



## Chapter 22 - Internal Audit

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## 22.10 Internal Audit Policies

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### 22.10.10

July 1, 2017

#### Purpose of these policies

This chapter provides guidance to agency heads, managers, internal auditors, and all other employees, at agencies required or electing to establish and operate an office of internal audits.

### 22.10.20

July 1, 2017

#### Authority for these policies

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

### 22.10.30

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.

### 22.10.40

July 1, 2017

#### Source of these policies

These policies are based on and incorporate information from the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and the Government Accountability Offices Generally Accepted Government Auditing Standards.



## 22.20 Internal Audit Program Required and Elected

### 22.20.10

July 1, 2017

### Internal audit program standards

1. For those agencies that the Office of Financial Management (OFM) director determines internal audit is required, the agency head or authorized designee has the responsibility and authority to establish and maintain an internal audit program.
2. For those agencies that the OFM director determines internal audit is not required, the agency head or authorized designee may elect to establish and maintain an internal audit program.
3. All internal audit programs, whether required or elected, must follow professional audit standards including generally accepted government auditing standards (GAGAS) or standards adopted by the Institute of Internal Auditors (IIA), or both.

### 22.20.20

July 1, 2017

### Required internal audit program

OFM will periodically conduct a review to determine which agencies are required to establish and maintain an internal audit program.

OFM will consider a variety of factors in order to make the determination. These factors include, but are not limited to, size and complexity, FTE, cash and investments, revenue, and levels of risk related to financial activities.

The agencies required to establish and maintain an internal audit program are listed on the OFM Accounting resource site.  
[http://ofm.wa.gov/resources/internal\\_audit.asp](http://ofm.wa.gov/resources/internal_audit.asp).

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**22.20.30**  
July 1, 2017

**Outsourcing the internal audit program**

The internal audit program may only be outsourced with OFM approval. When the internal audit program is outsourced, an appropriately positioned agency employee or board member must still function as the chief audit executive (defined in 22.30.20.c) and fulfill the responsibilities of this policy.



## 22.30

# Internal Audit Basics

### 22.30.10

July 1, 2017

## Internal audit definition

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The internal audit program provides assurance that internal controls in place are adequate to mitigate risks, governance processes are effective and efficient, and organizational goals and objectives are being met.

Internal auditing bridges the gap between management and the executive leadership or the board of an agency; assesses the ethical climate and the effectiveness and efficiency of operations; and serves as an organization's safety net for compliance with rules, regulations, and overall best business practices.

Internal audits are performed by professionals employed by the agency who have an in-depth understanding of the business culture, systems, and processes.

The internal audit function is an integral part of the agency and derives its authority from senior management. It serves to promote objective, comprehensive review coverage, and to assure the consideration of audit recommendations.

### 22.30.20

July 1, 2017

## Roles and responsibilities

22.30.20.a

The **Office of Financial Management (OFM)** will determine for which agencies an internal audit program is required. OFM will periodically review the criteria to determine which agencies are required to establish and maintain an internal audit program.

22.30.20.b

The **agency head** will establish an internal audit program when required or elected for the agency. The agency head approves the internal audit charter which formally defines the organizational placement, program

responsibilities, authority, and the nature of program activity consistent with the definition of internal auditing, the Code of Ethics and internal audit standards. The agency head establishes an environment supportive of the internal audit program.

- 22.30.20.c The **chief audit executive (CAE)** is the person within an agency with overall responsibility for the internal audit program. The CAE is responsible for developing the internal audit charter, staffing, administering, and managing the internal audit program to ensure it operates in accordance with professional standards and adds value to the organization. The CAE reports to the agency director or board significant nonconformance of professional standards that impacts the overall scope or operation of the internal audit program.
- 22.30.20.d Depending on an agency's governance structure, an **audit committee** may be used to help the agency review, monitor, and/or direct the agency's activities related to maintaining effective internal control. An agency audit committee could also improve financial practices and reporting, and enhance both the internal and external audit functions.
- 22.30.20.e The **internal auditor or 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.
- 22.30.20.f **External auditors** are **not** part of an agency's internal audit program and cannot be a replacement for or supplement to an adequate internal audit program. 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.

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**22.30.30**  
July 1, 2017

**Professional audit standards**

The internal audit program must conform to either the International Standards for the Professional Practice of Internal Auditing and Code of Ethics (IIA Red Book), Generally Accepted Government Auditing Standards (GAO Yellow Book), or both.

Regardless of which set of standards are adopted, the internal auditing program should adhere to the following core principles and mandatory attributes of internal auditing.

**Core principles**

- Demonstrates integrity
- Demonstrates quality and continuous improvement
- Demonstrates competence and due professional care
- Communicates effectively
- Is objective and free from undue influence
- Provides risk-based assurance
- Aligns with the strategies, objectives, and risks of the organization
- Is insightful, proactive, and future-focused
- Is appropriately positioned and adequately resourced
- Promotes organizational improvement

**Common mandatory attributes**

- Organizational independence
- Individual objectivity
- Proficiency and due professional care
- Quality assurance and improvement program

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**22.30.40**  
July 1, 2017
**Organizational independence and objectivity**

The internal audit program must be independent, and internal auditors must be objective in performing their work.

**Organizational independence** – Standards require the CAE to report to a level within the organization that allows internal audit to fulfill its responsibilities. Therefore, it is necessary to consider the organizational placement and supervisory oversight/reporting lines of internal audit to ensure organizational independence.

**Individual objectivity** – It is necessary for internal auditors to perform their professional responsibilities with an impartial, unbiased attitude and to avoid any conflict of interest.

Internal auditors are not authorized to:

- Provide assurance services for any area for which they perform operational duties, such as designing or implementing internal controls, developing procedures, installing systems, preparing records, directing employees, or engaging in any other activity that may impair their objectivity.
- Participate in collective bargaining (RCW 41.80.005).

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**22.30.50**  
July 1, 2017

**Proficiency and due professional care**

Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. In addition, the internal audit program collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.

Due professional care is acting responsibly when providing services and is the individual responsibility of every internal auditor.

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**22.30.60**  
July 1, 2017

**Quality assurance and improvement program**

To help ensure the internal audit program is functioning as intended, professional auditing standards require a quality assurance and improvement program.

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**22.30.70**  
July 1, 2017

**Internal and external auditors**

State agencies are subject to audit by external organizations, including the State Auditor's Office, the Joint Legislative Audit and Review Committee, federal regulators, and others. An effective internal audit program will coordinate with external auditors to leverage each audit organization's work and help improve overall agency governance.

As an integral part of the organization, internal auditors possess an in-depth understanding of the agency's culture, operations, strategies, and risks. External auditors gain an understanding of operations only as needed to inform their specific audit.

Some key differences between internal and external auditing to consider in coordinating efforts include:

**Internal audit**

- Staffed by employees or contractors of the agency.
- Mandated to provide assurance and advice to senior management (and board, if applicable) to improve the state of governance, risk management, and control within the agency.
- Focused on all functions and operations of the agency.
- Required to meet audit standards for organizational independence.

- Provide continuous services to management.

**External audit**

- Staffed by employees or contractors of the external audit organization.
- Mandated by authorizing law, rule, or other authority to provide assurance to external stakeholders (the public, legislature, federal regulators, etc.) on the accuracy of agency reports, compliance with laws and rules, and efficiency of operations.
- Focused on areas stipulated by statute, rule, or authority.
- Independent of the agency.
- Audits may be intermittent or routine such as the end of a fiscal period or grant period.

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**22.30.80**

July 1, 2017

**Annual requirements for agencies**

Annually, each agency director or board of an agency with an internal audit program is required to sign and submit an internal audit certification. By signing the certification, they certify that they are responsible for establishing and maintaining an internal audit program in accordance with RCW 43.88.160(4) and this chapter.

If applicable, a summary of any material nonconformance and a brief corrective action plan must be attached to the certification. “Material nonconformance” is defined as not meeting a core principle or common mandatory attribute to an extent that it impacts the internal audit program’s ability to fulfill its objectives.



## Chapter 25 - Payroll

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### **25.10 About the Payroll Policies**

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25.10.40	Employee definitions	July 1, 2012

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25.20.30	Agency required payroll certifications	June 1, 2006
25.20.40	Payment and reconciliation of deductions and employer's costs	July 1, 2011
25.20.50	Employee transfers between agencies	Jan. 1, 2012

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25.30.30	Pay period, workdays, and rate computations	July 1, 2013
25.30.40	Taxable fringe benefits	June 1, 2017
25.30.50	Compensatory time – Cash-out payments	July 1, 2012
25.30.60	Other compensation	Mar. 14, 2016
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**25**  
**Payroll**

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**25.40 Leave**

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25.40.13	Veterans' in-state service shared leave pool	July 23-2017
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25.40.30	Accrued sick leave buyout	July. 1, 2013
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**25.50 Payroll Deductions and Reductions**

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25.50.20	Mandatory (standard) deductions/reductions	June 1, 2016
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25.60.40	Other debt collection procedures	Oct 1, 2013
25.60.50	Worksheets for answers to writs of garnishment	June 7, 2012

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**25.70 Payment Methods**

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25.70.10	Employee payment options	June 7, 2012
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**25**  
**Payroll**

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**25.80      Salary Overpayment Recoveries**

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## 25.40 Leave

### 25.40.10

July 23, 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 current member of the uniformed services or is a veteran as defined under RCW 41.04.005, and is attending medical appointments or treatments for a service connected injury or disability;
- The employee is a spouse of a current member of the uniformed services or a veteran as defined under RCW 41.04.005, who is attending medical appointments or treatments for a service connected injury or disability and requires assistance while attending appointments or treatments;
- 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.

- b) An agency shall require an employee called to service in the uniformed services who is requesting shared leave to submit a copy of the military orders verifying the employee's required absence.
- c) An agency shall require an employee who is a victim of domestic violence, sexual assault or stalking to submit supporting documentation. WAC 357-31- 405 provides a listing of acceptable types of documentation.
- d) An agency shall require an employee volunteering his or her services to either a governmental agency or a nonprofit organization to assist in disaster relief efforts in response to a declared federal or state emergency or its aftermath to submit proof of acceptance of the employee's services by the government agency or nonprofit organization.

