary rate*. In order to reflect the current cost of re-establishing leave hours, the donor's current salary rate is used.
- Restore the calculated leave hours to the donor.

Formula for converting the dollar value of returned leave to one donor:

Converting the dollar value of returned shared leave into *donor* hours = $\frac{\text{Dollar value of returned shared leave}}{\text{Donor's current total salary rate}}$

Record the calculated hours returned to the donor's leave balance.

4. Calculating reverting shared leave hours from **multiple donors**

Where more than one employee donated leave to an individual, calculate reverting leave on a prorated basis using either the shared leave hours provided or dollars received by the donee. The following example uses dollars received.

This is a three-step process:

Step 1: Calculate this percentage for each donor:

$$\text{Percentage of residual shared leave returned to donor} = \frac{\text{Shared leave dollars received from Employee 1}}{\text{Total dollar value of shared leave received}}$$

Step 2: Calculate the dollar value of shared leave reverting back to the donor:

$$\text{Dollar value of shared leave reverting back to donors} = \text{\% calculated in Step 1} \times \text{Remaining shared leave hours} \times \text{Donee's original total salary rate}$$

Step 3: Calculate leave hours returned to the donor:

$$\text{Converting the dollar value of returned shared leave into donor hours} = \frac{\text{Dollar value of reverting shared leave from Step 2}}{\text{Donor's current total salary rate}}$$

Note: A special reversion situation occurs when a donee depletes the initial shared leave hours received, and then receives additional donations. In this case, should there be a reversion of the additional leave received; do not include in the reversion proration *the donors(s) and the hours of the initial donation*. In effect, batches of donated shared leave are used on a first-in, first-out basis and reversion is limited to the remaining batch. Each batch (pool) is considered closed at the time its available shared leave balance reaches zero.

To comply with the cost containment provisions of RCW 41.04.670(3), accounting batches may be restricted to record only the amount of shared leave actually needed by donees on a payroll period by payroll period basis from a list of potential donors maintained on a first-in, first-out basis.

Agencies should communicate to potential donors the agency's shared leave policy in regard to how shared leave donations will be applied.

25.40.10.h **Donation and reversion calculation examples**

For a sample donation and reversion case, refer to OFM’s Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

25.40.10.i **Direct questions on shared leave calculations to OFM**

Direct any questions arising due to the transfer of funds or the adjustment of appropriation authority with regard to the Shared Leave Program to the agency’s assigned OFM financial consultant.

25.40.10.j **Formula for fringe benefit rate**

Formula for Deriving the Fringe Benefit Rate:

Benefits (Object B) as a percentage of salaries and wages		32.5%
Accrued holidays, sick leave, vacation leave	+	<u>13.5% **</u>
	Total	46.0%

**The additional 13.5% provides for holidays, sick leave, and vacation leave that an employee could potentially earn while on shared leave. The following formula is the method OFM has historically used to derive the percentage.

Holidays		11 days a year
Sick leave		12 days a year
Vacation leave		<u>12 days a year</u>
Total		35 days a year
	x	<u>8 hours per day</u>
Total		280 hours
		280 ÷ 2,088 = 13.41% (rounded to 13.5%)

25.40.30.f **Buyout upon disability or death**

Per IRS Publication 15-A, sick leave buyouts made to employees who retire due to disability, or to deceased employees' survivors, are exempt from Old Age and Survivors Insurance (OASI) and Medicare taxes.

25.40.30.g **Buyout calculation**

Calculation for a Continuing Employee:

Sick Leave hours unused in previous year in excess of 480 hours elected for buyout x 25% x Employee's current hourly salary rate* = Buyout

Calculation for a Terminating Employee:

All unused Sick Leave hours remaining x 25% x Employee's current hourly salary rate* = Buyout

* Refer to Subsection 25.40.30.d for determination of the current hourly rate.

Example: An eligible employee has 650 hours of unused sick leave as of January 1, 20xx. The employee has 48 hours of unused prior year sick leave.

Calculation for a **Continuing** Employee: (25% x 48 hours) Pay 12 hours

Calculation for a **Terminating** Employee: (25% x 650 hours) Pay 162.5 hours

25.40.40

October 1, 2013

Workers' compensation time loss payments

25.40.40.a

Authority

Under RCW 51.32.090, employees cannot receive time loss payments for any period in which they receive their regular salary or wages. For purposes of determining eligibility for time loss payments, regular salary or wages do not include holiday pay, vacation pay, sick leave, or similar paid leave. However, a collective bargaining agreement (CBA), a rule or an agency policy can require recovery of time loss payments under certain circumstances. **Be sure to consult these resources to determine whether time loss payments to an employee are subject to recovery.**

25.40.40.b

Agency procedures for time loss determinations**1. Department of Labor and Industries notification**

The Department of Labor and Industries (L&I) notifies the agency of time loss payment amounts made to the agency's employees and the time periods covered.

2. Agency receipt of notice

When an agency receives notice of time loss payments, the agency determines the nature of paid leave used by the employee, if any, during the disability period covered by workers' compensation.

3. Employee options

Under WAC 357-31-235 or CBAs, employees can select from the following options:

- Time loss compensation exclusively,
- Accrued paid leave exclusively (excluding shared leave), or
- A combination of time loss compensation and accrued paid leave.

4. Eligibility for time loss payment is not affected by the use of these leave types:

- Vacation pay
- Sick leave
- Compensatory time
- Exchange time
- Holiday pay

5. Shared leave

An employee who qualifies for time loss cannot use shared leave for the same time period. RCW 41.04.665(1)(f) requires an employee to have diligently pursued and been found to be ineligible for benefits under Chapter 51.32 RCW for a work related illness or injury in order to be eligible for the shared leave program for medical purposes.

Note: If an employee inadvertently receives shared leave and is subsequently approved for benefits under Chapter 51.31 RCW, the employee shall not be required to repay to the agency the value of the shared leave used.

25.70.30
July 1, 2017

Amounts due to deceased employees

When an employee dies, promptly record all amounts owed to the employee in GL Code 5145 “Due to Deceased Employees’ Estates.” All compensation due to a deceased employee, no matter when earned, is to be held until the surviving spouse, domestic partner registered in the state of Washington or estate has met certain legal requirements. Refer to Subsection 85.34.30 for accounting procedures related to amounts due to deceased employees.

The term “amounts owed to the deceased” means amounts owed for labor or services performed by the deceased and/or expense reimbursements or allowances.

25.70.30.a

Cases in which the court has appointed a personal representative

If the deceased employee’s estate is in probate (a court action has been filed to distribute the deceased’s estate), and the court has appointed a personal representative, then the entire amount owing to the deceased employee is to be paid to the personal representative (personal representatives may also be referred to as executors or administrators).

The agency is to require a copy of the court order appointing the personal representative before paying the amount due the deceased employee. Generally, orders appointing personal representatives will come from the state superior court. If a tribal court is involved in an inheritance case and an agency is presented with a tribal court order, contact your agency’s OFM Accounting Consultant.

25.70.30.b

Cases in which no personal representative has been appointed

If no personal representative has been appointed by a court on behalf of the deceased’s estate, then certain relatives can claim the amount due to the deceased employee. The agency must require proof of the claimant’s relationship to the deceased employee before distributing any of the amounts owed to the deceased to the claimant. This proof is accomplished when the claimant completes the *Claim for Indebtedness of the State of Washington to Deceased Employee* form. Using the declaration form is easiest for most claimants, particularly those residing out of state, because it does not require the document to be signed in front of a notary public.

The specific relatives who can file a claim for indebtedness are set forth in RCW 49.48.120. They are as follows in the order of priority: the surviving spouse or domestic partner registered in the state of Washington of the deceased; if there is no surviving spouse or domestic partner registered in the state of Washington of the deceased, then the deceased's surviving child or children; if the deceased had no surviving child or children, then the deceased's parent or parents.

Refer to Subsection 25.70.30.d for instructions involving surviving spouses or domestic partners registered in the state of Washington who have a community property agreement. If none of these relatives survives the deceased, then the state can release the amount owed to the deceased only to the personal representative of the deceased's estate unless the provisions of Subsection 25.70.30.e apply.

Note: Effective July 22, 2011, RCW 26.60.090 authorizes a legal union of two persons of the same sex that was validly formed in another jurisdiction, and that is substantially equivalent to a domestic partnership under state law, to be recognized as a valid domestic partnership and treated the same as a domestic partnership registered in the state of Washington regardless of whether it bears the name domestic partnership. Whenever "domestic partner" is used in this section, refer to this note for clarification.

The state of Washington does not permit the creation of common law marriages. Couples must obtain a license and the ceremony must be solemnized in order for the marriage to be valid (refer to RCW 26.04.050).

However, a common law marriage created in another state will be recognized as valid in the state of Washington if the common law marriage was recognized as a valid marriage in the state where created (refer to RCW 26.04.020(3)). The following jurisdictions recognize common law marriages: Alabama; Colorado; District of Columbia; Georgia (if created before 1/1/1997); Idaho (if created before 1/1/1996); Iowa; Kansas; Montana; New Hampshire; Ohio (if created before 10/10/1991); Oklahoma (if created before 11/1/1998); Pennsylvania (if created before 1/1/2005); Rhode Island; South Carolina; Texas; and Utah.

If the deceased has multiple surviving children, then the agency can pay only the representative portion of the amount owed to the deceased to a child, absent an agreement signed by all of the deceased's children that the child signing the Claim Form may accept the amount owed to the deceased on behalf of all the deceased's surviving children. For example, if the deceased has three surviving children, and only one child filed a claim form, the agency could pay that child only one-third of the total amount the agency owed the deceased, subject to the dollar restrictions in Subsection 25.70.30.c.

A child of the deceased employee who has been declared emancipated under Chapter 13.64 RCW may still file the claim form for the amounts due the deceased. While children who are minors (under 18) must have a guardian or other legal representative file the claim form on their behalf, an emancipated minor is considered an adult for these purposes.

If the deceased is survived by both parents who are divorced or the domestic partnership registered in the state of Washington has been dissolved – then each must file a claim form and the agency should pay each parent half of the total amount owed to the deceased, subject to the dollar restrictions in Subsection 25.70.30.c. If the parents are still married or domestic partners registered in the state of Washington, then either may file the claim form and the agency should pay the entire amount subject to the dollar restrictions in Subsection 25.70.30.c to that parent.

25.70.30.c

Payments to the relatives in Subsection 25.70.30.b are limited to \$13,500 or less

Even if the state owes the deceased more than \$13,500, the agency can only pay to the appropriate relative an amount not exceeding \$13,500, unless the provisions of Subsections 25.70.30.d or 25.70.30.e apply or a personal representative has been appointed by the court.

Starting July 1, 2005, and every biennium thereafter, the director of the Office of Financial Management (OFM) may adjust the amount of indebtedness that can be paid for a claim to a level not to exceed the percentage increase in the consumer price index for Seattle. Adjusted dollar amounts of indebtedness shall be rounded to the nearest five hundred dollar limit. Refer to RCW 49.48.120.

CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE
RCW 49.48.120
(AFFIDAVIT FORM)

STATE OF WASHINGTON
_____ COUNTY

Warrant/Check No(s) _____
Fund _____

1. In the matter of the amounts due to the deceased employee _____ employed by _____
(Print legal name of deceased employee)
_____ of the state of Washington at the time of his/her death.
(Name of state agency)

2. I am (check one of the following):

- The legally married spouse or domestic partner registered in the state of Washington of the deceased;
- A child of the deceased (if multiple children of the deceased, each child must sign a claim form to obtain proportionate share of the amounts due to the deceased employee unless all children sign a separate form that states one child, on behalf of all children, can take entire portion owed to the deceased); or
- A parent of the deceased (if parents of the deceased are married or domestic partners registered in the state of Washington, only one parent need sign the claim form; if parents are divorced or their domestic partnership registered in the state of Washington has been dissolved, each must sign separate claim forms and each will receive half of what is owed to the deceased).

3. No personal representative, executor or administrator of the deceased employee's estate has been appointed.

4. Check one of the following:

- Claim is made for the amount due to the deceased employee for labor, services performed and/or expense reimbursements or allowances, not exceeding the sum of \$13,500*, or

*Beginning July 1, 2017, an amount calculated pursuant to RCW 49.48.120(2) (increase based on the Seattle CPI).

- Claim is made for the full amount due to the deceased employee for labor, services performed or expense reimbursements or allowances which claim is allowed because the deceased employee and the claimant had entered into a community property agreement (CPA) (attach copy of the agreement), the CPA was executed in good faith, was not rescinded by the parties before the deceased employee's death, and upon the death of the deceased employee, the indebtedness owing to the employee became the sole property of the surviving spouse or domestic partner registered in the state of Washington.

Signature of Claimant Date

Subscribed to and sworn before me this _____ day of _____, 20 _____.

Notary Public for the state of Washington, residing at

CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE
RCW 49.48.120
(DECLARATION FORM)

STATE OF WASHINGTON
_____ COUNTY

Warrant/Check No(s) _____
Fund _____

1. In the matter of the amounts due to the deceased employee _____ employed by
(Print legal name of deceased employee)
_____ of the state of Washington at the time of his/her death.
(Name of state agency)

2. _____ declares under penalty of perjury that he or she is:
(Name of Claimant)

- The legally married spouse or domestic partner registered in the state of Washington of the deceased;
- A child of the deceased (if multiple children of the deceased, each child must sign a claim form to obtain proportionate share of amounts due to the deceased unless all children sign a separate form that states one child, on behalf of all children, can take entire portion owed to the deceased); or
- A parent of the deceased (if parents of the deceased are married or domestic partners registered in the state of Washington, only one parent need sign the claim form; if parents are divorced or their domestic partnership registered in the state of Washington has been dissolved, each must sign separate claim forms and each will receive half of what is owed to the deceased).

3. No personal representative, executor or administrator of the deceased employee's estate has been appointed.

4. Check one of the following:

- Claim is made for the amount due to the deceased employee for labor, services performed and/or expense reimbursements or allowances, not exceeding the sum of \$13,500*, or

*Beginning July 1, 2017, an amount calculated pursuant to RCW 49.48.120(2) (increase based on the Seattle CPI).

- Claim is made for the full amount due to the deceased employee for labor, services performed or expense reimbursements or allowances which claim is allowed because the deceased employee and the claimant had entered into a community property agreement (CPA) (attach copy of the agreement), the CPA was executed in good faith, was not rescinded by the parties before the deceased employee's death, and upon the death of the deceased employee, the indebtedness owing to the employee became the sole property of the surviving spouse or domestic partner registered in the state of Washington.

Signature of Claimant

Date

**CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE
MULTIPLE CHILDREN
RCW 49.48.120
(AFFIDAVIT FORM)**

STATE OF WASHINGTON
_____ COUNTY

Warrant/Check No(s) _____

Fund _____

1. In the matter of the amounts due to the deceased employee _____ employed by _____
(Print legal name of deceased employee)
_____ of the state of Washington at the time of his/her death.
(Name of state agency)
2. We are the children of the deceased.
3. We, the undersigned, agree that our sibling _____ shall accept the entire amount due to the deceased
(Name of sibling)
on our behalf.
4. No personal representative, executor or administrator of the deceased employee's estate has been appointed.
5. Claim is made for the amount due to the deceased employee for labor, services performed and/or expense reimbursements or allowances, not exceeding the sum of \$13,500*.

*Beginning July 1, 2017, an amount calculated pursuant to RCW 49.48.120(2) (increase based on the Seattle CPI).

Signature of Claimant Date

Subscribed to and sworn before me this _____ day of _____, 20 ____ .

Notary Public for the state of Washington, residing at

Signature of Claimant Date

Subscribed to and sworn before me this _____ day of _____, 20 ____ .

Notary Public for the state of Washington, residing at

**CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE
MULTIPLE CHILDREN - continued**

Signature of Claimant Date

Subscribed to and sworn before me this _____ day of _____, 20 ____ .