Refer to WAC 357-31-390 and 405, or CBAs for other acceptable uses and associated documentation requirements.

### 3. Types and limitations on leave donations

#### a) Vacation leave

Employees may donate vacation leave if this does not cause their vacation leave balance to fall below eighty hours after the transfer. For part-time employees, requirements for vacation leave balances are prorated. Additionally, certain CBAs specify that an employee may not donate excess vacation leave (hours in excess of 240) that the donor would not be able to take due to an approaching anniversary date. Prior to the donation, the donor's supervisor (or equivalent) determines how much of the excess leave the employee could use prior to the employee's anniversary date.

Because only approved usable excess leave can be donated, affected employees do not need a second approval to receive any remaining excess donated leave back should a reversion occur.

**b) Sick leave**

Employees may donate any amount of sick leave provided the donation does not cause their sick leave balance to fall below 176 hours after the transfer.

**Note:** RCW 41.04.665 allows employees of higher education institutions who do not accrue vacation leave but do accrue sick leave to donate sick leave. The donation cannot cause the employee's sick leave balance to fall below 22 days.

**c) Personal holiday**

An employee may donate all or part of a personal holiday. Any portion of the personal holiday that is not used shall be returned to the donating employee, and may be used by the donor if the returned donation occurs and is then used in the same calendar year that it was donated. For represented employees, check CBA for returns that cross calendar years.

**4. Limitations on receipt of shared leave****a) Maximum shared leave per person**

An employee may not receive more than 522 days of shared leave for the entire duration of state employment. For this purpose, eight hours shall constitute a day (RCW 49.28.010) unless otherwise required by statute, regulations, or employment contract.

An employer may authorize leave in excess of 522 days in extraordinary circumstances for an employee qualifying for shared leave because the employee is suffering from an illness, injury, impairment, or physical or mental condition which is of an extraordinary or severe nature.

**b) When shared leave can be used**

WAC 357-31-435 or CBAs require employees to use all compensatory time, recognition leave, personal holiday, and vacation leave that they have accrued before using shared leave.

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**25.40.12**

January 1, 2012

**Uniformed service shared leave pool**

Per RCW 41.04.685, the uniformed service shared leave pool allows general government and higher education employees to voluntarily donate leave to be used by any eligible employee who has been called to service in the uniform services. WAC 357-31-640 through 725 establishes the rules for the uniformed service shared leave pool.

The Military Department, in consultation with Office of Financial Management (OFM) State Human Resources administers the uniformed service shared leave pool. Procedures can be found on OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

In order to participate in the uniformed service shared leave pool, employers must develop a written policy which, at a minimum, addresses:

1. Eligibility requirements for use of the uniformed service shared leave pool.
2. Donation of leave.
3. Use of pool leave.
4. Abuse of the leave pool.

An employer may limit the amount of leave an employee may donate to or receive from the pool only if it would result in the violation of rule or statute.

Leave that is donated or received is calculated consistent with the Washington State Leave Sharing Program. Refer to Subsection 25.40.10. However, shared leave received under the uniformed service shared leave pool is not included in the 522 day total specified in RCW 41.04.665.

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**25.40.13**

July 23, 2017

**Veterans' in-state service shared leave pool**

Per RCW 41.04, the veterans' in-state service shared leave pool allows general government and higher education employees to voluntarily donate leave to be used by any eligible employee who meets the following criteria:

- The employee is a current member of the uniformed services or is a veteran as defined under RCW 41.04.005, and is attending medical appointments or treatments for a service connected injury or disability; or
- The employee is a spouse of a current member of the uniformed services or a veteran as defined under RCW 41.04.005, who is

attending medical appointments or treatments for a service connected injury or disability and requires assistance while attending appointments or treatments.

WAC 357-31-750 through 830 establishes the rules for the veterans' in-state service shared leave pool.

The Department of Veterans' Affairs, in consultation with Office of Financial Management (OFM) State Human Resources, administers the veterans' in-state service shared leave pool. Procedures can be found on OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

In order to participate in the veterans' in-state service shared leave pool, employers must develop a written policy which, at a minimum, addresses:

1. Eligibility requirements for use of the uniformed service shared leave pool.
2. Donation of leave.
3. Use of pool leave.
4. Abuse of the leave pool.

An employer may limit the amount of leave an employee may donate to or receive from the pool only if it would result in the violation of rule or statute.

Leave that is donated or received is calculated consistent with the Washington State Leave Sharing Program. Refer to Subsection 25.40.10. However, shared leave received under the veterans' in-state service shared leave pool is not included in the 522 day total specified in RCW 41.04.665.

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**25.40.15**  
May 20, 2010**Sick leave pools**

Per RCW 41.04.680, general government state employees may pool sick leave within an agency to be used by participating employees who have a personal illness, accident, or injury. WAC 357-31-570 through 635 establishes the rules for creating and administering a sick leave pool.

Prior to creating a sick leave pool, an agency must appoint an administrator and develop a written policy. For purposes of calculating maximum sick leave that may be donated or received by any one employee, pooled sick leave is counted and converted in the same manner as sick leave under the Washington state Leave Sharing Program.

A participating employee may not withdraw more than 522 days from a sick leave pool for the entire duration of state employment. The 522 days includes any days an employee has received under the Washington State Leave Sharing Program. Refer to Subsection 25.40.10.

This provision is for non-represented employees only.

**25.40.20**  
July 1, 2013

**Vacation leave buyout at termination**

RCW 43.01.041 establishes the authority for vacation leave buyout upon termination of employment. WAC 357-31-225 or collective bargaining agreements (CBAs) provide additional rules and guidance.

Compute termination leave payments by multiplying an average hourly rate times the number of vacation leave hours accumulated. Determine the average hourly rate by multiplying .0063\* times the monthly salary rate. The fraction of .0063 is based upon the number of work hours in an average month. Do not include premium pay such as standby, shift differential, and overtime in the monthly salary rate used as the basis for termination leave payment.

\*The formula for deriving the .0063 factor follows.

<b><u>Formula for Deriving the Vacation Leave Buyout Termination Factor:</u></b>	
	1
8 hrs	x $\frac{(365 \text{ days} - 104 \text{ Saturdays and Sundays} - 11 \text{ holidays} - 12 \text{ days of vacation leave})}{12 \text{ months}}$
1 day	
=	$\frac{1}{158.66}$
=	.0063

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**25.40.30**      **Accrued sick leave buyout**

July 1, 2013

25.40.30.a

**Authority**

In order to provide eligible state employees an attendance incentive program, RCW 41.04.340 establishes rules when monetary compensation may be paid for accrued sick leave. Compensation is permitted for only that portion of sick leave accumulated at a rate of one day (8 hours) per month.

WAC 357-31-150 or collective bargaining agreements (CBAs) provide additional rules and guidance.

25.40.30.b

**Eligibility rules****1. Continuing employees**

- In January of the year following any year in which a minimum of sixty days (480 hours) of sick leave is accrued, and at no other time, an eligible employee may elect to receive compensation for the unused sick leave *accumulated only in the previous year*.
- Compensation is payable at 25% for any of the prior year's unused sick leave hours the employee elects to receive. However, no sick leave hours may be converted which would reduce the calendar year-end balance below 480 hours. Payment is based on the employee's current salary.
- Sick leave for which compensation has been received is deducted from accrued sick leave at the rate of 4 days for every 1 day paid.

**2. Terminating employees**

Eligible employees (or their estates) who separate from state service due to retirement or death may elect to receive compensation for unused sick leave at the rate of 25% of accumulated accrued sick leave. The compensation is based on the employee's salary at the time of separation.

25.40.30.c      **Medical expense plans**

RCW 41.04.340 (7-9) authorizes retiring state employees to participate in medical expense plans, subject to conditions provided in statute, WAC 357-31-375, or CBAs. In lieu of remuneration for unused sick leave at retirement, agencies may, with equivalent funds, provide eligible employees with a benefit plan that provides for reimbursement for medical expenses.

25.40.30.d      **Determination of the current hourly rate**

The appropriate current hourly rate for sick leave buyout compensation depends on how an eligible employee is paid. Most situations are addressed in the following examples.

- For an employee paid a monthly salary based upon an official Washington State Human Resource System Salary Schedule, divide the monthly salary rate by 174 (average number of hours in a month). The salary schedules can be found online at:  
<http://hr.wa.gov/CompClass/Compensation/Pages/SalarySchedules.aspx>.
- For an employee paid a salary based on a contract stating the number of contract days, divide the contracted salary by the number of contracted days to obtain a daily rate. Then divide the daily rate by the appropriate number of hours per day established for that contract to derive the hourly rate.
- For an employee paid a salary based on a *yearly* contract, divide the yearly salary by 12. The hourly rate is then calculated by dividing the computed monthly salary by 174 hours.
- If an employee is paid an hourly rate in accordance with an agreement negotiated between an employee organization and the state or based on an hourly rate from an official Washington State Human Resource System Salary Schedule, that hourly rate is the official rate for computing sick leave compensation. The salary schedules can be found online at:  
<http://hr.wa.gov/CompClass/Compensation/Pages/SalarySchedules.aspx>.

25.40.30.e      **Exemption from retirement credit**

Do not take retirement contributions on payments for sick leave buyouts. Compensation for unused sick leave is not used in computing retirement allowances.

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.

**6. Time loss recovery**

CBA's, a rule or an agency policy may require an agency to recover time loss payments if an employee receives both sick leave and time loss payments during a disability period.

25.40.40.c **Time loss recovery procedures**

When time loss recovery is required by a CBA, a rule or an agency policy, upon notification by the Department of Labor and Industries (L&I) that an employee has received time loss payments, the agency is to determine if the employee received paid sick leave during the temporary disability period. If the employee received paid sick leave for a period covered by time loss payments, the agency is to recover the dollar value of the sick leave by having the employee select one of the following:

1. **The employee keeps the time loss payment but has a comparable salary reduction.**
  - Compute the employee's gross salary less the amount of the applicable time loss payment.
  - Compute federal income tax (FIT), OASI, and Medicare taxes on the employee's reduced gross salary. Time loss payments are not subject to these taxes.
  - For retirement contribution calculation and service credit, refer to Subsection 25.40.40.d.
  - Restore sick leave using the employee's hourly rate effective during the time loss period. Refer to Subsection 25.40.40.e.
2. **The employee reimburses the agency for the amount of the applicable time loss payment.**
  - Account for the reimbursement from the employee as a recovery of current period salary expenditures/expenses.
  - *For payment purposes*, compute federal income tax withholding on the employee's gross salary without reduction for the time loss payment. However, OASI and Medicare taxes must be computed on the employee's gross salary after reduction for the time loss payment.
  - For retirement contribution calculation and service credit, refer to Subsection 25.40.40.d.

- The following *year-to-date adjustments* are required:
  - Reduce year-to-date earnings subject to federal income tax, OASI and Medicare by the amount of the time loss payment.
  - Adjust year-to-date OASI and Medicare taxes to reflect the OASI and Medicare adjustment made for reduction of the time loss payment. **Note:** Year-to-date adjustments may be accomplished automatically or manually, depending on the payroll system used. Refer to the applicable system documentation.
  - Restore sick leave using the employee's hourly rate effective during the time loss period. Refer to Subsection 25.40.40.e.

25.40.40.d

**Retirement service credit – employees on unpaid leave**

Per the Department of Retirement Systems (DRS), employees who are in unpaid status while receiving time loss may elect to purchase service credit for up to a two year limit. Calculate retirement contributions based on one of the following two situations:

1. The employee elects to have full service credit for the duration of the claim up to the two year limit and the **agency chooses to assume liability for the employee and employer contributions:**
  - The agency must have an agreement with the employee. Calculate and report to DRS the *reportable compensation* the member would have received if the disability had not occurred.
  - Remit to DRS both the employer and employee retirement contributions that would have been made if the disability had not occurred. The employee contribution is deferred from Federal Income Tax (FIT).
2. The employee elects to have full service credit for the duration of the claim up to the two year limit and the **agency chooses not to assume liability for the employee contribution:**
  - At the end of the disability the employee has the option to purchase the lost service for each period of absence:
    - PERS, PSERS, TRS, and SERS: Up to 24 consecutive months for each duty disability.

**25**  
**Payroll**

- LEOFF Plan 2:
  - On or after July 1, 2002: Up to 24 consecutive months for each duty disability.
  - Prior to July 1, 2002: Up to six consecutive months for each duty disability.
- WSPRS: Up to six consecutive months for each duty disability.

**Note:** LEOFF Plan 1 administers temporary duty disabilities separately.

- Upon returning to work, the employee contacts DRS in order to purchase the desired amount of service credit.
- Upon receipt of payment for service credits by employee, DRS will invoice the employer for employer contributions, plus interest.

25.40.40.e

**Formula to calculate sick leave to be restored**

<u>Semi-monthly salary</u>		=	Actual hourly rate
Hours available for pay period when time loss payment made			
<u>Time loss dollar value</u>		=	Amount of sick leave hours to be restored
Actual hourly rate during payment period			

**Example:** Time loss payment of \$400 received or refunded to the agency. The employee’s semi-monthly salary was \$850 and the number of available hours in the 11 day pay period when the time loss payment was calculated was 88 (8 x 11).\*

1.  $\frac{\$850}{88} = \$9.66$  Actual hourly rate
2.  $\frac{\$400}{\$9.66} = \$41.40$  Sick leave hours to restore

**\*Note:** Available hours are based on how many days are in a particular semi-monthly pay period and may vary depending on pay period.

25.40.40.f **FTE adjustment for restored sick leave hours**

When sick leave hours are restored in a sick leave recovery situation, a comparable FTE reduction is to be recorded when the sick leave is taken and recovered in the same fiscal period. The calculation for the monthly FTE adjustment, based on the example above is:

$$\frac{41.40 \text{ hrs}}{174} = .24 \text{ FTEs}$$

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**25.40.50**  
January 1, 2009

**Recognition leave**

WAC 357-31-565 and certain collective bargaining agreements authorize employers who have received performance management confirmation to grant employees up to five (5) days of paid leave within a twelve-month period to recognize outstanding accomplishments or the achievement of pre-defined work goals by individual employees or units.

Leave granted under this provision is not payable upon layoff, dismissal, separation, or resignation or transferable between employers. Accordingly, it need not be accrued at fiscal year end.



## 25.50 Payroll Deductions and Reductions

**25.50.10**  
May 1, 1999

### Introduction

Payroll deductions or reductions are amounts withheld from an employee’s wages. Reductions affect gross income, deductions do not. Deductions are classified as mandatory or voluntary.

**25.50.20**  
June 1, 2016

### Mandatory (standard) deductions/reductions

25.50.20.a

#### Mandatory Deductions from Gross Income

These must be deducted from employees' salaries and wages pursuant to federal or state law. Mandatory deductions include but are not limited to the following list:

<i>Mandatory Deductions</i>	<i>Description and Requirements</i>
<b>Federal Income Tax</b>	<ul style="list-style-type: none"> <li>Determine amount of withholding from employee signed federal W-4 form (Employee’s Withholding Allowance Certificate).</li> <li>Check IRS publication 15 (Circular E) for any additional rules.</li> </ul>
<b>Industrial Insurance (Medical Aid)</b>	<ul style="list-style-type: none"> <li>State tax for industrial insurance benefits program.</li> <li>Administered by the Department of Labor and Industries (L&amp;I).</li> <li>Premium for full-time employees is calculated using the standard monthly average of <b>160 hours</b> x L&amp;I rate.</li> <li>Premium for part-time employees is calculated using <b>actual hours</b>.</li> <li>The L&amp;I rate is based on the assigned risk classification(s).</li> <li>Refer to RCW 51.12.035 and L&amp;I regarding mandatory Medical Aid coverage for volunteers of state agencies who have registered and accepted the volunteer services.</li> <li>Refer to L&amp;I publications for coverage, employee/employer rates, and employer reporting requirements.</li> </ul>
<b>Old Age and Survivors Insurance (OASI) and Medicare</b>	<ul style="list-style-type: none"> <li>OASI is a federal employment tax for retirement, survivors, and disability benefits. Matching contributions are required from both employees and employers.</li> <li>The Medicare federal employment employee and employer matching tax supports federal health insurance.</li> <li>The Department of Retirement Systems (DRS) administers our state’s Section 218 agreement with the federal Social Security Administration.</li> <li>Check with DRS for coverage requirements.</li> <li>Refer to IRS Publication 15 (Circular E) for rates, deposit, and reporting regulations.</li> </ul>

25.50.20.b **Mandatory Reductions to Gross Income**

These reduce gross pay and are not subject to federal income tax. Deduct these amounts from gross income before calculating federal income tax for eligible employees.

<i>Reductions to Gross Income</i>	<i>Descriptions and Requirements</i>
<b>State Retirement Systems</b>	<ul style="list-style-type: none"> <li>This is the employee's paid share of the total retirement contribution.</li> </ul>
<b>Higher Education Retirement Plans</b>	<ul style="list-style-type: none"> <li>This is the employee's paid share of the Higher Education Retirement Plan. Refer to RCW 28B.10 and rules developed by specific agency governing boards.</li> </ul>

**25.50.30**  
July 28, 2013

**Voluntary deductions/reductions**

These options are permitted by law but require an employee's written request to authorize the payroll deduction or salary reduction. Generally, agency heads have the discretion to approve or deny requests for these types of deductions. The maximum deductions or reductions per employee are limited to the number that payroll systems can accommodate.

25.50.30.a **Voluntary Reductions from Gross Income**

These amounts reduce gross pay and are not subject to income tax. Deduct these amounts from gross income before calculating federal income tax. Participation in this type of reduction is at the employee's written request.

<i>Voluntary Reductions</i>	<i>Descriptions and Requirements</i>
<b>Deferred Compensation Plans and Tax Deferred Annuities</b>	<ul style="list-style-type: none"> <li>These are salary reductions allowed under RCW 28B.10.480 and 41.04.020.</li> <li>Either the agency head or the Department of Retirement Systems Deferred Compensation Program approves the employee's request for this type of deduction.</li> </ul>
<b>Dependent Care</b>	<ul style="list-style-type: none"> <li>This program allows eligible employees to exclude dependent care costs (like child care) from their gross income. Reductions are not subject to OASI and Medicare.</li> <li>Eligibility requirements are in WAC 182-12-116, 182-08-187, 197, and 199.</li> <li>For program details, refer to <a href="http://www.hca.wa.gov/pebb/Pages/dcap.aspx">http://www.hca.wa.gov/pebb/Pages/dcap.aspx</a>.</li> </ul>

<i>Voluntary Reductions</i>	<i>Descriptions and Requirements</i>
<b>Flexible Spending Plan</b>	<ul style="list-style-type: none"> <li>• A medical flexible spending account allows employees to set aside pretax earnings to pay eligible medical expenses.</li> <li>• Not available to employees enrolled in a consumer-directed health plan.</li> <li>• Amounts contributed must be used each plan year.</li> <li>• For more information, refer to <a href="http://www.hca.wa.gov/pebb/Pages/fsa.aspx">http://www.hca.wa.gov/pebb/Pages/fsa.aspx</a>.</li> </ul>
<b>Health Savings Account</b>	<ul style="list-style-type: none"> <li>• A health savings account (HSA) is a tax-exempt account into which employees, employers, or anyone can deposit on the employees' behalf.</li> <li>• In order to be eligible for an HSA, employees must be enrolled in a consumer-directed health plan.</li> <li>• Amounts contributed must be used to pay for IRS qualified out-of-pocket medical expenses and can accumulate from year to year.</li> <li>• For more information, refer to <a href="http://www.hca.wa.gov/pebb/Pages/cdhp.aspx">http://www.hca.wa.gov/pebb/Pages/cdhp.aspx</a>.</li> </ul>
<b>Medical Expense Plans (Voluntary Employee Benefit Associations - VEBAs)</b>	<ul style="list-style-type: none"> <li>• RCW 41.04.340 allows eligible retiring employees an option to use their accrued sick leave buyout at retirement to purchase a post-retirement medical expense reimbursement plan.</li> <li>• Also refer to WAC 357-31-375 or CBAs for program requirements.</li> </ul>

## 25.50.30.b

**Voluntary Miscellaneous Deductions**

These deductions reduce net pay, but do not affect gross income. Participation in these types of deductions is at the employee's written request. These deductions may also require a minimum level of participation. The most common of these deductions follow:

<i>Type of Deduction</i>	<i>Description and Explanation</i>	<i>25/100 Rule *</i>	<i>Agency Override on 25/100 Rule</i>	<i>Agency approval required</i>
<b>Banks, Savings Banks, or Saving and Loan Associations</b>	<ul style="list-style-type: none"> <li>• These institutions must be authorized to do business in this state.</li> </ul>	X	X	If < 25 in the agency X
<b>Credit Unions</b>		X	X	If < 25 in the agency X
<b>Parking Fees and Transit Benefits</b>	<ul style="list-style-type: none"> <li>• Payments for parking furnished by the agency or by the Department of Enterprise Services. Deductions shall be pretax, to the extent possible, for qualified parking and transit benefits as allowed under the federal internal revenue code.</li> </ul>			
<b>US Savings Bonds</b>	<ul style="list-style-type: none"> <li>• Deductions at certain institutions of higher education for participation in the US Savings Bond program.</li> </ul>			
<b>Board, Lodging, Uniform Deductions</b>	<ul style="list-style-type: none"> <li>• Deductions for board, lodging, or uniforms furnished by the state.</li> </ul>			
<b>Tuition, Fees, or Scholarship Contributions</b>	<ul style="list-style-type: none"> <li>• Deductions for academic tuition, fees, or scholarship contributions payable to the employing institutions.</li> </ul>			

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25.50.30

<i>Type of Deduction</i>	<i>Description and Explanation</i>	<i>25/100 Rule *</i>	<i>Agency Override on 25/100 Rule</i>	<i>Agency approval required</i>
<b>Dues and Other Fees</b>	<ul style="list-style-type: none"> <li>Membership dues for professional organizations formed primarily for public employees or college and university professors.</li> </ul>	X		
<b>Labor or Employee Organization Dues</b>	<ul style="list-style-type: none"> <li>Per RCW 41.04.230, dues (including representation and other mandatory fees) authorized under a collective bargaining agreement if not already provided under the provisions of Chapters 41.76 or 41.80 RCW or other statutory authority.</li> <li>Organizations of 500 or more may have payroll deduction for employee benefit programs.</li> </ul>	X		
<b>Funds, Committees, or Subsidiary Organizations Maintained by Labor or Employee Organizations</b>	<ul style="list-style-type: none"> <li>Per RCW 41.04.230 (6), employees may voluntarily contribute.</li> <li>Effective January 1, 2007.</li> </ul>			
<b>Health Care Authority Premiums</b>	<ul style="list-style-type: none"> <li>Premiums for contracts authorized by the Washington State Health Care Authority (HCA) (Chapters 41.04 and 41.05 RCW).</li> <li>Enrollment or assignment by the HCA to participate in a health care benefit plan, as required by RCW 41.05.065(8), shall authorize a payroll deduction of premium contributions without a written consent under the terms and conditions established by the public employees' benefits board. If an employee is overpaid due to an error related to payroll deduction of premium contributions, refer to salary overpayment recoveries in Section 25.80.</li> <li>Premiums are treated as pretax unless the employee elects to have the premium taxed. This election must be made during open enrollment.</li> </ul>			
<b>Charitable Contributions</b>	<ul style="list-style-type: none"> <li>Contributions to the state employee combined fund drive (RCW 41.04.036).</li> </ul>			
<b>Other Deductions</b>	<p><b>Per RCW 41.04.230:</b></p> <ul style="list-style-type: none"> <li>Other deductions may be authorized by the director of OFM for purposes clearly related to state employment or goals and objectives of the agency and for plans authorized by the state health care authority.</li> </ul> <p><b>Per RCW 41.04.030:</b></p> <ul style="list-style-type: none"> <li>Other Health, Accident, Disability, and Life Insurance - Deductions for employee chosen insurance carriers.</li> </ul>	X		X

\*This means minimum participation of 25 or more employees in one agency or 100 employees statewide.



## 25.60 Garnishments and Wage Assignments

### 25.60.10

June 7, 2012

### Garnishments and levies

The term garnishment or levy is often used to describe a number of different documents. A garnishment or levy is used to capture all or a portion of earnings or personal property owed by a state agency to an employee, vendor, or third party. Personal property can include, but is not limited to, wages, leave buyout, vendor payments, commissions, bonuses, or prize money. The documents used to capture such amounts include, but are not limited to, writs of garnishment, mandatory wage assignments, mandatory payroll deductions, court orders, tax levies, and other administrative orders. Before proceeding, determine the type of legal document served upon the agency. The legal document will determine the procedure to follow.

#### 25.60.10.a

#### **Writs of garnishment - overview**

The law provides for two types of writs. The first is titled a “writ of garnishment (continuing lien on earnings).” The second is titled a “writ of garnishment (non-continuing lien)” or a “writ of garnishment (debt other than earnings – after judgment).” A continuing lien writ captures a percentage of the employee’s wages for a 60 calendar day period. The non-continuing lien writ captures any non-exempt personal property owed to the employee/vendor (defendant) on the date the writ is served on the Office of the Attorney General. The non-continuing writ is most commonly used to capture contractual payments owed to a business.

#### 25.60.10.b

#### **Writ of garnishment - continuing lien on earnings**

A writ of garnishment (continuing lien on earnings) is served to capture an employee’s earnings. Earnings include wages, salary, and other compensation. If the writ does not have the caption “continuing lien on earnings,” it captures only the assets being held by the agency on the day the writ was received by the Office of the Attorney General.

Service of a writ on the Office of the Attorney General is required pursuant to RCW 6.27.040 and RCW 4.92.020. If an agency receives a writ directly, without prior service on the Office of the Attorney General, return the writ to the creditor (plaintiff) noting that it was improperly served.

Superior court writs of garnishment are issued by the clerk of the superior court, a court commissioner, or judge. A creditor's attorney may, however, issue *district court* writs of garnishment. Although an attorney may issue the initial district court writ of garnishment, any request or demand to turn over earnings or assets held by an agency must be by service on the agency of a court document titled "Judgment and Order to Pay." Either a court commissioner or a judge must sign this document.

Proper service of the writ (continuing lien on earnings) creates a lien on the employee's earnings for 60 calendar days. It captures all non-exempt earnings payable to the employee from the date of service on the Office of the Attorney General to the last payroll period ending on or before 60 calendar days after service of the writ.

Once the writ is served on the Office of the Attorney General, by law, an agency is prohibited from paying any non-exempt earnings to the employee. If the writ is served on the Office of the Attorney General on or near the date the employee is to be paid, an agency must take reasonable steps to stop a payment to the employee and withhold the non-exempt earnings.

The amount withheld each pay period will generally be 25 percent of the employee's disposable earnings or a lesser amount as stated in the writ. The remaining 75 percent is exempt from garnishment. The agency must pay the employee only the amount exempt from garnishment.

25.60.10.c

### **First Answer**

Accompanying the writ should be an "Answer to Writ of Garnishment" form. This form is often called the "First Answer." The agency must complete the First Answer form and return it to the applicable court with a copy to the creditor (plaintiff) or the creditor's attorney, as well as a copy to the employee (defendant). The First Answer must be mailed to the court, the creditor, and the employee within 20 calendar days after receipt of the writ by the Office of the Attorney General. Failure to answer the writ timely can result in a judgment being taken against the agency for the entire amount of the writ as well as costs and attorney fees.

To complete the First Answer, the agency must answer the questions in Section I of the writ. Next, if the defendant is an employee of the agency, the agency must complete Section II related to gross earnings, deductions, disposable earnings, and exempt earnings. Use the garnishment worksheets to perform the applicable calculations. These also provide backup documentation for the actual garnishment amount.

The first worksheet deals with the “First Answer” and the second worksheet deals with the “Second Answer” to the writ. The agency may attach a work sheet showing its calculations. Refer to Subsection 25.60.50 for garnishment worksheets.

25.60.10.d

### **Calculation of exempt earnings**

To calculate exempt earnings, subtract federal withholding taxes, social security (OASI), Medicare, L&I (medical aid), and retirement, and any other amounts required by law to be withheld from gross earnings. Any amounts the employee may deduct by law, such as health insurance, are not deducted from gross earnings. After deduction of the “amounts required by law to be withheld,” the result is disposable earnings.

Seventy-five (75) percent of disposable earnings or thirty-five times the federal minimum hourly wage, whichever is larger, is the exempt amount. This 75 percent (or thirty-five times) must be paid to the employee. The remaining 25 percent is subject to the writ of garnishment (continuing lien).

If the writ of garnishment (continuing lien) is for child support, the exempt amount is 50 percent.

***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.*

To calculate the 60 calendar day effective period and the payroll periods subject to the writ, the agency counts the day the writ was served on the Office of the Attorney General as well as counting another 60 calendar days, beginning the day after service of the writ. The day that the writ was served on the Office of the Attorney General to the end of the 60 calendar days is the “effective period.”

The writ captures earnings due during the effective period. The agency must first determine the pay periods affected by the writ and then calculate the percentage of non-exempt funds available to the creditor.

Note that in determining affected pay periods, the agency cannot withhold money from a pay period that ends AFTER the end of the 60 calendar day effective period. The 60 calendar day effective period must encompass the WHOLE pay period affected (i.e., effective period ends March 14, the agency CANNOT hold money from the March 1-15 payroll period).

For illustrative examples, refer to OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

Generally, a writ received between the 1<sup>st</sup> and 9<sup>th</sup> of the month as well as the 16<sup>th</sup> and 24<sup>th</sup> of the month will capture five pay periods. This rule only applies if the agency's pay period coincides with the state's general pay periods of the 1<sup>st</sup> to the 15<sup>th</sup> and the 16<sup>th</sup> to the end of the month.

25.60.10.e      **Deduction codes**

Non-exempt earnings deducted on behalf of the creditor must be held in a payroll revolving or equivalent account in General Ledger code 5189 "Garnishments Payable" until a Judgment on the Answer is served on the agency. This accounting approach only requires one deduction code to deduct the non-exempt earnings and credit them to the General Ledger code 5189.