Notary Public for the state of Washington, residing at

Signature of Claimant Date

Subscribed to and sworn before me this _____ day of _____, 20 ____ .

Notary Public for the state of Washington, residing at

Note: Additional signature lines may be added as needed.

**CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE
MULTIPLE CHILDREN
RCW 49.48.120
(DECLARATION FORM)**

STATE OF WASHINGTON
_____ COUNTY

Warrant/Check No(s) _____

Fund _____

1. In the matter of the amounts due to the deceased employee _____ employed by _____
(Print legal name of deceased employee)
_____ of the state of Washington at the time of his/her death.
(Name of state agency)
2. The undersigned claimants declare under penalty of perjury that they are the children of the deceased.
3. We, the undersigned, agree that our sibling _____ shall accept the entire amount due to the deceased on our behalf.
(Name of sibling)
4. No personal representative, executor or administrator of the deceased employee's estate has been appointed.
5. Claim is made for the amount due to the deceased employee for labor, services performed and/or expense reimbursements or allowances, not exceeding the sum of \$13,500*.

*Beginning July 1, 2017, an amount calculated pursuant to RCW 49.48.120(2) (increase based on the Seattle CPI).

_____ Signature of Claimant	_____ Date

Note: Additional signature lines may be added as needed.



Chapter 75 - Uniform Chart of Accounts

75.10 Coding Structures

75.10.10	About the uniform chart of accounts	June 1, 2015
75.10.20	Descriptions of the code types	June 1, 2015

75.20 Agency Codes and Authorized Abbreviations

75.20.10	Sequential by code number	July 1, 2015
75.20.20	Alphabetical by title	July 1, 2015
75.20.30	Sequential by code number within functional group	July 1, 2015

75.30 Fund / Account Codes

75.30.10	GAAP fund types	June 1, 2011
75.30.20	Cash and budget type codes	Jan. 1, 2016
75.30.30	Fund types and subsidiary accounts - government-wide statement codes	July 1, 2002
75.30.40	Roll-up funds and subsidiary accounts - fund statement codes	July 1, 2016
75.30.50	Account codes: sequential by code number	Jan. 1, 2017
75.30.60	Account codes: alphabetical by title	Jan. 1, 2017

75.40 General Ledger Account Codes

75.40.10	Sequential by code number	Oct. 1, 2016
75.40.20	Sequential by code number with description	Oct. 1, 2016

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75.50 Expenditure Authority Codes

75.50.10	Expenditure authority type and expenditure character codes with descriptions	Oct. 1, 2016
75.50.20	Operating expenditure authority codes	Jan. 1, 2016
75.50.30	Capital expenditure authority codes	April 1, 2009
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	June 1, 2009

75.60 Statewide Program Codes

75.60.10	Sequential by code number with descriptions	Oct. 1, 2016
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75.65 Statewide Project Type Codes

75.65.10	Information technology data needs	July 1, 2017
75.65.20	Special provisions for information technology project type coding	July 1, 2017
75.65.30	Sequential by code number with descriptions	July 1, 2017

75.70 Object/Subobject/Sub-subobject Codes

75.70.10	Sequential by code number	July 1, 2017
75.70.20	Sequential by code number with descriptions	July 1, 2017
75.70.30	Object/Subobject Decisions Flowcharts	July 1, 2017

75.80 Revenue Source Codes

75.80.10	Categories of revenue	June 1, 2004
75.80.20	Major revenue source code descriptions	July 1, 2003
75.80.30	Sequential by code number	Oct. 1, 2016
75.80.40	Sequential by code number with description	Oct. 1, 2016



75.60 Statewide Program Codes

75.60.10

October 1, 2016

Sequential by code number with descriptions

Code	Title and Description
690	<p>Nonbudgeted FTEs</p> <p>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.</p>
850	<p>Nonbudgeted Activities</p> <p>Used to indicate nonappropriated, nonallotted expenditures. Used only with Budget type N (Nonappropriated/Nonallotted Account) or M (Mixed (Partial Appropriated or Allotted/Partial Nonappropriated) Account).</p>
880	<p>Pensions, Claims, and Awards</p> <p>Used to indicate nonappropriated, nonallotted expenditures made for the payment of pensions, claims, and awards.</p>
900	<p>Capital Programs</p> <p>Used to indicate all capital programs except Department of Transportation, County Road Administration Board, and Transportation Improvement Board.</p>



75.65

Statewide Project Type Codes

75.65.10

July 1, 2017

Information technology data needs

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);

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- 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
- 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

July 1, 2017

Special provisions for information technology project type coding

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 by sub-subobject code refer to OFM's Administrative and Accounting Resources website at:

http://ofm.wa.gov/resources/List_of_Sub_Objects_and_Sub_Sub-objects_that_require_X_&_Y.pdf.

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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.

75.65.30

July 1, 2017

Sequential by code number with descriptions**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

75.70.10

July 1, 2017

Sequential by code number

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 Chart of Accounts Project resource site in the document titled “Statewide sub-subobject table.” Use of sub-subobject codes is encouraged but not required.

Code	Statewide Sub-subobject	Title
A - SALARIES AND WAGES		
AA		State Classified
	A000	• State Classified
	A010	• Intermittent Wages
	A100	• Salary Appropriation Transfers
	CRAT	• DFW Composite Rate
	SW01	• Regular Salaries
	SW02	• Shift Differential
	SW03	• Standby
	SW04	• Assignment Pay
AB		Higher Education Classified
	B000	• Higher Education Classified
	CRAT	• DFW Composite Rate
AC		State Exempt
	C000	• State Exempt
	CRAT	• DFW Composite Rate
	SW01	• Regular Salaries
	SW03	• Standby
AD		Higher Education Exempt
	D000	• Higher Education Exempt
AE		State Special
	E000	• State Special

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Code	Statewide Sub- subject	Title
	SW13	• Board and Commission Member Compensation
	SW14	• Specified Rate Compensation
AF		Higher Education Faculty
	F000	• Higher Education Faculty
AG		Commissioned State Patrol Officers
	G000	• Commissioned State Patrol Officers
AH		Higher Education Graduate Assistants
	H000	• Higher Education Graduate Assistants
AJ		State Other
	J000	• State Other
AK		Higher Education Other
	K000	• Higher Education Other
AL		Higher Education Students
	CRAT	• DFW Composite Rate
	L000	• Higher Education Students
	SW15	• Work Study
AN		Justices and Judges
	1000	• Justice and Judges-Chambers
	N000	• Justices and Judges
AR		Elected Officials
	R000	• Elected Officials
	R010	• Higher Ed Reimbursements
AS		Sick Leave Buy-Out
	CRAT	• DFW Composite Rate
	S000	• Sick Leave Buy-Out
	SW01	• OASI Taxable
AT		Terminal Leave
	T000	• Terminal Leave

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Code	Statewide Sub- subject	Title
AU		Overtime and Callback
	CRAT	• DFW Composite Rate
	SW11	• Callback
	SW12	• Overtime
	SW13	• Overtime for Holidays
	SW14	• Shift Differential Overtime
	SW17	• Assignment Pay Overtime
	U000	• Overtime and Callback
	U010	• Intermittent Overtime
B - EMPLOYEE BENEFITS		
BA		Old Age, Survivors, and Disability Insurance
	A000	• Old Age, Survivors, and Disability Insurance
	A100	• Benefits Appropriation Transfers
	CRAT	• DFW Composite Rate
BB		Retirement and Pensions
	B000	• Retirement and Pensions
	CRAT	• DFW Composite Rate
BC		Medical Aid and Industrial Insurance
	C000	• Medical Aid and Industrial Insurance
	CRAT	• DFW Composite Rate
BD		Health, Life, and Disability Insurance
	CRAT	• DFW Composite Rate
	D000	• Health, Life & Disability Insurance
BE		Allowances
	E000	• Allowances
	E020	• Clothing/Tools/Equipment
	SW21	• Commute Trip Reduction
	SW22	• Cellular Device
BF		Unemployment Compensation
	F000	• Unemployment Compensation
BG		Supplemental Retirement Payments
	G000	• Supplemental Retirement Payments

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Code	Statewide Sub-subject	Title
BH		Hospital Insurance (Medicare)
	CRAT	• DFW Composite Rate
	H000	• Hospital Insurance (Medicare)
BP		Net Pension Liability Adjustment (Proprietary Accounts Only)
	P000	• Net Pension Liability Adjustment (Proprietary Accounts Only)
BR		Other Postemployment Benefits
	R000	• Other Postemployment Benefits
BT		Shared Leave Provided - Sick Leave
	T000	• Shared Leave Provided - Sick Leave
BU		Shared Leave Provided - Personal Holiday
	U000	• Shared Leave Provided - Personal Holiday
BV		Shared Leave Provided - Vacation Leave
	V000	• Shared Leave Provided - Vacation Leave
BW		Shared Leave Received
	W000	• Shared Leave Received
BZ		Other Employee Benefits
	Z000	• Other Employee Benefits
	Z010	• Jones Act – Medical Providers
	Z020	• Jones Act – Employee Maintenance Payments

C - PROFESSIONAL SERVICE CONTRACTS

CA		Management and Organizational Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	A000	• Management and Organizational Services
CB		Legal and Expert Witness Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements

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Code	Statewide Sub- subject	Title
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	B000	• Legal and Expert Witness Services
	B010	• Expert Witness Services
	B020	• Special Assistant Attorney General
	B030	• Mediation, Arbitration, and Negotiation Services
	B040	• County Prosecutors
	B050	• Litigation Consultant
	B060	• Legal Services
CC		Financial Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	C000	• Financial Services
	C010	• Accounting
	C020	• Actuarial
	C030	• Auditing
CD		Computer and Information Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	D000	• Computer and Information Services
CE		Social Research Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	E000	• Social Research Services

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Code	Statewide Sub- subject	Title
	E010	• Medical Consultants
CF		Technical Research Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	F000	• Technical Research Services
CG		Marketing Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	G000	• Marketing Services
CH		Communication Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	H000	• Communication Services
CJ		Training Services
	0001	• Admin Contracts
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	J000	• Training Services
	J010	• Curriculum Development
	J020	• Testing and Evaluators
CK		Recruiting Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements

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Code	Statewide Sub-subject	Title
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	K000	• Recruiting Services
CZ		Other Professional Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	Z000	• Other Professional Services
E - GOODS AND SERVICES		
EA		Supplies and Materials
	8100	• Supplies: CAS Pass Thru Indirect Rate
	8212	• Vaccine
	A000	• Supplies and Materials
	A010	• Ammunition
	A015	• Less Than Lethal Munitions
	A020	• Bedding and Bath Supplies
	A030	• Janitorial Supplies
	A040	• Laundry Supplies
	A050	• Personal Hygiene Items
	A060	• Clothing Employee Nontaxable
	A070	• Clothing Employee Taxable
	A080	• Clothing Nonemployee
	A090	• Staff Safety Supplies
	A100	• DOT Related Supplies
	A120	• Animal Food
	A130	• Coffee and Light Refreshments
	A140	• Dietary Supplements
	A150	• Food
	A160	• Kitchen Equipment
	A170	• Kitchen Supplies
	A180	• Meals with Meetings
	A190	• Cemetery Supplies
	A200	• Landscaping Supplies

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Code	Statewide Sub- subject	Title
	A202	• Fertilizer
	A205	• Herbicide
	A207	• Pesticide
	A210	• Reforestation
	A220	• Dental Supplies
	A230	• Drug Testing Supplies
	A240	• Lab Supplies
	A250	• Medical Supplies
	A260	• Medications NonPrescription
	A270	• Medications Prescription
	A280	• Medications Prescription – Hepatitis C
	A290	• Pharmaceutical Rebates
	A300	• Aviation Parts and Supplies
	A310	• Building Supplies
	A320	• Repair and Maintenance Supplies
	A330	• Animal Medications and Vaccines
	A340	• Books and Publications
	A350	• Building Safety Supplies
	A360	• CBA Required Supplies and Materials
	A370	• Federal Forms
	A380	• Fire Cache Supplies
	A390	• Inspection Samples
	A400	• Inventory Adjustments
	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
EB		Communications and Telecommunications Services
	0025	• Legislature Advertising and Sign Costs
	0026	• Legislature Domain Name Registration
	B000	• Communications and Telecommunications Services
	B010	• Internet Service
	B020	• Mobile Phone Service
	B030	• State Provided Telecommunication Service

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Code	Statewide Sub-subject	Title
	B040	• Phone Service
	B050	• Postage and Parcel
	B060	• Other Communications
EC		Utilities
	C000	• Utilities
	C010	• Diesel Heating or Generators
	C020	• Electricity
	C030	• Heating Oil
	C040	• Natural Gas
	C050	• Propane
	C060	• Data & Document Destruction
	C070	• Garbage
	C080	• Recycling
	C090	• Sewer
	C100	• Waste Water Treatment and Disposal
	C110	• Water
	C120	• Cable TV
ED		Rentals and Leases – Land and Buildings
	D000	• Rentals and Leases – Land and Buildings
	D010	• Buildings Long Term
	D020	• Buildings Short Term
	D030	• State Agency Buildings
	D040	• Land
	D050	• Parking
	D060	• Storage or Space
EE		Repairs, Alterations, and Maintenance
	E000	• Repairs, Alterations, and Maintenance
	E010	• Building
	E020	• Leasehold Improvements
	E030	• Transportation
	E040	• Equipment
	E050	• IT Equipment
	E060	• Radio Equipment
	E070	• Security Equipment
	E080	• Building – Maintenance Agreements
	E090	• Equipment – Maintenance Agreements
	E100	• Grounds
	E110	• IT Equipment – Maintenance Agreements

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Code	Statewide Sub-subject	Title
	E120	• Furniture
EF		Printing and Reproduction
	8000	• Printing: CAS No Indirect Rate
	F000	• Printing and Reproduction
	F010	• Forms
	F020	• Fusion Stamps
	F030	• Publications
	F040	• Training Materials
	F070	• Washington Administrative Code
	F080	• Revised Code of Washington
	F090	• Selected Titles
	F100	• Washington State Register
EG		Employee Professional Development and Training
	8000	• Training: CAS No Indirect Rate
	G000	• Employee Professional Development and Training
	G010	• Conferences
	G020	• Dues/Membership Fees
	G030	• Employee Recognition Nontaxable
	G040	• Firing Range Fees
	G050	• Training Expenses
	G060	• Tuition Reimbursement
EH		Rentals and Leases – Furnishings and Equipment
	H000	• Rentals and Leases – Furnishings and Equipment
	H070	• Aircraft Rental / Leases
	H080	• Computer Rental / Leases
	H090	• Conference, Exhibit, and Meeting Space
	H100	• Cylinder Rentals
	H120	• Equipment Rental / Leases Long Term
	H130	• Equipment Rental / Leases Short Term
	H140	• Managed Print Services (MPS)
	H150	• Managed Print Services (MPS) - Overages
	H160	• Multi Function Device Lease Long Term
	H170	• Multi Function Device Lease Short Term
EI		Retailer Commissions
	2600	• Retailer Compensation Program
	2650	• Retailer Selling Bonus
	I000	• Retailer Commissions

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
EJ		Subscriptions
	J000	• Subscriptions
	J010	• Online Subscription
	J020	• Online Legal Research Services
EK		Facilities and Services
	K000	• Facilities and Services
	K010	• Finance Cost Recovery
	K020	• Consolidated Mail Services
	K030	• Capital Campus Facilities and Services
	K040	• Mainframe Print Services
	K050	• Other Central Service Billing Charges
	K060	• Parking Services
	K070	• Procurement Fee
	K080	• Public and Historic Facilities
	K090	• Real Estate Services
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
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
	P010	• Insurance Expense Commercial

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
	P020	• Insurance Expense Self Insurance
	P030	• Risk Management Insurance Expense Administration
ER		Other Routine Contractual Services
	0100	• Interpreter / Translation Services
	0500	• Braille and Large Print Services
	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
	7320	• MAC LHJ's Health Districts
	7330	• MAC Indian Tribes
	7360	• MAC Outreach
	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 Routine Contractual Services
	R011	• Brokered Interpreter Administration
	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

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
R040		• Training Instructors
R043		• Training Instructors Defensive Tactics
R045		• Training Instructors Emergency Vehicle Operator
R047		• Training Instructors Firearms
R050		• Accreditation Inspections/Audits
R060		• Administrative Services
R070		• Architectural and Engineering Services
R080		• Contracted Food Services
R100		• Court Reporting / Transcription
R110		• Digitized Imaging Services
R120		• Electronic Home Monitoring Service Fees
R130		• Fire and Security Services
R140		• Fire Protection and Inspection Services
R150		• Grain Assessment Exports
R160		• Grain Assessment Imports AMA
R170		• Grain Assessment Imports USGSA
R180		• Grounds Maintenance Services
R190		• Hazardous Waste Disposal Service
R200		• Inspection Services
R210		• Institutional Impact Fees
R220		• Investigative Services
R230		• IT Services
R240		• Janitorial Services
R250		• Laboratory Services
R260		• Laundry Services
R270		• Litigation Support Services
R280		• Media Services
R290		• Medical Related
R300		• Noxious Weed Control
R310		• Other Court Costs
R320		• Property Management
R330		• Secured Transportation and Storage
R340		• Supervision Fees
R350		• Trail Grooming
R360		• Transportation Contract Services
R370		• Wildfire Suppression
R371		• Fire Mobilization Salaries
R372		• Fire Mobilization Equipment
R373		• Fire Mobilization Cost Share Agreements
SO45		• B&G Generator Base
SO92		• M&O Electrical Base

Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
	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 and Operating Costs
	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 and 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
	Y030	• Subscription Based Computing Services
EZ		Other Goods and Services
	0001	• Legislative Members Business Expense

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
	0024	• Financial Fees
	Z000	• Other Goods and Services
	Z010	• Advertising
	Z020	• Advertising - Employment
	Z030	• Commute Trip Reduction
	Z040	• Credit Card Processing Fees
	Z050	• DDC Respite Care
	Z053	• DDC Stipends
	Z055	• DDC Support Services
	Z060	• DNR Internal Shop Offset
	Z070	• Licenses, Permits, and Regulatory Fees
	Z080	• Notary Costs
	Z090	• Other Central Service Billing Charges
	Z100	• Permit Parking
	Z110	• Public Disclosure Litigation/Settlements
	Z120	• Purchase Card Rebates
	Z130	• Settlement and other litigation costs
	Z140	• Vital and Other Records Fees

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
FF		Inventory Adjustment
	F000	• Inventory Adjustment
FG		Direct Labor
	G000	• Direct Labor

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
FH		Raw Materials (Direct Materials)
	H000	• Raw Materials (Direct Materials)
	H010	• Discount on Raw Materials
	H020	• Production Printing
FJ		Manufacturing Overhead
	J000	• Manufacturing Overhead
	J010	• Direct Consumable Materials
	J020	• Equipment Repair and Maintenance
	J030	• Financial Fees
	J040	• Indirect Labor
	J050	• Janitorial Supplies
	J060	• Marketing
	J070	• Office Supplies-Administration
	J080	• Purchased Services
	J090	• Rentals and Leases
	J100	• Tools and Equipment-Non Capitalized
	J110	• Training
	J120	• Vehicle Maintenance and Operating Costs
	J130	• Warranty Expense
G - TRAVEL		
GA		In-State Subsistence and Lodging
	A000	• In-State Subsistence and Lodging
	A010	• In State Meals and Lodging Employee
	A020	• In State Meals and Lodging NonEmployee
	A030	• In State Meals and Lodging Board and Commission Members
	A040	• In State Meals Taxable Board and Commission Members
	SW41	• In State Meals Taxable Employee
GB		In-State Air Transportation
	B000	• In-State Air Transportation
	B010	• In-State Air Transportation Employee
	B020	• In-State Air Transportation NonEmployee
	B030	• Air Transportation Board and Commission Members
GC		Private Automobile Mileage
	C000	• Private Automobile Mileage
	C010	• POV Mileage Employee
	C020	• POV Mileage NonEmployee

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
	C030	• POV Mileage Board and Commission Members
	C040	• POV Mileage Elective Rate Employee
	C050	• POV Mileage Elective Rate Board and Commission Members
GD		Other Travel Expenses
	D000	• Other Travel Expenses
	D010	• In-State Other Travel Expenses Employee
	D020	• In-State Other Travel Expenses NonEmployee
	D030	• In-State Other Travel Expenses Board and Commission Members
	D040	• Out-of-State Other Travel Expenses Employee
	D050	• Out-of-State Other Travel Expenses NonEmployee
	D060	• Out-of-State Other Trvl Expenses Board and Commission Members
	D070	• Car Rental
	D080	• Employee Moving Expenses NonTaxable
	D090	• Employee Moving Expenses Taxable
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 NonEmployee
	F030	• Out-of-State Meals and Lodging Board and Commission Members
	F040	• Out-of-State Meals Taxable Board and Commission Members
	F050	• Foreign Travel Meals and Lodging
	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 NonEmployee
	G030	• Out-of-State Air Fare Board and Commission Members
	G040	• Foreign Travel Air Transportation
GN		Motor Pool Services
	N000	• Motor Pool Services
	N010	• Motor Pool Services Agency
	N040	• Motor Pool Services State
	N042	• Motor Pool Vehicle Overages State
	N044	• Motor Pool Vehicle Daily Rental State

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
J - CAPITAL OUTLAYS		
JA		Noncapitalized Assets
	A000	• Noncapitalized Assets
	A010	• IT Equipment
	A020	• Office Furniture and Equipment
	A030	• Radio Equipment
	A040	• Security Equipment
	A050	• Specialized Equipment
	A060	• Telecommunication Equipment
	A070	• Vehicle Equipment
	A080	• Buildings and Building Improvements
	A100	• Household and Living Furnishings
	A110	• Improvements Other Than Buildings
	A120	• Intangible Assets
	A130	• Machinery and Tools
	A140	• Safety Equipment
	A150	• Weapons and Accessories
JB		Noncapitalized Software
	B000	• Noncapitalized Software
JC		Furnishings and Equipment
	C000	• Furnishings and Equipment
	C010	• Heavy Equipment
	C020	• IT Equipment
	C030	• Office Furniture and Equipment
	C040	• Radio Equipment
	C050	• Security Equipment
	C060	• Specialized Equipment
	C070	• Telecommunication Equipment
	C100	• Laboratory Equipment
	C120	• Machinery and Tools
	C130	• Major Transportation
	C140	• Vehicles
JD		Library Resources
	D000	• Library Resources
	D010	• Books
	D040	• Subscriptions

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
JE		Land
	E000	• Land
	E010	• Acquisition-Purchase Remain NP
	E020	• Closing Costs
	E030	• Easements
	E040	• Final Settlement
	E050	• Judgment and Decree
	E060	• Negotiated Possession and Use
	E070	• Post-Acquisition Activity Costs
	E080	• Pre-Acquisition Activity Costs
	E090	• Stipulated Possession and Use
	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
	K020	• Non-Building
JL		Capital Planning
	L000	• Capital Planning

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
JM		Art Collections, Library Reserve Collections, and Museum & Historical Collections
	M000	• Art Collections, Library Reserve Collections, and Museum & Historical Collections
	M010	• Books
	M020	• Microform
	M040	• Subscriptions
JN		Relocation Costs
	N000	• Relocation Costs
	N010	• Down Payment Assistance
	N020	• Increased Interest Payment
	N030	• Last Resort Housing-Owner
	N040	• Last Resort Housing-Tenant
	N050	• Moving Business/Actual Costs
	N060	• Moving Business/In Lieu Payment
	N070	• Moving Households-Actual Expense
	N080	• Moving Households-Schedule Payment
	N090	• Personal Property Only Moves
	N100	• Re-Establishment-Non-Resident
	N110	• Rental Assistance-Tenants
	N120	• Replacement Housing-180 Day
JQ		Software
	Q000	• Software
JR		Intangible Assets
	R000	• Intangible Assets
JZ		Other Capital Outlays
	Z000	• Other Capital Outlays
M - INTERFUND OPERATING TRANSFERS		
MA		Interfund Operating Transfers In
	A000	• Interfund Operating Transfers In
MB		Interfund Operating Transfers Out
	B000	• Interfund Operating Transfers Out

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
MC		Interfund Transfers In - Principal
	C000	• Interfund Transfers In - Principal
MD		Interfund Transfers In - Interest
	D000	• Interfund Transfers In - Interest
MI		Interfund Transfers Out - Interest
	I000	• Interfund Transfers Out - Interest
MM		Agency Incentive Savings Transfers Out
	M000	• Agency Incentive Savings Transfers
MP		Interfund Transfers Out - Principal
	P000	• Interfund Transfers Out - Principal

N - GRANTS, BENEFITS, AND CLIENT SERVICES

The agency-specific Object N sub-subobject codes are available on the OFM Chart of Accounts Project resource site in the document titled "Statewide sub-subobject table."

NA	Direct Payments to Clients
NB	Payments to Providers for Direct Client Services
NF	Workers' Compensation Payments
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 • Employee Awards - Taxable

P - DEBT SERVICE

PA	Principal
	A000 • Principal
PB	Interest
	B000 • Interest

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
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	• Department of Commerce
	A110	• Department of Early Learning
	A120	• Department of Health
	A130	• Health Care Authority
	A140	• Department of Labor and Industries
	A150	• Office of Superintendent of Public Instruction
SB		Employee Benefits
	B000	• Employee Benefits
	B100	• Department of Commerce
	B110	• Department of Early Learning
	B120	• Department of Health
	B130	• Health Care Authority
	B140	• Department of Labor and Industries
	B150	• Office of Superintendent of Public Instruction
SC		Professional Service Contracts
	C000	• Professional Service Contracts
SE		Goods and Services
	1051	• SWCAP Recoveries on Interagency Contracts
	E000	• Goods and Services
	E100	• Department of Commerce
	E110	• Department of Early Learning
	E120	• Department of Health
	E130	• Health Care Authority
	E140	• Department of Labor and Industries
	E150	• Office of Superintendent of Public Instruction

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
SG		Travel
	G000	• Travel
	G100	• Department of Commerce
	G110	• Department of Early Learning
	G120	• Department of Health
	G130	• Health Care Authority
	G140	• Department of Labor and Industries
	G150	• Office of Superintendent of Public Instruction
SJ		Capital Outlays
	J000	• Capital Outlays
SN		Grants, Benefits, and Client Services
	N000	• Grants, Benefits, and Client Services
	N100	• Department of Commerce
	N110	• Department of Early Learning
	N120	• Department of Health
	N130	• Health Care Authority
	N140	• Department of Labor and Industries
	N150	• Office of Superintendent of Public Instruction
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
	0507	• Attorney General-General
	0591	• EFSEC General Overhead - Administrative Staff
	0592	• EFSEC General Overhead - Technical Staff
	A000	• Salaries and Wages

Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
	A010	• Adjudicative Clerks Office
	A020	• Adjudicative Services Unit
	A030	• Call Center
	A040	• Complaint Intake
	A050	• Cost Allocation Adjustment
	A060	• Credentialing
	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
	A220	• Tort Claim Services
	A230	• WRAMP
	A240	• WSP Background Checks
TB		Employee Benefits
	0499	• Commission General
	0501	• Utilities General-Economic
	0502	• Transportation General-Economic
	0503	• Transportation General-Safety
	0504	• Pipeline Safety-General
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0507	• Attorney General-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

Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
TC		Professional Service Contracts
	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
	0507	• Attorney General-General
	0591	• EFSEC General Overhead - Administrative Staff
	0592	• EFSEC General Overhead - Technical Staff
	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-Receivable Agreements
	0004	• Fund/Expenditure Authority Transfer
	0110	• Program Allocation-EAS Administration
	0120	• Program Allocation-EAS
	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
	0507	• Attorney General-General
	0591	• EFSEC General Overhead - Administrative Staff
	0592	• EFSEC General Overhead - Technical Staff
	1000	• Shared Service-Executive Management
	1002	• Shared Service-Communications
	1004	• Shared Service-Lean
	1005	• Shared Service-Business Development
	1051	• SWCAP Recoveries on Local/Federal Contracts
	1110	• Program Allocation-CMS Administration
	1150	• Program Allocation-CMS Distribution
	1300	• Program Allocation-Finance Administration
	3100	• Technology Services
	4000	• Allocation-Workforce Support Administration

Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
4050		• Shared Service-Human Resources
4771		• Contract Agency Indirect
4772		• State Match Agency Indirect
5000		• Allocation-Business Resources Administration
5500		• Program Allocation-BR Printing Administration
6000		• Allocation-Facilities Business Unit
6111		• Program Allocation-Asset Management Administration
6112		• Allocation-Central Card Key Control
6113		• Allocation-Campus Wide B&G Building Support
6114		• Program Allocation-Campus Infrastructure
6115		• Allocation-Campus Wide Building Control
6116		• Allocation-Security Camera Network
6159		• Program Allocation-Parking Administration
6411		• Program Allocation-RES Administration
6510		• Shared Service-Internal Facilities
6711		• Program Allocation-B&G Administration
6713		• Program Allocation-B&G Supply Administration
6722		• Program Allocation-B&G Work Management Allocation
6740		• Program Allocation-B&G Building
6746		• Program Allocation-BA Fire Suppression
6748		• Program Allocation-BA HVAC
6749		• Program Allocation-Fire Alarms
6750		• Program Allocation-Custodial Administration Allocation
6790		• Program Allocation-B&G Maintenance Operations
6791		• Program Allocation-M&O - Building Managers
8000		• Shared Service-Internal Contracts
8040		• Program Allocation-Risk Management Administration
13AP		• Shared Service-Finance Accounts Payable
13AR		• Shared Service-Finance Accounts Receivable
13BU		• Shared Service-Finance Budget
13GA		• Finance General Accounting
13PR		• Shared Service-Finance Payroll
612N		• Program Allocation-Powerhouse Building Allocation
670S		• Program Allocation-Security and Access
E000		• Goods and Services
E350		• Campus Reallocation
E360		• Enterprise Clearing
E370		• PBX/Telecom End of Year Allocation
E380		• Postage
E490		• Transfer/Allocation
E500		• Expenditure Authority Transfers Accounts

Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
	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
	0504	• Pipeline Safety-General
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0507	• Attorney General-General
	0591	• EFSEC General Overhead - Administrative Staff
	0592	• EFSEC General Overhead - Technical Staff
	G000	• Travel
	G010	• Expenditure Authority Transfers Accounts
	G020	• Program Allocation General Services
TJ		Capital Outlays
	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
	0507	• Attorney General-General
	0591	• EFSEC General Overhead - Administrative Staff
	0592	• EFSEC General Overhead - Technical Staff
	J000	• Capital Outlays
	J010	• Expenditure Authority Transfers Accounts
	J020	• Program Allocation General Services
TN		Grants, Benefits, and Client Services
	N000	• Grants, Benefits and Client Services
	N010	• Expenditure Authority Transfers Accounts
	N020	• Program Allocation General Services

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
TP		Debt Service
	P000	• Debt Service
TZ		Unidentified
	Z000	• Unidentified
W - OTHER		
WA		Depreciation/Amortization
	A000	• Depreciation/Amortization
WB		Amortization
	B000	• Amortization
WC		Bad Debts
	C000	• Bad Debts
WD		Change in Capitalization Policy
	D000	• Change in Capitalization Policy
WE		Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)
	E000	• Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)
WF		Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
	F000	• Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
WP		Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)
	P000	• Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)
WR		Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)
	R000	• Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)

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

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75.70.20

June 1, 2017

Sequential by code number with description

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
	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.