25.60.10.f      **Processing fees**

The agency may deduct a fee of up to \$20 on the First Answer and \$10 for the Second Answer for a continuing writ on earnings. The fee may be deducted from the employee's non-exempt earnings only. If the creditor's garnishment amount takes all non-exempt earnings (the entire 25 percent), no fee may be deducted. The processing fee may not be taken from an employee's exempt earnings.

For example, if the employee's disposable earnings for a 60-calendar day period are \$5,000, a creditor may garnish up to 25 percent or \$1,250. If the creditor garnishes \$1,220, the agency should deduct the processing fee of \$20/\$10. If the amount garnished is \$1,230, the agency may deduct only a \$20 fee. If the amount garnished is \$1,250 or more, no fee may be deducted.

Deposit processing fees in the operating account that supports the administrative workload used to process garnishments. Code fee receipts to General Ledger code 3210 "Cash Revenues," Revenue Source code 0499 "Other Revenue."

25.60.10.g **Second Answer**

Near the end of the 60 calendar day period, the creditor will send the agency a document titled Second Answer. The Second Answer tells the creditor what non-exempt earnings were captured during the 60 calendar days following the date of service of the writ on the Office of the Attorney General.

The agency must complete the Second Answer and mail it to the court, creditor, and employee within 20 calendar days of its receipt by the Office of the Attorney General in the envelopes provided by the creditor. Hold all non-exempt funds captured by the writ pending receipt of a document titled Judgment on Answer and Order to Pay (also called a Judgment on Answer).

25.60.10.h **Judgment on Answer and Order to Pay**

A Judgment on Answer and Order to Pay is a court order that requires the agency to pay the withheld earnings over to a specified party. It further binds the employee to pay the creditor's costs. No earnings withheld from an employee should be paid to the court or a creditor absent receipt of a Judgment on Answer and Order to Pay.

A Judgment on Answer and Order to Pay must be signed by a court commissioner or a judge. Follow the directions in the Judgment when determining where to send the withheld earnings. Under a writ issued by a district court, the earnings may be sent directly to the creditor, the creditor's attorney, or the court. A superior court writ requires that the earnings be sent to the court clerk unless otherwise stated in the writ.

Carefully note the judgment amount that the agency must remit. The judgment amount must be equal or less than the amount stated in the Second Answer. If the amount in the judgment is more than the amount stated in the Second Answer, it must be returned to the creditor for re-issuance in the correct amount. If the amount in the judgment is less than the amount stated in the Second Answer, issue the warrant/check in that amount and refund the remaining earnings withheld to the employee. The agency must issue this warrant/check against the account where previously deposited in General Ledger code 5189.

If the writ is paid through other sources or the writ is dismissed, the court or the attorney will send a notice of the satisfaction, release, or dismissal of the garnishment to the agency. Rescind the accrued miscellaneous deduction “payable to the court” and return the earnings withheld to the employee. **In no event is an agency to issue the warrant/check for the earnings withheld to the employee until the agency receives a release of the writ signed by the appropriate court officer or attorney.**

25.60.10.i

#### **Stacking writs**

If the agency is withholding under one writ and the agency receives a second writ under a different court cause number, the second writ becomes effective upon expiration of the first writ. If the same creditor using the same court cause number as the first writ serves a second writ before the 60 calendar day period expires, refer the writ to the Office of the Attorney General. A creditor may not “stack” writs under the same court cause number.

For illustrative examples, refer to OFM’s Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

25.60.10.j

#### **Lien priority**

Lien priority is based on a number of factors. The time the document was served, the type of document, and the document’s subject matter. As a general rule, non-child support garnishments and administrative orders (educational levy, notice to withhold and deliver, IRS tax levy) compete on a first-in-time, first-in-right basis.

A child support garnishment or administrative order takes precedence over all other types of garnishments, wage assignments and administrative orders except an IRS levy served on the employer prior to receipt of the child support order. Garnishments of any nature take precedence over a non-child support voluntary wage assignment. If the agency has questions regarding the priority of competing legal documents, contact the Assistant Attorney General assigned to garnishments.

For illustrative examples, refer to OFM’s Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

25.60.10.k **Writ of garnishment (non-continuing lien)**

A writ of garnishment with the caption “non-continuing lien” captures payments, monies, or other assets (collectively referred to as payments) in the possession of the agency on the date the writ was received by the Office of the Attorney General. If the agency possesses any payment due on that date to the defendant, the agency is prohibited from transferring the payment. The agency must answer the writ within 20 days of service, identifying the payment amount in the agency’s possession on the date of service.

If the payment is exempt from garnishment by state or federal law, the agency should answer the writ and cite the exemption statute. If no payments are owed to the defendant at the time the writ is received by the Office of the Attorney General, indicate in the writ that no monies were owed to the defendant on the date of service. If the agency fails to answer the writ, it can be held liable for the amount stated in the writ.

If payment is owed to the defendant, the agency must hold the payment until it receives a Judgment and Order to Pay. The agency should follow the directions in the Judgment when determining where to send the payments held.

Payments that become payable to the defendant after the date the original writ was served are not subject to the writ. A second writ must be served to capture additional payments.

For illustrative examples, refer to OFM’s Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

25.60.10.l **Failure to answer or failure to remit funds**

If the agency fails to answer the writ or remit funds after a Judgment on Answer and Order to pay is received, the agency can be held liable for the full amount claimed by the creditor as well as interest, costs, and attorney fees. The creditor (plaintiff) must give the agency 10-calendar days notice that it will request the entry of a default judgment against the agency or serve the agency with a motion to show cause. If an agency receives such notice, contact the Assistant Attorney General assigned to garnishments immediately.

25.60.10.m **Release of writ**

If the creditor receives payment on its debt while the agency is holding withheld amounts from a garnishment, the creditor must obtain an order dismissing the garnishment signed by a court. The creditor may also provide the agency with a Release of Garnishment or Satisfaction of Judgment signed by the creditor's attorney. The release can be a partial release or full release. The agency should return amounts withheld that are released to the employee.

25.60.10.n **Failure of creditor to release writ or obtain judgment**

If the creditor fails to serve the agency with a Release of Garnishment or Judgment and Order to Pay, the agency must hold the amounts withheld for one year after the first answer was filed with the court. After one year, contact the Assistant Attorney General assigned to garnishments to seek release of the amounts withheld.

25.60.10.o **Direct questions to the Office of the Attorney General**

Direct all questions regarding garnishment procedures in this policy to the Assistant Attorney General assigned to garnishments.

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**25.60.20** **Child support**

June 7, 2012

25.60.20.a **Child support debt collection overview**

Child support can be enforced through payroll deduction notices, administrative orders (notice and order to withhold and deliver child support), mandatory wage assignment orders, writs of garnishment for child support, and out-of-state child support orders or notices (collectively referred to as child support levies). Unless issued as a writ of garnishment, a deduction taken pursuant to a child support levy continues beyond the 60 calendar day period of a writ of garnishment. A child support levy has priority over non-child support writs of garnishment, assignments, attachments, or other legal processes except an IRS levy served prior to receipt of the child support order.

25.60.20.b **Payroll deduction notice**

The Department of Social & Health Services (DSHS) may issue a payroll deduction notice to collect child support. The notice is effective immediately upon receipt by the agency. Service of the deduction notice on the Office of the Attorney General is not required.

An agency must answer the notice within 20 calendar days after receipt using the answer form provided. The agency must begin withholding funds immediately. The payroll deduction notice can capture up to 50 percent of the employee's disposable earnings. Any earnings withheld must be remitted to DSHS within 7 working days of the date the earnings are payable.

The agency may deduct a processing fee from the employee's wages. The processing fee is \$10 for the first disbursement and \$1 thereafter. The deduction notice remains in effect until released, until the employee is no longer employed, or until the agency no longer possesses any earnings.

25.60.20.c **Notice and order to withhold and deliver for child support**

A notice and order to withhold and deliver (order) is an administrative order to withhold earnings for child support. Similar to a payroll deduction notice, an order is effective immediately upon receipt by the agency. An agency must answer the notice within 20 calendar days after receipt using the answer form accompanying the order. The agency must begin withholding funds immediately.

The order can capture up to 50 percent of the employee's disposable earnings. Any earnings withheld must be remitted to DSHS within 7 working days of the date the earnings are payable. Upon withholding from the employee's paycheck, the agency may deduct a processing fee. The processing fee is \$10 for the first disbursement and \$1 thereafter.

The order remains in effect until released, until the employee is no longer employed, or until the agency no longer possesses any earnings.

25.60.20.d **Mandatory child support wage assignment order**

A court of law may issue a wage assignment to collect child support. Wage assignment orders are effective immediately upon service on the agency. An answer to a child support wage assignment order must be mailed no later than 20 calendar days after the day the order was received by the agency.

Withholding under such an order may not exceed 50 percent of the employee's disposable earnings. An agency must remit any earnings withheld within *five working days* of the date such earnings are payable. A \$10 processing fee may be deducted by the agency for the first disbursement; and a \$1 fee may be deducted for each disbursement thereafter.

A wage assignment order continues until paid, released, or the agency is no longer holding any earnings. An agency must promptly notify the addressee specified in the assignment when the employee is no longer employed.

Once employment is terminated, the agency must hold the wage assignment order for one year. The wage assignment order remains in effect for this one-year period. The one year period is calculated from the date of the employee's termination or the date the agency no longer possesses any earnings or other compensation, whichever is longer. The wage assignment order does not expire until one year has passed. If the former employee returns to service within the one-year period, the agency must immediately begin to withhold earnings as provided in the prior wage assignment order.

25.60.20.e

**Writ of garnishment for child support**

Private parties may garnish wages for child support using a writ of garnishment under RCW 6.27. If the garnishment is a continuing lien on wages, it is only effective for a period of 60 days from the date of service. Withholding under a garnishment cannot exceed 50 percent of disposable wages.

25.60.20.f

**Out-of-state child support orders or notices**

An agency must withhold earnings when it receives a document from an out-of-state entity requiring the withholding wages for child support. It may be served directly upon the agency and begins the day received. Follow the procedures provided in the notice. Contact DSHS, Division of Child Support, for assistance in processing out-of-state child support orders.