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Code	Title and Description
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, commissions, 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> <p>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).</p>
AK	<p>Higher Education Other</p> <p>All employees/positions within the institutions of higher education not subject to other classifications.</p>

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Code	Title and Description
AL	<p>Higher Education Students</p> <p>All student employees other than graduate assistants or those covered by Washington Personnel Resources Board, including work-study students.</p>
AN	<p>Justices and Judges</p> <p>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.</p>
AR	<p>Elected Officials</p> <p>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.</p>
AS	<p>Sick Leave Buy-Out</p> <p>Salaries and wages expended for accrued employee sick leave as provided under RCW 41.04.340.</p>
AT	<p>Terminal Leave</p> <p>Salaries and wages expended for accrued vacation leave made to employees upon termination of employment.</p>
AU	<p>Overtime and Call-Back</p> <p>Additional amounts paid to employees for working overtime, compensatory time, and under call-back provisions of contracts and work agreements.</p>
B	EMPLOYEE BENEFITS
BA	<p>Old Age, Survivors, and Disability Insurance</p> <p>The amounts expended as the State's share of Old Age, Survivors, and Disability Insurance. Does not include Hospital Insurance (Medicare) premiums.</p>

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Code	Title and Description
BB	<p>Retirement and Pensions</p> <p>The amounts expended as the State's share of retirement and pension benefits.</p>
BC	<p>Medical Aid and Industrial Insurance</p> <p>The amounts expended as the State's share of medical aid and industrial insurance.</p>
BD	<p>Health, Life, and Disability Insurance</p> <p>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.</p>
BE	<p>Allowances</p> <p>The amounts expended for special payments to employees to cover costs of board, quarters, clothing, commute trip reduction incentives, and cellular device stipends.</p>
BF	<p>Unemployment Compensation</p> <p>The amounts expended to pay for unemployment compensation benefits received by former state employees.</p>
BG	<p>Supplemental Retirement Payments</p> <p>Amounts expended by colleges and universities for required supplemental payments to retired individuals when pension annuity payments are less than what the retiree would be eligible to receive under the public employee's retirement system.</p>
BH	<p>Hospital Insurance (Medicare)</p> <p>The amounts expended as the State's share of Hospital Insurance (Medicare).</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>

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Code	Title and Description
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>
C	<p>PROFESSIONAL SERVICE CONTRACTS</p> <p>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.</p> <p>This includes new contracts and amendments and/or renewals of existing contracts.</p> <p>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.</p> <p>Agencies are not to include amounts expended for:</p> <ul style="list-style-type: none"> • Architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK.

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Code	Title and Description
	<ul style="list-style-type: none"> • 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	<p data-bbox="483 520 992 552">Management and Organizational Services</p> <p data-bbox="483 590 1446 1073">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.</p> <p data-bbox="483 1115 1446 1283">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.</p> <p data-bbox="483 1325 1446 1671">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 data-bbox="483 1713 911 1745">Legal and Expert Witness Services</p> <p data-bbox="483 1776 1446 1879">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</p>

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Code	Title and Description
	<p>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> <p>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.</p>

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Code	Title and Description
	<p>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.</p>
CF	<p>Technical Research Services</p> <p>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.</p>
CG	<p>Marketing Services</p> <p>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.</p>
CH	<p>Communication Services</p> <p>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.</p> <p>Does not include services related to installation of computer system linkage and telecommunications systems, which are classified under Subobject EB.</p>
CJ	<p>Training Services</p> <p>The amounts expended for services for managerial training; employee counseling services; guest speakers for most types of functions; curriculum</p>

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Code	Title and Description
	<p>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.</p> <p>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.</p> <p>Does not include other training that is coded to Subobject EG.</p>
CK	<p>Recruiting Services</p> <p>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.</p> <p>Does not include amounts paid to trade magazines or newspapers for publishing open position announcements.</p>
CZ	<p>Other Professional Services</p> <p>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.</p> <p>Does not include training provided directly to agency clients, which is classified under Subobject NB.</p>
E	GOODS AND SERVICES
EA	<p>Supplies and Materials</p> <p>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.</p>
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,</p>

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Code	Title and Description
	and facsimile services; letter postage; rental of post office boxes or postage meter machines and/or mailing machines; contractual messenger service; switchboard service charges; telephone installation costs; and internet access charges. Also includes amounts expended for videoconferencing and data communication, such as data line costs, modems, routers, gateways, Internet and other bundled service costs.
EC	<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> <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

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Code	Title and Description
	<ul style="list-style-type: none"> • 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> <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>

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Code	Title and Description
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 Enterprise Services, the Office of Financial Management, Office of the Chief Information Officer 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> <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>

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Code	Title and Description
	Other contractual services could include, but are not limited to, custodial, interagency, court reporters, lay witnesses, process servers, security, data entry, keypunch, testing and application programming services, offsite data storage, and network monitoring.
ES	Vehicle Maintenance and Operating Costs
	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.
ET	Audit Services
	Charges by the Office of State Auditor for audit services.
EV	Administrative Hearings Services
	Charges by the Office of Administrative Hearings for hearings services.
EW	Archives and Records Management Services
	Charges by the Secretary of State for archiving, storage, and records management services.
EX	OMWBE Services
	Charges by the Office of Minority and Women's Business Enterprises for services.
EY	Software Licenses, Maintenance, and Subscription-Based Computing Services
	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.
	Also includes amounts expended for hardware and software <u>subscription-based computing services</u> 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).

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Code	Title and Description
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	<p>COST OF GOODS SOLD (Proprietary Funds Only)</p> <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> <p>Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency.</p>
FF	<p>Inventory Adjustments</p> <p>Amounts recorded to increase or decrease the cost of goods sold due to inventory losses or gains recognized during the accounting period.</p>

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Code	Title and Description
FG	<p>Direct Labor</p> <p>Labor expended directly upon the materials comprising the finished product.</p>
FH	<p>Raw Materials (Direct Materials)</p> <p>All materials that represent an integral part of the finished product and that can be included directly in calculating the cost of the product.</p>
FJ	<p>Manufacturing Overhead</p> <p>The cost of indirect materials, indirect labor, and all other manufacturing expenses that cannot readily be direct charges to specific units, jobs, or products.</p>
G	<p>TRAVEL</p> <p>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.</p> <p>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.</p>
GA	<p>In-State Subsistence and Lodging</p> <p>The amounts paid for lodging and/or subsistence expenses incurred while traveling within the state's boundary on official state business, including lodging taxes.</p>
GB	<p>In-State Air Transportation</p> <p>The amounts paid for air transportation expenses incurred while traveling within the state's boundary on official state business.</p>
GC	<p>Private Automobile Mileage</p> <p>The amounts paid as reimbursement for private car mileage incurred while traveling on official state business.</p>

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Code	Title and Description
GD	<p>Other Travel Expenses</p> <p>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.</p>
GF	<p>Out-of-State Subsistence and Lodging</p> <p>The amounts paid for lodging and/or subsistence expenses incurred while traveling outside the state's boundary on official state business, including lodging taxes.</p>
GG	<p>Out-of-State Air Transportation</p> <p>The amount paid for air transportation expenses incurred while traveling outside the state's boundary on official state business.</p>
GN	<p>Motor Pool Services</p> <p>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.</p>
J	<p>CAPITAL OUTLAYS</p> <p>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.</p> <p>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)."</p>
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>

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Code	Title and Description
	<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 data-bbox="483 533 786 564">Noncapitalized Software</p> <p data-bbox="483 600 1435 737">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 data-bbox="483 772 821 804">Furnishings and Equipment</p> <p data-bbox="483 840 1393 909">The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy.</p>
JD	<p data-bbox="483 945 708 976">Library Resources</p> <p data-bbox="483 1012 1365 1182">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 data-bbox="483 1218 1430 1287">Does not include items with a useful life less than one year, whether they are cataloged or not.</p>
JE	<p data-bbox="483 1323 545 1354">Land</p> <p data-bbox="483 1390 1430 1560">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 data-bbox="483 1596 602 1627">Buildings</p> <p data-bbox="483 1663 1398 1755">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 data-bbox="483 1791 1442 1881">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</p>

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Code	Title and Description
	<p>of all change orders or contract extensions negotiated for the construction of the building, and the amount of interest on project loans that accrues during the period of construction. 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> <p>The amounts expended for the services of architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.</p>
JL	<p>Capital Planning</p> <p>The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects.</p>
JM	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The amounts expended for the acquisition and maintenance of permanent works of art and historical artifacts.</p>

Uniform Chart of Accounts

Code	Title and Description
JN	<p>Relocation Costs</p> <p>The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.</p>
JQ	<p>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 considered a capital asset in accordance with the state's capitalization policy.</p>
JR	<p>Intangible Assets</p> <p>The amounts expended for the purchase or construction of intangible assets considered a capital asset in accordance with the state's capitalization policy.</p> <p>Examples of intangible assets include:</p> <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. <p>Does not include Software, Subobject JQ, and any intangible land use rights included in Land, Subobject JE.</p>
JZ	<p>Other Capital Outlays</p> <p>The amounts expended for capital projects not specifically indicated above.</p>
M	INTERFUND OPERATING TRANSFERS
MA	<p>Interfund Operating Transfers In</p> <p>Fund transfers specified in the appropriations act that are recorded as a reduction of expenditures.</p>
MB	<p>Interfund Operating Transfers Out</p> <p>Fund transfers specified in the appropriations act that are recorded as an increase of expenditures.</p>

Uniform Chart of Accounts

Code	Title and Description
MC	<p>Interfund Transfers In – Principal</p> <p>Debt service transfer into a debt service fund for principal payments paid by the General Fund.</p>
MD	<p>Interfund Transfers In – Interest</p> <p>Debt service transfer into a debt service fund for interest payments paid by the General Fund.</p>
MI	<p>Interfund Transfers Out – Interest</p> <p>Debt service transfer for interest payments paid by the General Fund to a debt service fund.</p>
MM	<p>Agency Incentive Savings Transfers Out</p> <p>Fund transfer from the General Fund for agency program incentive savings. (OFM Only)</p>
MP	<p>Interfund Transfers Out – Principal</p> <p>Debt service transfer for principal payments paid by the General Fund to a debt service fund.</p>
N	GRANTS, BENEFITS, AND CLIENT SERVICES
NA	<p>Direct Payments to Clients</p> <p>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.</p>
NB	<p>Payments to Providers for Direct Client Services</p> <p>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.</p> <p>For subobject NB coding purposes, clients are members of the public who have social, physical, medical, economic, or educational needs, for whom the agency has statutory responsibility to serve, protect or oversee. Clients are individuals, such as residents of state and non-state institutions, outpatients,</p>

Uniform Chart of Accounts

Code	Title and Description
	<p>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.</p> <p>Note: For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.</p>
NF	<p>Workers' Compensation Payments</p> <p>The amounts paid for qualifying individuals sustaining work related injuries. (To be used by the Department of Labor and Industries and the Board for Volunteer Firefighters and Reserve Officers only.)</p>
NH	<p>Public Employee Benefit, Basic Health, and Community Health Service Payments</p> <p>The amounts paid to contractors for qualifying individuals covered by the State-administered health and benefits programs. (To be used by the Health Care Authority only.)</p>
NL	<p>Lottery Prize Payments</p> <p>The amounts paid for winning lottery tickets. (To be used by the State Lottery Commission only.)</p>
NR	<p>Loan Disbursements</p> <p>Allotment charges for budgeted long-term loan issues.</p>
NT	<p>Pension Refund Payments</p> <p>The amounts refunded to qualifying individuals under a state-sponsored retirement system.</p>
NU	<p>Pension Benefit Payments</p> <p>The benefits paid to qualifying individuals under a state-sponsored retirement system.</p>
NW	<p>Special Employment Compensation</p> <p>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.</p>

Uniform Chart of Accounts

Code	Title and Description
	<p>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.</p>
NY	<p>Participant Withdrawals</p> <p>The amounts withdrawn by participants from various state sponsored programs such as, the Local Government Investment Pool, 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>

Uniform Chart of Accounts

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

Uniform Chart of Accounts

Code	Title and Description
SJ	<p>Capital Outlays</p> <p>Payments received by a state agency from other state agencies as reimbursements of capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). For reimbursements of Subobject JA and JB expenditures, use Subobject SE, Goods and Services.</p>
SN	<p>Grants, Benefits, and Client Services</p> <p>Payments received by a state agency from other state agencies as reimbursements of grants, benefits, and client services.</p>
SP	<p>Debt Service</p> <p>Payments received by a state agency from other state agencies as reimbursements of debt service.</p>
SZ	<p>Unidentified</p> <p>Payments received by a state agency from other state agencies as reimbursements of expenditures.</p> <p>Note: Agencies must reallocate to the appropriate subobject of expenditure within Object S at least annually at fiscal year end.</p>
T	<p>INTRA-AGENCY REIMBURSEMENTS</p> <p>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.</p>
TA	<p>Salaries and Wages</p> <p>Reallocation of expenditures within an agency for salaries and wages.</p>
TB	<p>Employee Benefits</p> <p>Reallocation of expenditures within an agency for employee benefits.</p>
TC	<p>Professional Service Contracts</p> <p>Reallocation of expenditures within an agency for professional service contracts.</p>

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Code	Title and Description
TE	<p>Goods and Services</p> <p>Reallocation of expenditures within an agency for goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB).</p>
TG	<p>Travel</p> <p>Reallocation of expenditures within an agency for travel.</p>
TJ	<p>Capital Outlays</p> <p>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.</p>
TN	<p>Grants, Benefits, and Client Services</p> <p>Reallocation of expenditures within an agency for grants, benefits, and client services.</p>
TP	<p>Debt Service</p> <p>Reallocation of expenditures within an agency for debt service.</p>
TZ	<p>Unidentified</p> <p>Reallocation of expenditures within an agency.</p> <p>Note: Agencies must reallocate to the appropriate subobject of expenditure within Object T at least annually at fiscal year end.</p>
W	OTHER
WA	<p>Depreciation/Amortization</p> <p>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."</p>
WB	<p>Amortization</p> <p>Expense that represents the portion of the amortization of premiums and/or discounts on debt or equity instruments, and amortization of deferred inflows</p>

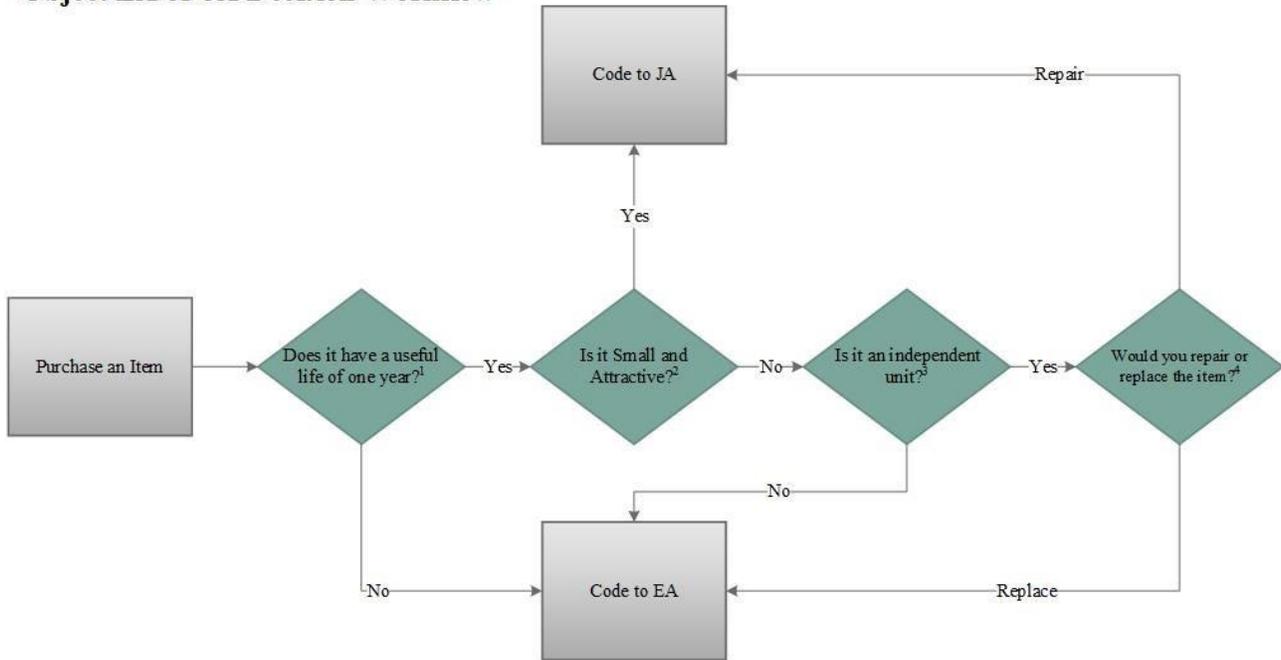
Uniform Chart of Accounts

Code	Title and Description
	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	<p>Bad Debts</p> <p>Expense that represents the portion of receivable balances, recorded previously as revenue, which has now been determined to be uncollectible. Only used with General Ledger code 6515 "Bad Debts Expense."</p>
WD	<p>Change in Capitalization Policy</p> <p>This amount represents the total immaterial book value of capital assets that are to be deleted from the records due to changes in the State's capitalization policy. Only used with General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."</p>
WE	<p>Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)</p> <p>Expense that represents the pollution remediation costs associated with governmental fund type accounts in the General Long-Term Obligation Subsidiary Account. Only used with General Ledger Code 6594 "Pollution Remediation Expense (General Long-Term Obligation Subsidiary Account Only)."</p>
WF	<p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>This amount represents the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off in the General Capital Assets Subsidiary Account. Only used in the General Capital Assets Subsidiary Account with General Ledger code 6597 "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."</p>
WP	<p>Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only)</p> <p>This amount represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees of governmental fund type accounts. Only used with General Ledger Code 6598 "Pension Expense (General Long-Term Obligation Subsidiary Account Only)."</p>

Uniform Chart of Accounts

Code	Title and Description
WR	<p>Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only)</p> <p>Expense that represents the cost of postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligation Subsidiary Account. Only used with General Ledger code 6595 "Other Postemployment Benefits Expense (General Long-Term Obligation Subsidiary Account Only)."</p>
75.70.30 July 1, 2017	Object/Subobject Decisions Flowcharts
	<p>The following sub-sections provide guidance and criteria to use in determining the appropriate Object and/or Subobject to code certain expenditures.</p>
75.70.30.a	<p>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 shown below.</p> <ol style="list-style-type: none"> 1. Under normal conditions of use, is the item be 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 Sub-section 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



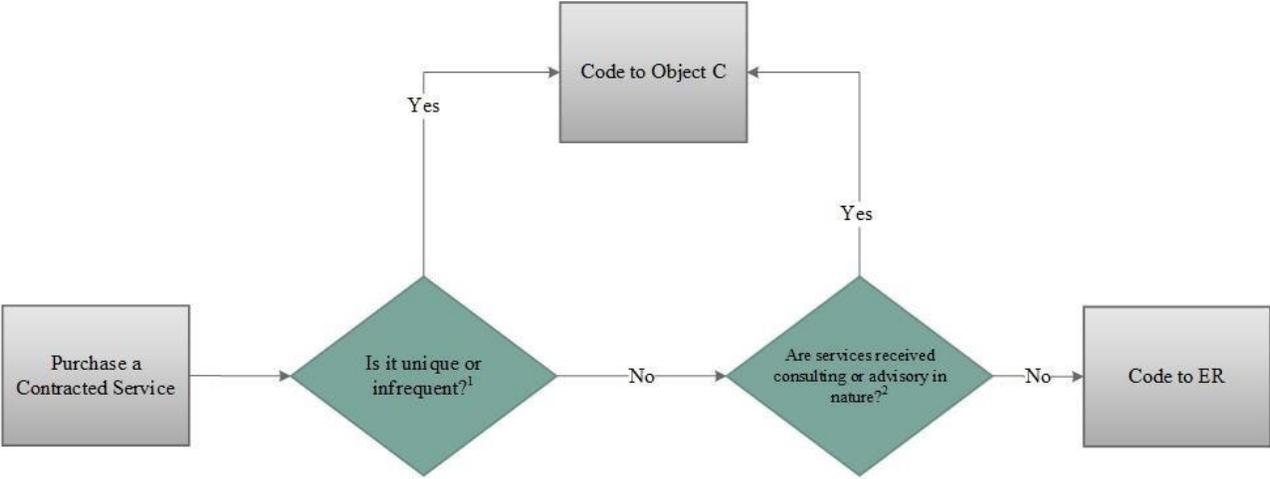
- 1 - Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.
- 2 - Please refer to your agency's policy for Small and Attractive items; if none, refer to SAAM policy 30.40.20.
- 3 - It retains its original shape, appearance, and character with use. It 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, it is more feasible to repair the item than to replace it with an entirely new unit.

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 shown 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



1 – Are the services being contracted part of the core day to day business operations or is it a unique service or infrequent service?

2 – Includes services that are predominately intellectual in character such as the development of findings, conclusions, and recommendations that are presented to the agency for consideration and decision making.



75.80 Revenue Source Codes

75.80.10

June 1, 2004

Categories of revenue

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.

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

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

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 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
July 1, 2003

Major revenue source code descriptions

Code	Title and Description
0100	<p>Taxes</p> <p>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.</p>
0200	<p>Licenses, Permits and Fees</p> <p>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.</p>
0300	<p>Federal Revenue</p> <p>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.</p>
0400	<p>State Charges and Miscellaneous 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.</p>
0500	<p>Private/Local Charges and Miscellaneous Revenue</p> <p>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.</p>

Code	Title and Description
0600	Transfers 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.

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Uniform Chart of Accounts

75.80.30

75.80.30
October 1, 2016

Sequential by code number

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)
0117	Excise Telephone Taxes
0118	Liter Tax - Liquor
0119	Liquor Sales Tax - Surcharge
0120	Liquor Sales Tax
0121	Beer Tax
0122	Wine Tax
0123	Marijuana 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
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

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Code	Title
0143	Intermediate Care Facility Tax
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0155	Inheritance/Estate Taxes
0157	Real Estate Excise Tax
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)
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
0210	Athletic Licenses
0211	Gambling Licenses and Fees

Uniform Chart of Accounts

Code	Title
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	Marijuana 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
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

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Code	Title
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
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

Uniform Chart of Accounts

Code	Title
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
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

Uniform Chart of Accounts

Code	Title
0359	Small Business Administration
0360	Smithsonian Institution
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration
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
0405	Fines, Forfeits and Seizures
0406	Litter Control Revenue

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Code	Title
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
0440	Indirect Cost Reimbursement
0441	Contributions and Grants
0444	Grant Repayments
0445	Unemployment Compensation Reimbursement
0447	Health Benefit Payments
0448	Statewide Indirect Cost Recoveries
0450	Sales of Goods and Supplies - Proprietary Funds
0458	Public Facilities District Annual Payment
0470	Judicial Information System Fees
0471	Unemployment Compensation Contributions
0472	Workers' Compensation Contributions
0473	Costs of Investment Activities
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

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Code	Title
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
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	Streamlined Sales and Use Tax Mitigation 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 - Marijuana Revenues
0639	Electric Vehicle Sales Tax Exemption Transfer
0640	Washington Opportunity Pathways Account Transfer - Lottery Revenues

Uniform Chart of Accounts

Code	Title
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
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
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	UW 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
	0800 - Other Revenues and Financing Sources
0802	Employer Pension Contributions
0803	Employee Pension Contributions

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Code	Title
0804	State Pension Contributions
0807	Certificates of Participation
0809	Capital Leases
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
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
October 1, 2016

Sequential by code number with description

Code	Title
	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 Credits - Sales Tax
	Credits allowed to offset sales tax liability. (chapter 82.12 RCW)
0105	Business and Occupation Tax
	Tax levied on gross receipts of all businesses operating in Washington. (chapter 82.04 RCW)
0106	Tax Credits - B & O
	Credits allowed to offset business and occupation tax liability. (chapter 82.04 RCW)
0108	Brokered Natural Gas
	Tax levied on natural or manufactured gas that is consumed in Washington that has not been subject to the public utility tax. (RCWs 82.12.022 and 82.14.230)
0109	Tax Credits - Brokered Natural Gas
	Credits allowed to offset the brokered natural gas tax liability. (RCWs 82.12.022 and 82.14.230)

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Code	Title
0110	Compensating Tax 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)
0111	Tax Credits - Compensating Tax Credits allowed in statute to offset compensating tax liability. (chapter 82.12 RCW)
0112	Hazardous Substance Tax 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)
0113	Tax Credits - Hazardous Substance Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)
0115	Motor Vehicle Fuel Tax 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)
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel) 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)
0117	Excise Telephone Taxes Enhanced 911 tax which is levied on telephone access lines (switched access lines, radio access lines, and interconnected voice over internet protocol service lines). (RCW 82.14B.030)

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Code	Title
0118	Liter Tax - Liquor 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)
0119	Liquor Sales Tax - Surcharge Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))
0120	Liquor Sales Tax Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)
0121	Beer Tax Tax levied on brewers and distributors of beer for the privilege of manufacturing or selling beer in Washington. (RCW 66.24.290)
0122	Wine Tax 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	Marijuana Excise Tax Tax levied on producers, processors and retailers on the wholesale and retail selling price of marijuana, useable marijuana and marijuana-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)

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Code	Title
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. (RCWs 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. (RCWs 48.14.020 and 48.14.021)
0131	Carbonated Beverage Tax Tax levied on the on the privilege of selling carbonated beverages in Washington. (Title 82 RCW)
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)

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Code	Title
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 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.
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)

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Code	Title
0160	Commercial Fishing - Privilege Tax 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)

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Code	Title
0192	<p>Prosecuting Attorney Distributions</p> <p>Distributions of revenue to counties to pay for one-half of the salaries of prosecuting attorneys. (RCW 36.17.020)</p>
0195	<p>Motor Vehicle Fuel Tax Distributions</p> <p>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)</p>
0196	<p>Liquor Tax Distributions</p> <p>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).</p>
0197	<p>Timber Tax Distributions</p> <p>Distributions of county tax on timber harvested on private lands to county of origin. (chapter 84.33 RCW)</p>
0198	<p>Other Tax Distributions</p> <p>Distributions of other taxes and liquor profits to local governments.</p>
0199	<p>Tax Revenue Suspense (Department of Revenue Use Only)</p> <p>Tax suspense coding used only by Department of Revenue for combined excise tax returns.</p>
	<p>0200 - Licenses, Permits, and Fees</p> <p>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.</p>
0201	<p>Accountants</p> <p>Licenses, permits and fees collected from individuals and corporations in the certified public accounting field. (chapter 18.04 RCW)</p>

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Code	Title
0202	<p>Auctioneers</p> <p>Fees collected to license and regulate persons or businesses engaged in providing auctioneering services. (chapter 18.11 RCW)</p>
0203	<p>Agriculture/Aquaculture Licenses and Fees</p> <p>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.</p>
0204	<p>Aircraft</p> <p>Licenses and fees collected from aircraft dealers and aircraft registration. (RCWs 14.020.050 and 47.68.250)</p>
0205	<p>Alcoholic Beverages</p> <p>Fees collected to license and regulate persons or businesses engaged in selling and/or serving alcoholic beverages. (Title 66 RCW)</p>
0206	<p>Alias Business Certification Fees</p> <p>Fees collected to certify an individual, company or organization has registered to conduct business under an alternate name.</p>
0207	<p>Other Health Professions Licenses</p> <p>Certification and license application and renewal fees collected for various health care professionals.</p>
0208	<p>Architect Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in providing architectural services (not including landscape architecture). (chapter 18.08 RCW)</p>
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>

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Code	Title
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>
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>

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Code	Title
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>
0227	<p>Marijuana Licenses and Fees</p> <p>Licenses and fees collected from producers, processors and retailers engaged in the wholesale and retail sale of marijuana, useable marijuana and marijuana-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>

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Code	Title
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> <p>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)</p>
0238	<p>Franchise Licenses</p> <p>Fees from securities registration and notification filing fees.</p>
0240	<p>Funeral Licenses</p> <p>Fees collected to license and regulate the handling of human remains, embalmers, funeral directors and funeral establishments. (chapter 18.39 RCW)</p>

Code	Title
0242	<p>Health Fees and Licenses</p> <p>Certification and license application and renewal fess 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)</p>
0244	<p>Horse Racing Licenses and Fees</p> <p>Licenses and other fees collected by the Washington Horse Racing Commission. (chapter 67.16 RCW)</p>
0245	<p>Hunting and Fishing Licenses</p> <p>License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW)</p>
0246	<p>Insurance Licenses and Fees</p> <p>Licenses, appointment, renewal and related fees collected from insurance agents and brokers. (chapter 48.17 RCW)</p>
0248	<p>Liquid Fuel Licenses</p> <p>Special fuel trip permit filing fees. (RCW 82.38.100)</p>
0249	<p>Landscape Architects</p> <p>Fees collected to license and regulate persons or businesses engaged in providing landscape architectural services. (chapter 18.96 RCW)</p>
0250	<p>Fireworks Licenses</p> <p>Fees collected to license the manufacture, transportation, display and sale of fireworks. (chapter 70.77 RCW)</p>
0251	<p>Dental Licenses</p> <p>Certification and license application and renewal fees collected for various dental health care professionals. (chapters 18.29, 18.30, and 18.32 RCW)</p>
0252	<p>Medical Licenses</p> <p>Certification and license application and renewal fees collected for various medical health care professionals.</p>

Code	Title
0253	<p>Motor Vehicle Licenses</p> <p>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.)</p>
0254	<p>Motor Vehicle Operator Licenses</p> <p>Fees collected from those applying for or renewing drivers' licenses and personal identification cards. (chapter 46.20 RCW)</p>
0255	<p>Automobile Sales Licenses</p> <p>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)</p>
0256	<p>Notary Fees and Commission of Deeds</p> <p>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)</p>
0258	<p>Registered and Licensed Practical Nurse Licenses</p> <p>Certification and license application and renewal fees collected for various registered nurse and licensed practical nurse health care professionals. (RCW 18.79.030)</p>
0260	<p>Optician Licenses</p> <p>Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW)</p>
0261	<p>Optometrist Licenses</p> <p>Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW)</p>
0262	<p>Pharmacy Licenses</p> <p>Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW)</p>

Code	Title
0263	<p>Puget Sound Pilot Licenses</p> <p>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)</p>
0264	<p>Nursing Home Administrative Licenses</p> <p>Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW)</p>
0266	<p>Power Licenses</p> <p>Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW)</p>
0267	<p>Real Estate Excise Tax Transaction Fees</p> <p>Fee collected on real estate excise tax transactions in Washington. (chapter 82.45 RCW)</p>
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>

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Code	Title
0274	Credit Union Licenses and Fees Assessment fees billed to credit unions licensed in Washington.
0275	Ocularist Licenses Certification and license application and renewal fees collected for ocularist health care professionals. (chapter 18.55 RCW)
0276	Forest Practices Permit Fees Fees for forest practice applications collected from landowners and timber companies, and county forest practice fees for moratorium recording. (chapter 76.09 RCW)
0277	Securities Licenses, Permits, and Fees Fees collected for licensing securities broker-dealers and investment advisors as well as a variety of filings such as franchise and business opportunity filings.
0278	Occupational Therapist Licenses Certification and license application and renewal fees collected for occupational health care professionals. (RCW 18.59.050)
0279	Vessel Registration Fees 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)
0281	Sellers of Travel Fees collected to license persons or businesses engaged in negotiating, buying, selling or leasing travel accommodations. (chapter 19.138 RCW)
0283	Veterinarian Licenses Certification and license application and renewal fees collected for various veterinarian health care professionals. (RCW 18.92.140)

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Code	Title
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>
0291	<p>Marriage Licenses</p> <p>Fees collected for the issuance of marriage licenses. (RCW 36.18.010(5))</p>
0292	<p>Business License Fees</p> <p>Fees collected for filing of master license applications, renewals or late fees. (RCW 19.02.085)</p>
0294	<p>Hazardous Waste Fees</p> <p>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)</p>
0295	<p>Certified Acupuncturist Licenses</p> <p>Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW)</p>
0296	<p>Replacement Tire Fee</p> <p>Fee charged on the retail sale of new tires. (RCW 70.95.510)</p>

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Code	Title
0297	Boating Safety Distributions Distributions to local governments of boating safety funds. (RCW 88.02.650)
0298	Alcohol 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.
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.