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**25.60.30**

March 1, 2010

**Wage assignments**

## 25.60.30.a

**Wage assignments overview**

There are generally two types of wage assignments – voluntary wage assignments and mandatory wage assignments. A voluntary wage assignment is an employee’s written consent to transfer future wages to a third party (assignee). Wage assignments are generally only for a part of the employee’s wages. A mandatory wage assignment is a similar transfer of earnings required by law or court order. The amount deducted under the wage assignment can exceed the 25 percent limit of a writ of garnishment.

## 25.60.30.b

**Voluntary wage assignment**

Agencies may accept or decline to honor a voluntary wage assignment. However, honoring a voluntary wage assignment may forestall a garnishment, which results in significantly more work for an agency. An agency accepting a wage assignment should notify the employee and the assignee that the agency’s acceptance is conditioned on (1) the agency not being liable for mistakes or omissions in honoring the assignment and (2) that enforced wage collections (e.g., garnishments) will take precedence over the assignment.

Before honoring such an assignment, the agency should obtain a copy of the assignment signed by the employee. If the employee is married or has a domestic partner registered in the state of Washington, written consent to the assignment by the employee’s spouse or domestic partner is also necessary for non-child support debts.

## 25.60.30.c

**Mandatory wage assignments**

A mandatory wage assignment most often requires the transfer of earnings based upon a court order or agency directive. The legislature provided for the mandatory assignment of wages for child support, criminal financial obligations and public assistance overpayments. A mandatory wage assignment should be processed in accordance with the terms of the assignment or court order. Continue to withhold earnings until the debt is paid in full unless the assignment states otherwise.

## 25.60.30.d

**Priority of wage assignments**

A mandatory wage assignment, garnishment, or other legally established involuntary debt collection mechanism ordinarily takes precedence over a voluntary wage assignment. An agency should consult with its assigned Assistant Attorney General to resolve questions that may arise concerning these wage transfers.

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**25.60.40**

October 1, 2013

**Other debt collection procedures**

25.60.40.a

**Bankruptcy**

When notified of a bankruptcy filing by an employee, the agency should request that the employee provide written confirmation of the bankruptcy filing. This could include a letter from the employee's attorney with the bankruptcy court case number, a copy of the first page of the bankruptcy petition, or a copy of a bankruptcy filing receipt with the court's case number.

Once the agency has confirmation of the bankruptcy, the agency must stop deducting earnings under non-child support garnishment, administrative order, and/or wage assignment. However, child support withholding should continue unless instructed otherwise by the court.

If the agency withheld earnings *after* the bankruptcy was filed, return the post-bankruptcy earnings to the employee. As to earnings withheld *before* the bankruptcy was filed, send a letter to the creditor seeking guidance on distribution of any withheld earnings. If the creditor objects to distribution of the funds to the employee, hold the funds for one year. If the agency does not receive a Judgment on the Answer within one year of the Second Answer, contact the Assistant Attorney General assigned to garnishments for advice.

If the employee files a Chapter 13 bankruptcy, the Chapter 13 Trustee will forward a court order requiring the withholding of earnings. The agency must withhold and forward the earnings as indicated in the Order. Withholding under such an order can exceed 25 percent of disposable earnings. The Chapter 13 Trustee Office can answer any general questions regarding the bankruptcy order. Direct legal questions to the Assistant Attorney General assigned to garnishments.

25.60.40.b

**Tax collection**

The IRS and state taxing agencies use tax levies to capture the earnings of an employee. The IRS uses a "Notice of Tax Levy." The Departments of Revenue, Labor & Industries, and Employment Security use a Notice and Order to Withhold and Deliver (NOWD). Tax levies may be served directly on an agency. Unless provided in the tax levy or NOWD, no processing fee may be collected.

Begin immediately withholding earnings in accordance with the tax levy or NOWD. An IRS tax levy and an NOWD are not subject to the 25 percent limit on withholding provided for writs of garnishment. A tax levy and NOWD are also continuing liens on earnings. Withholding should continue until paid in full, released, or earnings are no longer available to garnish. Check with the revenue agent of the applicable taxing authority if questions arise. If competing tax levies/NOWDs are served upon the agency and issues of lien priority arise, contact the Assistant Attorney General assigned to garnishments.

25.60.40.c

**Educational loans**

Federal law allows for the collection of federally guaranteed student loans through an administrative order. An agency must honor the withholding order as if issued by a court of this State.

The administrative order may be served directly on an agency by mail. It captures earnings payable after the date it is received by the agency. The amount withheld, however, is subject to limits set by federal law. An agency may withhold only 15 percent of an employee's disposable earnings. An employee may, however, consent to a greater withholding amount by providing written consent to the U.S. Department of Justice. The withholding order will instruct the agency on the amount to be withheld. No processing fee may be deducted.

Disposable earnings are calculated similar to a writ of garnishment, except employee health insurance premiums are deducted from gross earnings when calculating disposable earnings. Withholding from disposable earnings continue until the amount is paid in full (including all interest), released in writing, or the agency no longer holds any earnings payable to the individual. Amounts withheld must be forwarded to the student loan agency no less frequently than once a month. Amounts forwarded should identify the employee, the employee's social security number, and any student loan number.

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**25.60.50**

June 7, 2012

**Worksheets for answers to writs of garnishment**

Following are worksheets for the Calculations for First Answer to Writ of Garnishment, Continuing Lien, and Calculations for Second Answer to Writ of Garnishment, Continuing Lien.

Excel calculation worksheets for determining disposable earnings subject to garnishment, instructions for using the excel worksheets, and a sample First Answer worksheet is available on OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

**Calculations for First Answer to Writ of Garnishment, Continuing Lien**

Plaintiff: \_\_\_\_\_  
 Defendant: \_\_\_\_\_  
 Garnishee: \_\_\_\_\_  
 Court/Cause No: \_\_\_\_\_  
 Total Amount of Garnishment: \$ \_\_\_\_\_  
 Date Served: \_\_\_\_\_ Effective Date: \_\_\_\_\_  
 (effective date of writ) (date served, plus 60 calendar days)

	<u>1<sup>st</sup> Answer</u>	<u>Subject to 2<sup>nd</sup> Answer</u>			
<b>Payroll Period (dates):</b> (not pay days)	_____	_____	_____	_____	_____
<b>Gross Pay For Period:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Deductions:</b>					
Withholding (Form W-4 Boxes 3 and 5 only)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
OASI/Medicare	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Retirement	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Medical Aid	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Union Dues**	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
MEP/VEBA***	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Deductions:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Disposable Earnings:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Exempt Earnings:</b>					
\$1,099.58 per month or \$549.79 semi-monthly or \$253.75 per week (Federal min. \$7.25/hour) OR	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
75% of Disposable Earnings	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Larger of Above:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Note:</b> If garnishment is for child support, the only exemption is 50% of disposable earnings. Refer to Subsection 25.60.20.e.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Amount Subject to Garnishment:</b>		<u>Subject to 2<sup>nd</sup> Answer</u>			
(disposable earnings less exempt earnings)	\$ _____ *	\$ _____	\$ _____	\$ _____	\$ _____

\* Total amount withheld on first answer.  
 \*\* Union dues are NOT deducted from gross income if paid under a contract or collective bargaining agreement. Includes representation and other mandatory fees.  
 \*\*\* Medical Expense Plan – Sick leave buyout is NOT garnishable if being paid to a Voluntary Employees’ Beneficiary Association (VEBA) plan. If paid to an employee, do not deduct the amount from gross earnings.

Effective 06/07/12, changed the Federal Minimum Wage hours per week from 30 to 35 per SHB 1552. Per the Attorney General’s Office, this update is effective for all wages paid on or after 06/07/12.

**Calculations for Second Answer to Writ of Garnishment, Continuing Lien**

Plaintiff: \_\_\_\_\_  
 Defendant: \_\_\_\_\_  
 Garnishee: \_\_\_\_\_  
 Court/Cause No: \_\_\_\_\_  
 Total Amount of Garnishment: \$ \_\_\_\_\_  
 Date Served: \_\_\_\_\_ Effective Date: \_\_\_\_\_  
 (effective date of writ) (date served, plus 60 calendar days)

	<u>1<sup>st</sup> Answer</u>	<u>Subject to 2<sup>nd</sup> Answer</u>			
<b>Payroll Period (dates):</b> (not pay days)	_____	_____	_____	_____	_____
<b>Gross Pay For Period:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Deductions:</b>					
Withholding (Form W-4 Boxes 3 and 5 only)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
OASI/Medicare	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Retirement	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Medical Aid	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Union Dues**	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
MEP/VEBA***	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Deductions:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Disposable Earnings:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Exempt Earnings:</b>					
\$1,099.58 per month or \$549.79 semi-monthly or \$253.75 per week (Federal min. \$7.25/hour) OR	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
75% of Disposable Earnings	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Larger of Above:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Note:</b> If garnishment is for child support, the only exemption is 50% of disposable earnings. Refer to Subsection 25.60.20.e.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Amount Subject to Garnishment:</b>		<u>Subject to 2<sup>nd</sup> Answer</u>			
(disposable earnings less exempt earnings)	\$ _____ *	\$ _____	\$ _____	\$ _____	\$ _____

\* Total amount withheld on first answer.  
 \*\* Union dues are NOT deducted from gross income if paid under a contract or collective bargaining agreement. Includes representation and other mandatory fees.  
 \*\*\* Medical Expense Plan – Sick leave buyout is NOT garnishable if being paid to a Voluntary Employees’ Beneficiary Association (VEBA) plan. If paid to an employee, do not deduct the amount from gross earnings.

Effective 06/07/12, changed the Federal Minimum Wage hours per week from 30 to 35 per SHB 1552. Per the Attorney General’s Office, this update is effective for all wages paid on or after 06/07/12.



## 25.70

### Payment Methods

#### 25.70.10

June 7, 2012

#### Employee payment options

There are three ways to pay employees:

- Direct deposit,
- Payroll card, and
- Warrant (check).

Per RCW 41.04.240, institutions of higher education as defined in RCW 28B.10.016, are authorized to require the following payment methods:

- For employees who have an account in a financial institution, payment to any financial institution for either:
  - Credit to the employees' accounts in such financial institution, or
  - Immediate transfer there from to the employees' accounts in any other financial institution.
- For employees who do not have an account in a financial institution, payment by alternate methods such as payroll cards.