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Code	Title
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
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
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service

Uniform Chart of Accounts

Code	Title
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
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

Uniform Chart of Accounts

Code	Title
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
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.

Uniform Chart of Accounts

Code	Title
	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.
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. 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. (RCWs 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
	Medical and dental co-pays collected from inmates of state correctional facilities.

Uniform Chart of Accounts

Code	Title
0409	<p>Interest Income</p> <p>Interest earned unrelated to investing activities. Examples include interest on property sales agreements, past due accounts receivable, and loan agreements.</p>
0410	<p>Unclaimed Monies</p> <p>Amounts received by the Department of Revenue as unclaimed property under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)</p>
0411	<p>Dividend Income</p> <p>Income to shareholders derived from a division of a company's profits. Dividends may be in the form of cash, stock or property.</p>
0413	<p>Capital Gains and Losses</p> <p>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.</p>
0415	<p>Sale of Property - Timber</p> <p>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.</p>
0416	<p>Sale of Property - Other</p> <p>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.</p> <p>Does not include property sales in the normal course of business by a proprietary type account.</p>
0417	<p>Victims of Crime Compensation</p> <p>Penalties assessed against criminal offenders for assistance to crime victims. (chapter 7.68 RCW)</p>

Uniform Chart of Accounts

Code	Title
0418	<p>Gain or Loss On Sale of Capital Assets</p> <p>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.</p>
0420	<p>Charges For Services</p> <p>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.</p>
0421	<p>Publications and Documents</p> <p>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.</p>
0423	<p>Room, Board and Meals</p> <p>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.</p> <p>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.</p>
0424	<p>Tuition and Fees</p> <p>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.</p>
0425	<p>Filing Fees and Legal Services</p> <p>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.</p>

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Code	Title
0427	<p>Property and Resources Management</p> <p>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.</p>
0430	<p>Dedicated Student Fees</p> <p>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.</p>
0434	<p>Hazardous Waste Cleanup Recoveries</p> <p>Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, clean up of oil and non-oil spills and environmental restoration.</p>
0440	<p>Indirect Cost Reimbursement</p> <p>To record indirect cost reimbursement associated with grants, contracts and other agreements.</p>
0441	<p>Contributions and Grants</p> <p>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.</p>
0444	<p>Grant Repayments</p> <p>Amounts collected as repayments of loan principal associated with a loan made under a federal or state loan program or other budgeted loan.</p>
0445	<p>Unemployment Compensation Reimbursement</p> <p>Reimbursement for unemployment benefits paid in-lieu of taxes of received from state agencies. (RCW 50.44.060)</p>
0447	<p>Health Benefit Payments</p> <p>Subsidy reimbursement and rebate payments received for health benefits. Not considered federal revenue.</p>

Uniform Chart of Accounts

Code	Title
0448	<p>Statewide Indirect Cost Recoveries</p> <p>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.</p>
0450	<p>Sales of Goods and Supplies - Proprietary Funds</p> <p>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).</p>
0458	<p>Public Facilities District Payment</p> <p>To record annual payment received as required by RCW 36.100.040.</p>
0470	<p>Judicial Information System Fees</p> <p>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)</p>
0471	<p>Unemployment Compensation Contributions</p> <p>Unemployment benefit contributions received from employers. (RCW 50.24.010)</p>
0472	<p>Workers' Compensation Contributions</p> <p>Premiums paid by Washington employers and employees for workers' compensation insurance. (RCW 51.32.073)</p>
0473	<p>Costs of Investment Activities</p> <p>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.</p>
0477	<p>Lottery Ticket Proceeds</p> <p>Amounts received from the sales of lottery tickets. (RCW 67.70.230)</p>

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Code	Title
0478	<p>Lottery Ticket Returns</p> <p>Retailer adjustments against lottery ticket sales. Examples include misprinted tickets, torn tickets, promotional tickets and returned tickets. (RCW 67.70.230)</p>
0484	<p>LCB State Excess Profit Distributions</p> <p>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)</p>
0485	<p>Immaterial Prior Period Adjustments</p> <p>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.</p>
0486	<p>Recoveries of Prior Expenditure Authority Expenditures</p> <p>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.</p>
0487	<p>Recoveries of Student Financial Aid Expenditures</p> <p>Recoveries of overpayments to schools or individuals of state need grant funds.</p>
0489	<p>Amortization</p> <p>The increase or decrease of non-cash changes in the fair value of investments. Only use with GL 3220 "Noncash Revenues."</p>
0490	<p>Cash Over and Short</p> <p>Amounts of cash over or short for a cash deposit, required to make the deposit equal the source document total.</p>

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Code	Title
0492	Autopsy Cost Reimbursements Amounts distributed to counties to reimburse for autopsy costs. (RCW 68.50.104)
0493	Aquatic Lands Distributions Amounts distributed to towns from harbor area and tideland leases. Amounts distributed must be used for water-related improvements. (RCW 79.115.150)
0494	Impaired Driving Safety Distributions Amounts distributed to cities, towns, and counties for projects related to reducing impaired driving. (RCWs 46.68.260 and 82.14.320.)
0496	Insurance Premiums 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.
0497	Charges For Transportation Services Revenues collected for transportation services to include such things as ferry services, toll revenue, and transponder sales.
0498	Tort Claim Reimbursement Reimbursements to the state for tort claim damages - for example, damages to property and lost revenues - caused by third parties.
0499	Other Revenue 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.
04DS	Unclaimed Property Distributions To record funds distributed by the Department of Revenue to owners, property reported under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)

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Code	Title
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	Private/Local 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	
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.	

Uniform Chart of Accounts

Code	Title
0611	<p>Bond Transfers In</p> <p>Transfers of bond proceeds to an account as specified by law.</p>
0612	<p>Bond Transfers Out</p> <p>Transfers of bond proceeds from an account as specified by law.</p>
0621	<p>Operating Transfers In</p> <p>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.</p>
0622	<p>Operating Transfers Out</p> <p>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.</p>
0623	<p>Investment Administration Transfers</p> <p>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)</p>
0626	<p>Noncash Revenue Transfers - Compensation</p> <p>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).</p>
0627	<p>Noncash Revenue Transfers - Other</p> <p>Transfers of resources other than cash.</p>
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>

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Code	Title
0634	Streamlined Sales and Use Tax Mitigation Transfer Transfers from the General Fund to the Streamlined Sales and Use Tax Mitigation Account (Account 14L) to mitigate local sales tax revenue net losses as a result of the sourcing provisions of the streamlined sales and use tax agreement. (RCW 82.14.500)
0635	Air Pollution Control (Ride Share) Transfer Transfers between the Air Pollution Control Account (Account 216) and the General Fund.
0636	State Treasurer's Service Account Transfer Transfers from the State Treasurer's Service Account (Account 404) to the General Fund.
0637	Liquor Excise Tax Account Transfer 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)
0638	General Fund and Basic Health Plan Trust Account Transfer - Marijuana Revenues Transfers of marijuana revenues from the Dedicated Marijuana Account (Account 315) to the General Fund and the Basic Health Plan Trust Account. (RCWs 69.50.540(2)(d) and 69.50.540(5)(g))
0639	Electric Vehicle Sales Tax Exemption Transfer Transfers from the Multimodal Transportation Account to the General Fund. (RCW 82.08.809)
0640	Washington Opportunity Pathways 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 Washington Opportunity Pathways Account (Account 17F). (RCWs 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))

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Code	Title
0642	<p>Student Achievement Account Transfer - Lottery Revenues</p> <p>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))</p>
0643	<p>Education Construction Account Transfer - Lottery Revenues</p> <p>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))</p>
0644	<p>General Fund Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70.340(4))</p>
0645	<p>Budget Stabilization Transfer</p> <p>Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495)</p>
0647	<p>Child and Family Reinvestment Account Transfer</p> <p>Transfers from the General Fund to the Child and Family Reinvestment Account (Account 18T). (RCW 74.13.107)</p>
0648	<p>Commute Trip Reduction Transfer</p> <p>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)</p>
0649	<p>Unclaimed Property Transfer</p> <p>Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.29.230)</p>
0651	<p>Flood Control Transfer</p> <p>Transfers from the General Fund to the Flood Control Assistance Account (Account 02P). (RCW 86.26.007)</p>

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Code	Title
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)
0664	Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.04.4496 and 82.16.0496).
0666	Fair Account Transfer Transfers from the General Fund to the Fair Account (Account 131). (RCW 15.76.115)

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Code	Title
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>
0677	<p>Agency Incentive Savings Transfers In</p> <p>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)</p>
0678	<p>Equity Transfers In</p> <p>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.</p>
0679	<p>Equity Transfers Out</p> <p>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.</p>
0680	<p>Pension Benefit Reserves Transfers In</p> <p>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)</p>

Code	Title
0681	<p>Pension Benefit Reserves Transfers Out</p> <p>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)</p>
0683	<p>Retirement System Transfer</p> <p>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)</p>
0688	<p>UW 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 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>

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Code	Title
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>
	<p>0800 - Other Revenues and Financing Sources</p> <p>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.</p>
0802	<p>Employer Pension Contributions</p> <p>Contributions received from employers of members enrolled in state administered pension plans.</p>
0803	<p>Employee Pension Contributions</p> <p>Contributions received from employees enrolled in state administered pension plans.</p>
0804	<p>State Pension Contributions</p> <p>Contributions received from the General Fund to support state administered pension plans.</p>
0807	<p>Certificates of Participation</p> <p>Resources provided by the 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.</p>
0809	<p>Capital Leases</p> <p>Resources provided through a capital lease agreement used to finance capital acquisitions.</p>

Code	Title
0820	<p>Capital Contributions</p> <p>Intra-state contributions of capital assets received by a proprietary fund type account.</p>
0825	<p>Pool Participant Contributions</p> <p>Contributions received from participant members of the Deferred Compensation Plan and the Local Government Investment Pool (LGIP). (DRS and OST use only)</p>
0850	<p>Payments to Escrow Agents for Refunded COPs</p> <p>Amounts sent to an Escrow Agent to refund (defease) a COP issue.</p>
0851	<p>Original Issue Discount - Refunding COPs</p> <p>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.</p>
0852	<p>Underwriters Discount / Costs of Issuance - Refunding COPs</p> <p>COP sale expenses associated with the issuance of refunding COPs, specifically, the underwriters discount and cost of issuance expenses.</p>
0853	<p>Original Issue Premium - Refunding COPs</p> <p>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.</p>
0854	<p>Refunding COPs Issued</p> <p>Amount of the total par or face value of refunding COPs.</p>
0855	<p>Payments to Escrow Agents for Refunded Bonds</p> <p>Amounts sent to an Escrow Agent to refund (defease) a bond issue.</p>
0856	<p>Original Issue Discount - Refunding Bonds</p> <p>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.</p>

Uniform Chart of Accounts

Code	Title
0857	<p>Underwriters Discount/Costs of Issuance - Refunding Bonds</p> <p>Bond sale expenses associated with the issuance of refunding bonds, specifically, the underwriters discount and cost of issuance expenses.</p>
0858	<p>Original Issue Premium - Refunding Bonds</p> <p>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.</p>
0859	<p>Refunding Bonds Issued</p> <p>Amount of the total par or face value of refunding bonds.</p>
0860	<p>Bonds Issued</p> <p>Amount of the total par or face value of all tax-exempt bonds, except refunding bonds.</p>
0862	<p>Original Issue Discount - Bonds</p> <p>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.</p>
0863	<p>Original Issue Premium - Bonds</p> <p>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.</p>
0864	<p>Taxable Bonds Issued</p> <p>Amount of the total par or face value of taxable bonds issued.</p>
0865	<p>Note Proceeds</p> <p>Amount of the total par or face value of notes issued.</p>
0866	<p>Loan Principal Repayment</p> <p>Amounts received to repay the principal amount of loans issued by a state agency.</p>

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Code	Title
0868	<p>Original Issue Discount - COPs</p> <p>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.</p>
0869	<p>Original Issue Premium - COPs</p> <p>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.</p>
0871	<p>Special Items</p> <p>Significant items, subject to management's control, that are either 1) unusual in nature or 2) infrequent in occurrence. (OFM only)</p>
0872	<p>Extraordinary Items</p> <p>Extraordinary items are both 1) unusual in nature and 2) infrequent in occurrence. (OFM only)</p>
	<p>0900 - Non-Revenue Activities*</p> <p>Amounts related to various suspense codes that must be adjusted to zero at year-end.</p>
0901	<p>Interagency Reimbursements</p> <p>Amounts received from another agency to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.</p>
0902	<p>Recoveries of Current Expenditure Authority Expenditures</p> <p>Amounts received from a non-state entity to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.</p>
0920	<p>Items Placed in Suspense</p> <p>Amounts received by an agency that are identifiable by account, but cannot be immediately allocated to the proper revenue source coding.</p>

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Uniform Chart of Accounts

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Code	Title
0921	Rental Excise Tax Suspense 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.

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Chapter 80 - Accounting Policies

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80.30 State Accounting and Reporting Policies

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80.30.15

July 1, 2001

What are subsidiary accounts?

The state uses subsidiary accounts for tracking general capital assets and general long-term obligations. Subsidiary accounts are record keeping mechanisms that provide a basis for accountability and tracking the state's general capital assets and unmatured portion of general long-term obligations and certain other long-term accrued liabilities.

80.30.20

June 1, 2013

What is our measurement focus and basis of accounting?

80.30.20.a

The accounting and financial reporting treatment applied to an account is determined by its measurement focus. All governmental fund type accounts are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities and deferred outflows of resources and deferred inflows of resources generally are included on the Governmental Funds Balance Sheet. Operating statements for these accounts present inflows (i.e., revenues and other financing sources) and outflows (i.e., expenditures and other financing uses) of expendable financial resources.

All proprietary and trust fund type accounts are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operations of these accounts are included on their respective statements of net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position. Net position in proprietary fund type accounts is segregated into three components: net investment in capital assets; restricted; and unrestricted. Net position for trust fund type accounts represents assets held in trust for external individuals and organizations.

The modified accrual basis of accounting is used by all governmental fund type accounts. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be reasonably estimated. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Primary revenues that are determined to be susceptible to accrual include sales taxes, business and occupation taxes, motor fuel taxes, federal grants-in-aid, and charges for services.

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Revenues from property taxes are determined to be available if collectible within 60 days. Taxes imposed on exchange transactions are accrued when the underlying exchange transaction occurs if collectible within one year.

Revenue for timber cutting contracts is accrued when the timber is harvested. Revenues from licenses, permits, and fees related to prior services or activity (such as fees based on volume of activity) are accrued as revenue in the period in which the service or activity occurs. Revenues from licenses, permits, and fees related to a future time period (such as driver and motor vehicle licenses) are recognized as revenue when received in cash.

Revenues related to expenditure driven grant agreements are recognized when the qualifying expenditures are made provided that the availability criteria is met. Pledges are accrued when the eligibility requirements are met and resources are available. All other accrued revenue sources are determined to be available if collectible within 12 months.

Property taxes are levied in December for the following calendar year. The first half year collections are due April 30 and the second half year collections are due October 31. Since the state is on a fiscal year ending June 30, the first half year collections are recognized as revenue, if collectible within 60 days of the fiscal year end. The second half year collections are recognized as receivables offset by unavailable revenue. The lien date on property taxes is January 1 of the tax levy year.

Under modified accrual accounting, expenditures are recognized when the related liability is incurred. Exceptions to the general modified accrual expenditure recognition criteria include unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

All proprietary and trust fund type accounts are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when they are earned and expenses are recognized when incurred.

In governmental fund type accounts, the state defers recognition of revenue under certain conditions. Unavailable revenues arise when a potential revenue does not meet both the “measurable” and the “available” criteria for revenue recognition in the current period. In all account types, unearned revenue arises when resources are received by the state before it has a legal claim to them, such as when grant monies are received prior to incurring qualifying expenditures/expenses.

The state maximizes the use of techniques that are appropriate under the circumstances and for which sufficient data are available, maximizing the use of relevant observable techniques. Refer to Section 85.52.

80.30.35

June 1, 2005

Receivables policy

Receivables in the state's governmental fund type accounts consist primarily of taxes and federal revenues. Receivables in all other accounts arise in the ordinary course of business. Receivables are recorded when either the asset or revenue recognition criteria have been met. Estimates of uncollectible receivables are made and recorded to an allowance for uncollectible receivables. Receivables are reported net of the allowance for uncollectible accounts.

For government-wide reporting purposes, amounts reported in the funds as interfund/interagency receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for the net residual balances due between the governmental and business-type activities, which are presented as internal balances. Amounts recorded in governmental and business-type activities as due to or from fiduciary funds are reported as due to or from other governments. Refer to Section 85.54.

80.30.40

June 1, 2014

Inventories policy

Consumable inventories, consisting of expendable materials and supplies held for consumption, are valued and reported for financial statement purposes if the fiscal year-end balance on hand at an inventory control point exceeds \$50,000. Consumable inventories are generally valued at cost using the first-in, first-out method. Donated consumable inventories are recorded at fair value.

All **merchandise inventories** are considered reportable for financial statement purposes. Merchandise inventories are generally valued at cost using the first-in, first-out method.

Inventories of governmental fund type accounts are valued at cost and are recorded using the consumption method. Proprietary fund type accounts expense inventories when used or sold.

For governmental fund financial reporting, inventory balances are recorded as nonspendable fund balance indicating that they do not constitute

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“available spendable resources,” except for certain federally donated consumable inventories which are offset by unearned revenue because they are not earned until they are distributed to clients. Refer to Section 85.56.

80.30.45

July 1, 2015

Capital assets policy

80.30.45.a

Capitalization. For the state’s capitalization policy, refer to Subsection 30.20.20. Except when noted, it is the state’s policy to capitalize:

- All land, including land use rights with indefinite lives acquired with the purchase of the underlying land, and ancillary costs;
- The state highway system operated by the Department of Transportation;
- Infrastructure, other than the state highway system, with a cost of \$100,000 or greater;
- Buildings, building improvements, improvements other than buildings, and leasehold improvements with a cost of \$100,000 or greater;
- Intangible assets, either purchased or internally developed, such as land rights not acquired with the purchase of land, software, patents, and trademarks, with a cost of \$1,000,000 or more that are “identifiable” by meeting one of the following conditions:
 - The asset is capable of being separated or divided and sold, transferred, licensed, rented, exchanged, or
 - The asset arises from contractual or other legal rights, regardless of whether those rights are transferable or separable.
- All other capital assets with a unit cost (including ancillary costs) of \$5,000 or greater, or collections with a total cost of \$5,000 or greater, unless otherwise noted; and
- All capital assets acquired with Certificates of Participation (COP).

Purchased capital assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Capital asset costs include the purchase price plus those costs necessary to place the asset in its intended location and condition for use. Normal

maintenance and repair costs that do not materially add to the value or extend the life of the state's capital assets are not capitalized.

Capital assets transferred between agencies are recorded by the agency receiving the asset at the carrying value of the transferring agency.

Donated capital assets, works of art and historical treasures are valued at their estimated acquisition value on the date of donation, plus all appropriate ancillary costs.

The value of assets constructed by agencies for their own use includes all direct construction costs and indirect costs that are related to the construction. In enterprise and trust fund accounts, net interest costs (if material) incurred during the period of construction are capitalized.

Art collections, library reserve collections, and museum and historical collections that are considered inexhaustible, in that their value does not diminish over time, are **not** capitalized by the state if all of the following conditions are met:

- The collection is held for public exhibition, education, or research in furtherance of public service, rather than financial gain.
- The collection is protected, kept unencumbered, cared for, and preserved.
- The collection is subject to policy requirements that the proceeds from sales of collection items be used to acquire other items for the collection.

Agencies must be able to provide descriptions of the collections and the reasons the collections are not capitalized.

80.30.45.b

Depreciation/amortization. Depreciation/amortization is calculated on general capital assets with the exception of land, the state highway system; art collections, library reserve collections, and museum and historical collections that are considered inexhaustible; construction in progress; and intangible assets with indefinite useful lives.

Depreciation/amortization is calculated using the straight-line method over the estimated useful lives of the assets. Generally, estimated useful lives are as follows:

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Buildings & building components	5 - 50 years
Furnishings, equipment & collections	3 - 50 years
Infrastructure	20 - 50 years
Intangibles	3 - 50 years
Other improvements	3 - 50 years

The cost and related accumulated depreciation/amortization of capital assets disposed of are removed from the applicable general ledger codes. Refer to Subsection 30.40.45.

80.30.45.c

Modified approach to depreciation - state highway system. The state capitalizes the state highway system as a network but does not depreciate it since the system is being preserved approximately at or above a condition level established by the state. That condition level is documented and disclosed. Additionally, the highway system is managed using an asset management system that includes:

- Maintenance of an up-to-date inventory of system assets,
- Performance of condition assessments of the assets at least every three years with summarization of the results using a measurement scale, and
- Annual estimation of the amount to maintain and preserve the assets at the condition level established and disclosed.

All state highway system expenditures that preserve the useful life of the system are expensed in the period incurred. Additions and improvements that increase the capacity or efficiency of the system are capitalized. This approach of reporting condition instead of depreciating the highway system is called the Modified Approach.

80.30.45.d

Reporting. For government-wide financial reporting purposes, capital assets of the state are reported as assets in the applicable governmental or business type activities column on the Statement of Net Position.

Depreciation/amortization expense related to capital assets is also reported in the Statement of Activities. Capital assets and the related depreciation/amortization expense are also reported in the proprietary fund type financial statements.

In governmental fund type accounts, capital assets are not capitalized in the accounts that acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in the year acquired and recorded in the General Capital Assets Subsidiary Account. The General Capital

Assets Subsidiary Account is a record keeping mechanism that provides a basis for accountability and control over the state's capital assets other than those accounted for in proprietary or fiduciary funds. Refer to Section 85.60.

80.30.47

June 1, 2015

Deferred outflows/inflows of resources

Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of resources (expenditure/expense) in a future period. An example of a deferred outflow of resources is the excess of the carrying value of debt being refunded over the reacquisition price of the refunding debt.

Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources (revenue) in a future period. In governmental fund type accounts, a deferred inflow of resources is reported when revenues do not meet the available recognition criteria. Another example of a deferred inflow of resources is the excess of the reacquisition price of refunding debt over the net carrying value of the debt being refunded.

80.30.50

June 1, 2004

Short-term liabilities policy

Short-term liabilities are legal obligations of the state that arise upon the receipt of goods or services. In governmental fund type accounts, they are payable from current financial resources. In proprietary and fiduciary fund type accounts, they represent items payable within one year.

In proprietary and fiduciary fund types, as well as the General Long-Term Obligation Subsidiary Account, short-term liabilities also include the short-term portion of long-term obligations. The short-term portion of long-term obligations is the amount due within one year. Refer to Section 85.70.

80.30.55

July 1, 2009

Compensated absences policy

Vacation leave. State employees earn vacation leave that, if not used for paid time off, results in full compensation at termination or retirement. It is generally the state's policy to liquidate unpaid vacation leave with future resources rather than currently available expendable resources.

Accordingly, governmental fund type accounts recognize vacation leave

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when it is paid upon employee's use, resignation, death, or retirement. A liability for accumulated vacation leave, including related employer costs, is recorded for governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Proprietary and trust fund type accounts recognize the expense and record a liability for vacation leave, including related employer costs, as it is earned. Refer to Subsection 85.72.50.

Sick leave. The state's policy with respect to sick leave is that if it is not used for paid time off, then the state is only liable to compensate employees through cash payments for 25 percent of their sick leave when they retire or die. For financial reporting purposes, it is the state's policy to liquidate unpaid sick leave at June 30 from future resources rather than currently available expendable resources. Accordingly, governmental fund type accounts recognize sick leave when it is paid. The state records an estimated sick leave buyout liability, including related employer costs, for governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Proprietary and trust fund type accounts recognize the expense and accrue a liability for estimated sick leave buyout as sick leave is earned. Refer to Subsection 85.72.60.

Compensatory time. Certain state employees earn compensatory time that, if not used for paid time off, results in compensation to be cashed out in accordance with regulations, collective bargaining agreements, or agency policy, as appropriate. A liability for accumulated compensatory time, including related employer costs, is recorded for governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Proprietary and trust fund type accounts recognize the expense and record a liability for compensatory time, including related employer costs, as it is earned. Refer to Subsection 85.72.65.

80.30.57

July 1, 2006

Termination benefits policy

State employees may receive **termination benefits** resulting from early retirement incentives and severance pay. A liability for termination benefits, including related employer costs, is recorded for governmental fund type accounts as an expenditure and liability. Governmental fund type accounts recognize termination benefits when the liability will be paid from expendable available financial resources. Proprietary and trust fund type accounts recognize the expense and record a liability for termination benefits, including related employer costs, when it is earned. Refer to Subsection 85.72.70.

80.30.60

June 1, 2004

Long-term obligations policy

Long-term obligations expected to be financed from proprietary and fiduciary fund type accounts are accounted for in those accounts. Long-term obligations expected to be financed from resources received in the future by governmental fund type accounts are accounted for in the General Long-Term Obligations Subsidiary Account.

The General Long-Term Obligations Subsidiary Account is a record-keeping mechanism that provides a basis for accountability and control over the state's long-term obligations other than those accounted for in proprietary and fiduciary funds.

For governmental fund type financial reporting, the face (par) amount of the debt issued is reported as other financing sources. Original issuance premiums and discounts on debt issuance are also reported as other financing sources and uses respectively. Issue costs are reported as debt service expenditures.

For government-wide financial and proprietary fund reporting purposes, long-term obligations of the state are reported as liabilities in the applicable governmental or business type activities column on the Statement of Net Position. Bonds payable are reported net of applicable original issuance premium or discount. Refer to Section 85.72.

80.30.62

June 1, 2015

Commitments and contingencies

An encumbrance represents a commitment of expenditure authority related to unperformed contracts for goods or services and is reported in

80
Accounting Policies

restricted, committed, or assigned fund balance, as appropriate. Refer to Section 85.30.

A nonexchange financial guarantee represents a commitment on the part of a government (without receiving equal value in return) to indemnify a third party if the entity that issues the guaranteed obligation does not fulfill its requirements under the obligation. A liability is recognized for a nonexchange financial guarantee when qualitative factors and historical data indicate that it is more likely than not that the government will be required to make a payment related to the guarantee.

A loss contingency occurs when it appears reasonably possible that a liability has been incurred or an asset has been impaired, but no loss is recognized because the loss is either not considered probable, or if it is probable, it is not reasonably measurable.

A gain contingency occurs when revenue is reasonably possible, but is never recognized until it has been realized.

80.30.65

June 1, 2015

Fund equity policy

Fund equity represents the difference between assets and liabilities.

80.30.65.a

In governmental fund type accounts, fund equity is called “fund balance.” Fund balance is reported in the following classifications that reflect the extent to which the state is bound to honor constraints on the purposes for which the amounts can be spent:

- **Nonspendable** fund balance represents amounts that are legally or contractually required to remain intact. In governmental fund type accounts, it also represents amounts that are not in a spendable form (e.g., inventories) as well as assets that neither represent available resources nor will result in revenue (e.g., long term loans).
- **Restricted** fund balance represents amounts for which constraints are placed on their use by the state constitution, enabling legislation or external resource providers such as creditors, grantors, or laws or regulations of other governments;
- **Committed** fund balance represents amounts that can only be used for specific purposes pursuant to constraints posed by state law as adopted by the state Legislature. The commitment of fund balance remains in place until the Legislature changes or eliminates the state law.

- **Assigned** fund balance represents the residual amounts that are intended for a specific purpose by management, but are neither restricted nor committed.
- **Unassigned** fund balance represents the residual amount for the General Fund that is not contained in the other classifications. Additionally, any deficit fund balance within other governmental funds is reported as unassigned.

When more than one classification of fund balance (excluding nonspendable) are comingled in an account, assuming that an expenditure meets the constraints of more than one of the classifications, the assumed order of spending is restricted first, committed second, and finally assigned.

80.30.65.b

For government-wide reporting and in proprietary fund type accounts, fund equity is called “net position.” Net position is comprised of three components:

- **Net investment in capital assets** consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of bonds, notes, and other debt as well as deferred inflows and outflows of resources that are attributed to the acquisition, construction, or improvement of those assets.
- **Restricted** net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on use of the assets by either by external parties or by law through constitutional provision or enabling legislation.
- **Unrestricted** net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that does not meet the definition of the two preceding categories.

When both restricted and unrestricted resources are available for use, it is the state’s policy to use restricted resources first and then use unrestricted resources as they are needed. Refer to Section 85.80.

80.30.67
July 1, 2011

Revenues and expenses policy

80.30.67.a

Revenues. For the government-wide Statement of Activities, revenues are classified as either “program” revenues or “general” revenues.

- **Program revenues** offset the expenses of major programs. These revenues are identified using the following criteria:

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- Charges to customers for goods and services of the program. A customer is one who directly benefits from the goods or services or is otherwise directly affected by the program, such as a state citizen or taxpayer, or other governments or nongovernmental entities.
- Amounts received from outside entities that are restricted to one or more specific programs. These amounts can be operating or capital in nature.
- Earnings on investments that are restricted to a specific program are also considered program revenues.
- **General revenues** not included in program revenues are considered general revenues. They are not matched to specific program expenses. These revenues are from state taxpayers and from state-generated activities. General revenues include the following:
 - Taxes, even those levied for a specific purpose;
 - Interest earnings not specifically restricted to a specific program; and,
 - Grants and contributions not specifically restricted to a program.
- **Other revenues** are contributions to term and permanent endowments, contributions to permanent fund principal, special and extraordinary items, and transfers reported separately from, but in a manner consistent with, general revenues.

80.30.67.b **Expenses.** For government-wide reporting purposes, amounts reported as activity expenses include those expenses directly related to a major program. Depreciation/amortization on capital assets specifically identified with a given program is considered a direct expense. All other depreciation/amortization is reported as part of the “general government” program. Interest expense is not considered a direct expense except in those cases where its exclusion as a direct cost of a program would be misleading. In order to avoid “doubling up” of expenses, internal service fund activity is generally eliminated.

80.30.67.c **Operating/nonoperating.** The state’s proprietary funds make a distinction between operating and nonoperating revenues and expenses. Operating revenues and expenses generally result from providing goods and services directly related to the principal operations of the funds. For example, operating revenues for the state’s workers’ compensation and health

insurance funds consist of premiums collected. Operating expenses consist of claims paid to covered individuals, claims adjustment expenses, costs of commercial insurance coverage, and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating, including interest expense and investment gains and losses.

80.30.70

May 1, 1999

Insurance activities policy

In instances where the state has retained the risk of loss related to insurance type activities, claims and judgment liabilities are reported when it becomes probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an actuarially determined amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrine, claims adjudication, and judgments, the process used in estimating claims liabilities does not necessarily result in an exact calculation. Claims liabilities are re-evaluated periodically to take into consideration recent settlements, claim frequency, and other economic, legal or social factors. Adjustments to claims liabilities are charged or credited to an expense in the period in which the adjustment is made.

80.30.75

July 1, 2001

Interfund activities policy

The state engages in two major categories of interfund/interagency activity: reciprocal and nonreciprocal.