Direct deposit by Automated Clearing House (ACH) into an employee's account is the preferred method for paying employees. This method is generally the least expensive method for disbursing funds electronically.

#### 25.70.20

July 1, 2011

#### Direct deposit of employee's earnings

25.70.20.a

#### Employee requirements for direct deposit by ACH

- The employee is paid through a payroll system participating in an approved program.
- The employee is paid on a regularly scheduled payroll.
- An employee signed authorization for direct deposit by ACH is on file at the agency. For a sample authorization form, refer to Office of Financial Management's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

- The employee has an account in either a bank or credit union that has the ability to accept transfers of funds via electronic and other technological means.

25.70.20.b **Agency requirements for direct deposit of employee's net pay by ACH**

Agencies are to establish procedures that incorporate internal controls to safeguard funds against loss.

An agency's internal controls are to include a positive system of validating the amounts transferred and verifying that the amounts to be transferred to an employee are actually due for work performed or benefits due.

25.70.20.c **Payroll system requirements for direct deposit of employee's net pay by ACH**

Payroll systems must develop standard procedures that apply to agencies participating in the system. Standard procedures require that the employee receive a "Notice of Deposit" that contains the following information:

- The employee's name.
- The amount of the deposit.

25.70.20.d **Requirements for financial institutions used in direct deposit programs by ACH**

The bank or credit union is responsible for adherence to federal and state statutes and regulations related to the transfer of funds via electronic and other technological means.

**25.70.25**

July 1, 2011

**Payroll cards for employee's earnings**

25.70.25.a

**Employee requirements for deposit of employee's net pay by a payroll card**

- The employee is paid through a payroll system participating in an approved program.
- The employee is paid on a regularly scheduled payroll.

- The practice is voluntary on the employee's part. An employee-signed authorization for deposit by payroll card must be on file at the agency. The employee must agree to pay any fees associated with the use of the payroll card. For a sample authorization form, refer to the Office of Financial Management's (OFM) Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.
- In the case of loss or theft of the payroll card, the employee should immediately contact the financial institution that issued the card.

25.70.25.b

**Agency requirements for deposit of employee's net pay by a payroll card**

- Unless specifically authorized by law, agencies wishing to disburse employee net pay via payroll cards **may require OFM approval prior to implementation**. If required, an Economic Feasibility Study must be submitted to OFM. Refer to Chapter 40 of this manual. Contact OST's Cash Management Division regarding available pay card contracts.
- Agencies are to establish procedures that incorporate internal controls to safeguard funds against loss.
- An agency's internal controls are to include a positive system of validating the amounts transferred and verifying that the amounts to be transferred to an employee are actually due for work performed or benefits due.
- The agency must provide the employee written notification that he/she is allowed to cancel the payroll card arrangement at any time with reasonable notice.
- The agency must give written notification of the mechanics of the payroll card plan, including any costs and restrictions before they are enrolled in a payroll card program.

25.70.25.c

**Payroll system requirements for payment of employee's net pay by payroll card**

Payroll systems must develop standard procedures that apply to agencies participating in the system. Standard procedures require that the employee receive a "Notice of Deposit" that contains the following information:

- The employee's name.
- The amount deposited to the payroll card.

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**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 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

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.*

25.70.30.d

**Cases involving a community property agreement (CPA)**

If the deceased and his or her surviving spouse or domestic partner registered in the state of Washington executed a community property agreement (CPA) and the agreement meets the requirements of RCW 26.16.120, then the right to the amount owed to the deceased becomes the property of the surviving spouse or domestic partner registered in the state of Washington as follows:

1. The agency that employed the deceased must pay the surviving spouse or domestic partner registered in the state of Washington either the total of the amount the state owes the deceased or that portion governed by the CPA.
2. RCW 49.48.120 requires the surviving spouse or domestic partner registered in the state of Washington to present a copy of the CPA along with a properly completed Claim Form (using either the affidavit or declaration form) when claiming the amount owed to the deceased. This claim form must state that the CPA was executed in good faith between the parties and had not been rescinded prior to the death of the deceased.

**Note:** The fact that Washington is a community property state is not sufficient. The spouse or domestic partner registered in the state of Washington must have a CPA to qualify for the above payment.

25.70.30.e

**Cases in which the estate consists only of personal property and are handled through the affidavit method pursuant to chapter 11.62 RCW**

The agency may also pay the amount owed to the deceased if the claimant, as a successor to the deceased, presents an affidavit as provided for in RCW 11.62.010 and RCW 11.62.020.

The agency must pay the claiming successor the total amount owed to the deceased if the claiming successor presents a copy of the deceased's death certificate **and** an affidavit containing **all** of the following information:

- The name and address of the claiming successor, and that the claiming successor is a "successor" as defined in RCW 11.62.005;
- That deceased was a resident of the state of Washington at the time of death;
- That the value of deceased's property (NOT including the community property interest of the surviving spouse or domestic partner registered in the state of Washington) is not more than \$100,000 and includes only personal property;

- That 40 days have elapsed since the deceased's death;
- That no application or petition for the appointment of a personal representative is pending or has been granted;
- That all debts of the deceased including funeral and burial expenses have been paid or provided for;
- A description of the personal property claimed (here it would be the amount owed to the deceased) together with a statement that such personal property is subject to probate;
- That the claiming successor has notified all other successors of the deceased of his or her claim to the amount owed to the deceased and that 10 days has elapsed since the notice was either personally given or mailed to other successors; and
- That the claiming successor is personally entitled to full payment of the amount owed to the deceased or is entitled to full payment on behalf of and with the written authority of all other successors who have an interest in the amount owed to the deceased.

25.70.30.f

**Missing employees that are presumed dead**

If it has come to the attention of an agency that an employee to whom amounts are owed is missing, and one of the persons listed in RCW 49.48.120 (spouse or domestic partner registered in the state of Washington, children, parent) is attempting to claim the amounts due to the employee, the agency cannot pay those amounts until it has a certified copy of a certificate of presumed death. Under RCW 70.58.390, a county coroner, medical examiner or prosecuting attorney may issue a certificate of presumed death under certain circumstances.

25.70.30.g

**Processing and releasing payment to the claimant or successor**

Upon receipt of the documentation required in a, b, d or e above, a copy of the deceased employee's certified death certificate, or certificate of presumed death as required in f above, and an Internal Revenue Service Form W-9 "Request for Taxpayer Identification Number and Certification," the agency shall process the payment.

The agency shall make the warrant or check payable to the appropriate claimant or successor who signed the claim form and presented the required documentation.

25.70.30.h **Claimant must acknowledge payment receipt**

In all instances, the supporting documentation is to be retained by the agency as evidence for release of the warrant or check. In addition, agencies are to require claimants to acknowledge receipt of payment in writing. A sample receipt form can be found on OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>

25.70.30.i **Federal employment taxes withholding and reporting requirements**

The rules for withholding federal income, Old Age and Survivors Insurance (OASI), and Medicare employment taxes and reporting wages (including accumulated leave) paid after death depend on date of death, the type of compensation, and the payment date. Refer to the current Internal Revenue Service (IRS) Publications 15 and 15-A, as well as other regulations for withholding and Form W-2 reporting requirements regarding deceased employees' wages.

Also note, there are IRS Form 1099-MISC reporting requirements for payments to claimant estates or beneficiaries. Refer to the current IRS Publication Instructions for Forms 1099 at: <https://www.irs.gov/pub/irs-pdf/i1099misc.pdf>

25.70.30.j **Further guidance is available**

For guidelines and procedures on how to process claims of indebtedness of state of Washington to deceased employees, refer to OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.



## 25.80

# Salary Overpayment Recoveries

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### 25.80.10

July 1, 2012

#### Definitions

**Overpayment**, as used in RCW 49.48.210, means a payment of wages for a pay period that is greater than the amount earned for a pay period.

**Net overpayment**, for the purposes of this section, means the amount of overpayment made to an employee, less the employee share of Social Security and Medicare payroll taxes.

**Involuntary wage deduction** means a wage deduction the agency imposes through the procedures detailed in Subsection 25.80.50.

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### 25.80.15

July 1, 2007

#### Recovery methods

Debts due the state for overpayment of wages may be recovered by the agency in several ways:

- 1) The employee can agree to pay back the overpayment through a voluntary wage deduction (or, by cash or personal check);
- 2) The agency can assign the debt to a collection agency;
- 3) The agency can engage in an involuntary wage action; or
- 4) The agency can bring an action against the employee in court.

If the overpayment involves an employee covered by a collective bargaining agreement, the recovery methods in the collective bargaining agreement should be followed.

---

**25.80.20**

July 1, 2007

**Preliminary overpayment procedures – represented employees**

When an agency determines that an employee covered by a collective bargaining agreement has been overpaid wages, the agency is to provide written notice to the employee. The notice should include the amount of the overpayment, the basis for the claim, and the rights of the employee under the collective bargaining agreement.

For a sample notice, refer to the Office of Financial Management's Payroll Resources at website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

Any dispute relating to the occurrence or amount of the overpayment shall be resolved using the procedures in the collective bargaining agreement.

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**25.80.25**

July 1, 2007

**Recouping an overpayment through a payroll deduction – represented employees**

If the final result of an overpayment resolution process prescribed by a collective bargaining agreement is that an overpayment has occurred, the payroll deduction to repay the overpayment shall happen over the period prescribed in the collective bargaining agreement.

The agency and employee can agree to a term that is more or less than the term of the overpayment provided in the collective bargaining agreement; however, the agency cannot deduct more than the amount provided by the agreement in any pay period without prior consent of the employee. Deductions from wages shall continue until the entire overpayment debt is retired.

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**25.80.30**

July 1, 2007

**Preliminary overpayment procedures – non-represented employees**

When the agency believes that a wage overpayment has occurred involving an employee not covered by a collective bargaining agreement, it should collect information and have a preliminary discussion with the employee about the overpayment. During this preliminary discussion, the agency should inform the employee about the availability of the administrative hearing process should the agency and employee be unable to agree that an overpayment has occurred.

If the agency and employee agree that an overpayment has occurred, the agency should attempt to reach agreement with the employee as to the amount of the overpayment, and how the employee will pay it back.