Reciprocal interfund/interagency activity is the internal counterpart to exchange and exchange-like transactions and includes both interfund loans and services provided and used. Nonreciprocal activity is nonexchange in nature and includes both transfers and reimbursements.

As a general rule, the effect of interfund/interagency activities is eliminated for government-wide financial statement reporting purposes. Exceptions to this rule are charges between the state's employee health insurance and workers' compensation insurance programs and various other functions of the state. Elimination of these charges would distort the direct costs and program revenues reported for the various activities concerned. Refer to Section 85.90.

80.30.80

July 1, 2003

How to establish accounts

Accounts required by law to be maintained within the state treasury (Treasury Accounts) are established by legislative action. Treasury accounts are subject to appropriation unless specifically exempted.

The following is an example of the statutory language necessary to establish an account in the state treasury:

"The ____ (title) ____ account is created in the state treasury. All receipts from ____ (source) ____ shall be deposited into the account. Moneys in the account may be spent only after appropriation. Expenditures from the account may be used only for ____ (purpose) ____."

Accounts located outside the state treasury are generally created in statute. Accounts located outside the state treasury are not subject to appropriation, but may be placed in the custody of the State Treasurer (Treasurer's Trust Accounts). The following is suggested statutory language for creating a non-appropriated account in the custody of the State Treasurer:

"The ____ (title) ____ account is created in the custody of the state treasurer. All receipts from ____ (source) ____ shall be deposited into the account. Expenditures from the account may be used only for ____ (purpose) ____ . Only the director of ____ (agency) ____ or the director's designee may authorize expenditures from the account. The account is subject to allotment procedures under Chapter 43.88 RCW, but no appropriation is required for expenditures."

Local accounts can be established outside the state treasury by the Office of Financial Management, pursuant to RCW 43.88.195, when an agency presents compelling reasons of economy and efficiency which could not be achieved by placing such accounts in the state treasury. However, as a matter of convenience to an agency or statutory requirement, the State Treasurer may take custody of such accounts and place them in a Treasurer's Trust account when conditions exist as prescribed in RCW 43.79A.020.

80.30.82

July 1, 2010

The state adopted a uniform chart of accounts

The Office of Financial Management (OFM) adopted a standard system of classifying agency financial information to fulfill the need for uniform, consistent terminology and classifications to be used for budgeting, accounting and reporting the financial activities of the state. Financial

transactions are described by means of alpha/numeric indicators which are assigned to descriptive titles. Chapter 75 of this manual presents the state's uniform chart of accounts.

For management purposes, agencies may maintain a more detailed level of accounting data. Optional agency designated codes include revenue sub-source, sub-program, and sub-subobject not associated with payroll processed through the Human Resource Management System (HRMS). Refer to Section 75.10.

Agency Code - The four character numeric code assigned by OFM to designate distinct operational units of state government.

Account Code - The three character alpha/numeric code assigned by OFM to identify each specific accounting entity against which transactions are recorded.

General Ledger (GL) Account Code - The four character numeric code assigned by OFM to identify the titles which classify, in summary form, all financial transactions of the state.

Revenue Source Code - The four character alpha/numeric code assigned by OFM to identify the origin, or originating categories, from which revenues/receipts are derived.

Program Code - The three character alpha/numeric code used to identify the agency functional area and the various major activities within an agency. Generally program codes are assigned by an agency with the concurrence of OFM; however, there are a limited number of mandatory statewide codes used to identify special functions.

Project Type Code – The one character alpha/numeric code assigned by OFM to identify specified information technology expenditures/expenses and to classify them as new acquisition or maintenance and operations.

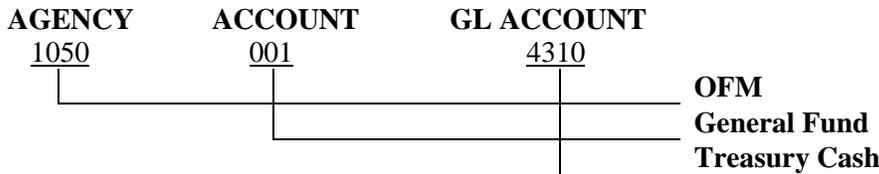
Object/ Subobject Code - The two character alpha code assigned by OFM to identify expenditures/expenses according to the character of the goods or services purchased.

Sub-subobject Code - The four character alpha/numeric code used to identify a particular expenditure/expense within a sub-object. Statewide sub-subobjects are assigned by OFM for use in processing payroll in HRMS.

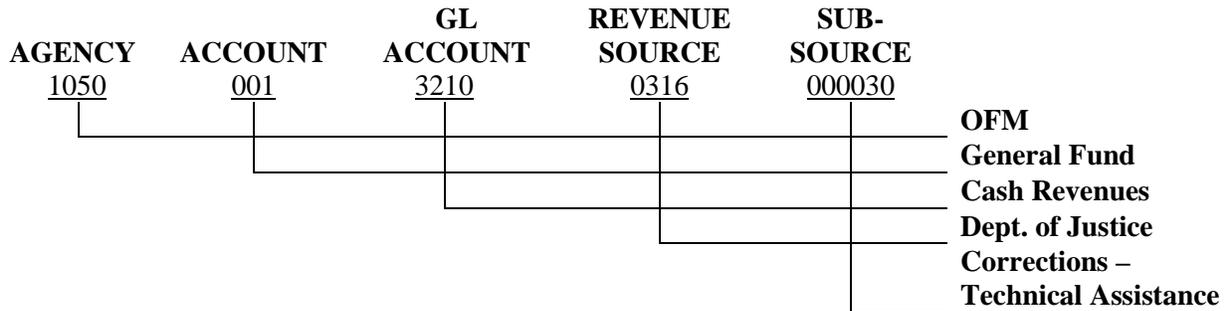
UNIFORM STATEWIDE ACCOUNT CODE STRUCTURE

The following diagrams illustrate the uniform statewide account code structure format for general ledger, revenue and expenditure/expense accounting:

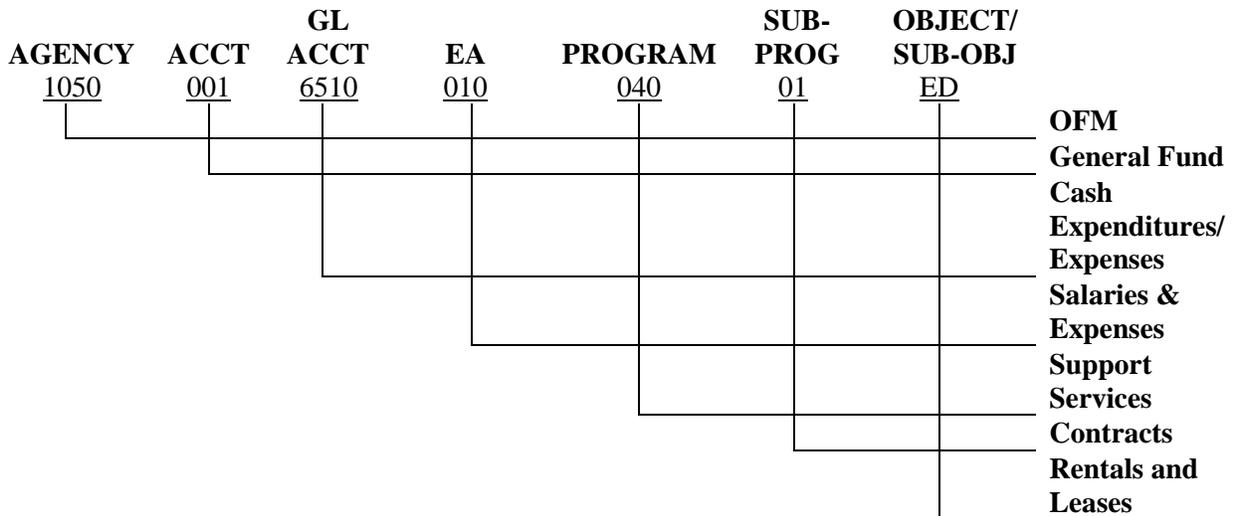
General Ledger Accounts



Revenue Accounts



Expenditure / Expenses Accounts



80.30.84

July 1, 2008

Required accounting steps

- 80.30.84.a The initial step in processing accounting information consists of receiving a source document in electronic or paper form, analyzing the transaction to determine its nature and then assigning the appropriate coding. Documents initiating accounting transactions include cash receipts, time sheets, purchase orders, invoice vouchers, and journal vouchers.
- 80.30.84.b Properly coded source documents are segregated into similar transaction type groupings and posted sequentially in the appropriate book of original entry. Books of original entry include cash receipts journal, payroll journal, and warrant register.
- 80.30.84.c As applicable, books of original entry are posted either manually or electronically to subsidiary ledgers and to control accounts in the general ledger.
- 80.30.84.d Periodic financial reports may be generated to support administrative and budgetary control. Examples of these reports include budget status report, accounts receivable aging report, and general ledger trial balance.
- 80.30.84.e Annually, statewide financial statements are prepared. Chapter 90 of this manual provides specific requirements and procedures for the production of the state's Comprehensive Annual Financial Report (CAFR).
- Additionally, agencies may produce agency financial statements or reports. In doing so, they must use the information submitted to the centralized statewide accounting systems. Any variance between centralized statewide data and agency issued financial statements is to be reconciled and disclosed in the notes to the agency's financial statements. However, if the separately issued statements use different reporting standards, the agency is to clearly indicate in the notes to the agency financial statements which standards were used and how they differ from those used in the state's CAFR.

80.30.86

June 1, 2014

Using standard or other accounting forms

Standard forms have been developed and are prescribed for use by state agencies to support the accounting, budgeting and administrative functions.

Privacy Notice: Safeguarding and disposition of personal information collected by agencies on standard forms must be consistent with Executive Order 00-03, April 25, 2000; OCIO Policy 141; and RCW 42.56.210.

80
Accounting Policies

Any revision by an agency to a standard form or the origination of a new form by an agency that is to be used as an accounting source document to support disbursements or collections of state funds must be approved in writing by the Office of Financial Management, Statewide Accounting, prior to adoption.

Overprinting, such as agency name and address, is not considered a revision and therefore is not subject to approval. Copies of approved revised or new forms, when received from the printer/manufacturer, are to be furnished to Statewide Accounting.

80.30.88

July 1, 2017

Requirements for agencies implementing, maintaining or modifying accounting or reporting systems

80.30.88.a

Financial/administrative systems require the approval of the Office of the Chief Information Officer (OCIO) and the Office of Financial Management (OFM). Any new or revised financial/administrative system must comply with the provisions of this manual and the standards and guidelines prescribed by the OCIO and OFM.

OFM is the business owner of all statewide financial data; therefore, all financial data generated by agency systems must be compatible with the requirements of the centralized statewide systems (such as budget, accounting, payroll, purchasing, facilities, contracting).

80.30.88.b

Enterprise-wide or multiple agency systems are the solutions of choice to meet the financial/administrative needs of state agencies. Agencies must obtain written approval from the OCIO and OFM **prior to** acquiring, developing, implementing, or otherwise investing in an agency specific or agency maintained solution.

Agencies must also obtain written approval from the OCIO and OFM before making additional investments in an existing agency specific or agency maintained solution, or when the investment adds new functionality to an agency specific or agency maintained solution.

Definitions of administrative and financial systems can be found at: <http://ocio.wa.gov/administrative-and-financial-system-definitions>. The OCIO is responsible for defining the approval process. Information needed to initiate the process can be found at: <http://ocio.wa.gov/requests-administrative-financial-systems-approval>.

80.30.90

July 1, 2009

Budgetary data must be maintained

Budgetary data is integrated in the uniform account code structure and is required to be maintained by each agency. The budgetary data is used to reflect budget operations such as estimated revenues, expenditure authorities, and estimated expenditures. Section 85.10 of this manual provides further information related to budgetary data.

80.30.92

July 1, 2004

Agency fiscal activities must be organized to provide effective internal control

Agency fiscal activities are to be organized in such a manner as to provide the maximum degree of internal control in the most efficient and effective manner. Specific organization arrangements are left to the discretion of the agency; due to the diverse nature of state agency operations, examples will not be illustrated in this manual. Agencies are responsible for establishing and maintaining effective internal control over financial reporting. An agency's system of internal controls must comply with the internal control requirements prescribed in Chapter 20 of this manual.

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Cash and Investments Restricted Disclosure – concluded

4. **Unspent bond proceeds**

Does your agency have unspent bond proceeds in AFRS cash and investment balances at June 30 (other than amounts already disclosed in #1-3 above)?

No__ Yes__ If yes, please provide the following information:

Account GL Code Amount Comment (optional)

Account	GL Code	Amount	Comment (optional)

5. **Other Externally Restricted Cash & Investments**

Does your agency have other cash and investment balances held **outside the state treasury** at June 30 that are not available for use in operations because of an **external restriction** (other than the amounts disclosed in #1-4 above)? Examples include: cash and investments held in a bank account outside the treasury for future debt service payments or retainage.

No__ Yes__ If yes, please provide the following information:

Account GL Code Amount Describe the external restriction

Account	GL Code	Amount	Describe the external restriction

Cash on Hand and in Bank Disclosure

Example:

Agency Code: 0123 Agency Title: Any Agency

90.40.20.C Cash on Hand and in Bank Disclosure

Account Code & Title	GL Code & Title	Cash on Hand	Cash in Bank+		Total on Hand and in Bank	AFRS Amount	Variance*	Comments
			Insured or Collateralized	Uninsured Uncollateralized*				
001 General Fund	1130 – Petty Cash	0	3,221	0	3,221	3,000	221	Outstanding checks

+ The total of these two columns should equal the cash balance on the June 30 bank statement(s).

*Note: Explain any variance in the Comments field. For example, “the variance is due to outstanding checks,” or “the variance is due to deposits in transit.” Also explain in the Comments field the reason and/or nature of any amounts listed in the Uninsured/Uncollateralized column.

*Note: If you have AFRS data in this form you also need to complete the “Cash and Investments General Disclosure” form.

Bond Debt by Major Class – Summary of Activity Disclosure

Agency Code: _____ Agency Title: _____

90.40.55.B Bond Debt by Major Class – Summary of Activity Disclosure

Table 1 - Bond Debt GL's Reconciliation to AFRS

Account	Debt Class / GL Code	Beginning Balance from AFRS	DR Retirements	CR New Issues	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)

If your agency issues General Revenue bonds:

- Of the June 30 principal amount reported above, what amount is for General Revenue bonds?
\$ _____
- What is the amount of General Revenue bond interest on these bonds? \$ _____

List what types of revenues are considered “general revenues” for the purpose of paying General Revenue debt service (for example student tuition, sales and service revenue, interest):

Table 2 - Bond Debt Service Schedule

Fiscal Year	General Obligation and Other Bonds Payable Principal	General Obligation and Other Bonds Payable Interest	Revenue Bonds Principal	Revenue Bonds Interest
2018				
2019				
2020				
2021				
2022				
2023 – 2027				
2028 - 2032				
2033 - 2037				
2038 - 2042				
2043 - 2047				
2048 - 2052				
2053 - 2057				
Total				

Bond Debt by Major Class – Summary of Activity Disclosure – continued

Table 3 - Reconciliations

A. The total ending balance in Table 1 must agree to the total principal amount reported in Table 2.	
	Amounts
Subtotal of ending balances of applicable GL Codes in Table 1: GL Codes 5161/5261 and 5162/5262 and 5167/5267/1667 and 5163/5263 and 5164/5264 and 5169/5269	\$ _____
Principal amount totals reported in Table 2 Debt Service Schedule	_____
Difference (should be zero)	\$ _____
If there is a difference, provide an explanation below.	

B. The short-term GL code amounts in AFRS must agree to the principal amount reported in Table 2.	
	Amounts
GL Codes 5161, 5162, 5163, 5164, 5167, and 5169 (from AFRS)	\$ _____
Principal amount for the next fiscal year reported in Table 2 Debt Service Schedule	_____
Difference (should be zero)	\$ _____
If there is a difference, provide an explanation below.	