An agency and employee may agree to terms that are acceptable to both parties. If the employee agrees to reimburse the agency by payroll deduction, a signed written authorization must be obtained before commencing deductions from the employee's payroll. Or, an ex-employee and agency could agree that the ex-employee will reimburse the state for the overpayment by making a specific number of payments over a certain amount of time. Any repayment agreement should be memorialized in writing and signed by both parties with a copy provided to each.

If the agency and employee fail to come to an agreement or the employee begins a repayment process but does not complete it, the agency may then use a collection agency or involuntary wage deduction following the due process requirements in Subsections 25.80.40 or 25.80.50.

At this point, it is important that the agency consider the overpayment amount and estimated costs to obtain a recovery for each remedy option available. If the agency has any questions concerning legal rights and responsibilities, the questions should be directed to the agency's assigned Assistant Attorney General.

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**25.80.40**  
July 1, 2007

**Use of collection agencies to recoup a wage overpayment – non-represented employees**

RCW 19.16.500 allows state agencies to contract with licensed collection agencies to collect a public debt on behalf of the state. However, no wage overpayment recovery can be assigned to a collection agency except under the following circumstances:

- The agency was not successful in obtaining an agreement for the recovery of an overpayment during the preliminary actions described in Subsection 25.80.30 and the employee has failed to ask for additional review of the agency's decision.
- The agency has followed the due process procedures listed below:
  - The agency has attempted to notify the employee that a debt is owed. The best method by which an agency can do this is to personally hand the employee a letter detailing the overpayment that has occurred.

- The agency has notified the employee that the debt may be turned over to a collection agency for collection if the debt is not paid and no request for review or administrative hearing is made by the employee. This statement should probably be included in a letter that the agency gives the employee.
- Thirty (30) days have elapsed since the employee was notified of the debt or decision, whichever is later.

Refer to Subsection 85.54.50.d regarding use of collection agencies.

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## 25.80.50

July 1, 2007

### **Overpayment recoveries – dispute resolution process – non-represented employees**

This process should only be utilized when the agency has not been successful in obtaining recovery of an overpayment during the preliminary actions described in Subsection 25.80.30.

When an agency determines that an employee has been overpaid wages or salary, the agency must provide the employee with written notice that the overpayment occurred, the amount of the overpayment, and that the employee has twenty calendar days from the date he or she received the notice within which to repay the overpayment.

For a sample notice, refer to the Office of Financial Management’s Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

25.80.50.a

The notice can be served upon the employee in the manner in which a summons in a civil case is served (the notice is hand delivered to the employee) or it can be mailed to the employee by certified mail, return receipt requested, to his or her last known address.

Because the twenty calendar day time period does not start running until the employee “receives” the notice, even if the agency mails the notice, it is in the best interest of the agency to also hand deliver the notice to the employee. This would preclude the employee from not “receiving” the notice by not accepting delivery by mail. If the agency hands the notice to the employee, it should complete the Certificate of Service form and maintain it in the employee’s file. If the matter goes to an adjudicative hearing (see later), the Certificate will be needed to prove the employee received proper notice.

25.80.50.b Within the twenty calendar day period following receipt of the notice, the employee may request that the agency review its finding that an overpayment has occurred. The employee can do this in person or through the submission of written documentation.

If the employee does not make the review request within the twenty calendar day period, the agency may begin to recoup the overpayment through involuntary deductions from the employee's wages. Refer to Subsection 25.80.55 for restrictions on amounts to be deducted.

25.80.50.c When the agency receives an employee's request for a review within the twenty calendar day period, it shall review the overpayment assessment as well as the reasons for the employee's challenge to the overpayment. Once the agency has completed its review, it shall notify the employee in writing of the agency's decision. There is no time limit on the agency's review of the request, but the longer it takes the agency to conduct the review, the longer it will be before the issue is resolved. The review decision must be sent to the employee by certified mail, return receipt requested. The agency should also personally hand the review decision to the employee.

For a sample agency review decision, refer to the Office of Financial Management's Payroll Resources website at:  
<http://www.ofm.wa.gov/resources/payroll.asp>.

25.80.50.d If the employee is dissatisfied with the agency's review decision, the employee may, as described in WAC 82-04, apply for an adjudicative proceeding under Chapter 34.05 RCW, the Administrative Procedures Act.

The application for the adjudicative proceeding must be served on and received by the agency within twenty-eight calendar days of the employee receiving the agency's review decision. The employee must serve the employer by certified mail, return receipt requested. If the employee does not apply for the adjudicative proceeding within the twenty-eight day period, the agency may begin involuntary deductions to recoup the overpayment.

If the agency determines that the cost to the agency of the adjudicative hearing exceeds the overpayment amount to be recouped, it can agree with the employee to "write off" the overpayment and, in so doing, extinguish the debt.

The agency should agree to do this only if the employee agrees to dismiss his or her request for an adjudicative hearing. If the agency reaches this agreement with the employee, it cannot then refer the debt to a collection agency.

**Note:** Once the adjudicatory process has begun, the agency cannot assign the debt to a collection agency unless the employee agrees. The agency cannot terminate the adjudicatory process short of “writing off” the debt.

25.80.50.e

If the employee does request an adjudicative hearing after the agency review decision, the agency must wait for the ruling of the administrative law judge before proceeding with the recoupment process through involuntary deductions.

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**25.80.55**  
July 1, 2007

**Recouping an overpayment through a payroll deduction – non-represented employees**

If an adjudicative hearing is conducted and the administrative law judge finds that an overpayment has occurred, the payroll deduction to repay the overpayment shall not exceed 5% of the employee’s disposable earnings in a pay period.

The agency and employee can agree to an amount that is more or less than the 5%; however, the agency cannot deduct more than 5% of the employee’s disposable earnings each pay period without prior consent of the employee. Deductions from wages shall continue until the entire overpayment debt is retired.

**Note:** Calculate disposable earnings by using the same formula that is used to determine disposable earnings for garnishments. Refer to Subsection 25.60.50.

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**25.80.60**  
July 1, 2007

**Recouping an overpayment through a lawsuit – non-represented employees**

If the agency is unable to recoup the overpayment using the other methods listed above, the agency can sue the employee to recover the overpayment. Consult the agency’s assistant attorney general if this appears to be the only option.

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**25.80.70**  
July 1, 2007

**Employee transfers between state agencies – represented and non-represented employees**

If an employee elects to leave employment with one state agency to accept employment with another state agency, the losing agency shall carry the balance of the overpayment receivable in the State Payroll Revolving Account, Account 035, Salaries and Fringe Benefits Receivable, General

Ledger code 1324. The losing agency shall provide notification to the employee of the current *net balance* of the overpayment, as defined in Subsection 25.80.10, and provide the employee the opportunity to renegotiate the repayment arrangement.

The gaining agency accepting a payroll deduction arrangement shall collect the overpayment as a net payroll deduction in accordance with the arrangement. There is no payroll tax effect in the gaining agency. The losing agency is responsible to file corrected payroll tax reports and recoup agency payroll tax costs.

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**25.80.80**  
July 1, 2007

**Employee termination from state with balance owing – represented and non-represented employees**

Per RCW 49.48.200, any overpayment amount still outstanding at termination shall be deducted from the earnings of the final pay period.

If the final earnings do not permit recovery of the total amount owed, the agency may follow the requirements of Subsection 25.80.40 and turn the debt over to a collection agency.

If overpayment is discovered after the employee leaves the state's employ, the agency that overpaid the employee may, following the due process procedures in Subsection 25.80.40, turn the debt over to a collection agency.

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**25.80.90**  
July 1, 2007

**Interest on past due salary overpayment receivables – represented and non-represented employees**

25.80.90.a

For represented employees, a salary overpayment shall be considered past due on the later of:

- The date 30 calendar days after the end of the grievance period defined in the collective bargaining agreement which applies to the represented employee; or
- The date 30 calendar days after the employee fails to pay a scheduled payment as agreed by the employee and the agency in accordance with the collective bargaining agreement which applies to the represented employee, provided that the overpayment shall not be considered past due while a grievance is being resolved.

25.80.90.b For non-represented employees, a salary overpayment shall be considered past due on the later of:

- The date 30 calendar days after the employee fails to pay a scheduled payment as agreed in writing by the employee and the agency; or
- The date 30 calendar days after the end of the period allowed the employee in Subsection 25.80.50.d for adjudicative hearing request following an adverse agency review, provided that the overpayment shall not be considered past due while an adjudicative hearing is pending resolution.

25.80.90.c RCW 43.17.240 requires that interest of one percent per month be charged on past due receivables including receivables originating from uncollected salary overpayments. Exceptions are provided when one of the following conditions are met:

- Charging interest conflicts with the provisions of a contract, or with any other law.
- The debit is to be paid by other governmental units.
- The debt became due prior to July 28, 1991.
- The debt falls within one of the waiver exemption categories in WAC 82-06-010.

For purposes of determining when a salary overpayment is due, the debt is considered due when the employee is notified of the overpayment, notified of the agency review determination in accordance with RCW 49.48.210, or the determination by the administrative law judge in accordance with RCW 49.48.210, whichever event is later.

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**25.80.95**  
July 1, 2007

**Agency internal control system to prevent overpayments – represented and non-represented employees**

All agencies are to maintain an effective system of internal controls to prevent salary and wage overpayments as much as possible.

All employees and all agency staff who affect the pay process in an agency including those who approve payroll, enter time, work with personnel actions, calculate payroll, produce payroll, or distribute payroll are responsible to assist in achieving an overall effective system of control to produce accurate timely payrolls.

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## Chapter 55 - Audit Tracking

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### **55.10      Audit Tracking**

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55.10.10	Purpose of these policies	July 23, 2017
55.10.20	Authority for these policies	July 23, 2017
55.10.30	Applicability of these policies	July 23, 2017
55.10.40	Responsibility of the Office of Financial Management	July 23, 2017
55.10.50	Responsibility of the state agency	July 23, 2017
55.10.60	Corrective action plan templates	July 23, 2017
55.10.70	Certification of completion of corrective action	July 23, 2017

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## 55.10

### Audit Tracking

#### 55.10.10

July 23, 2017

#### Purpose of these policies

This section establishes statewide policies and procedures for audit tracking.

#### 55.10.20

July 23, 2017

#### Authority for these policies

55.10.20.a

RCW 43.88.160(6)(d) states that:

1. “It shall be the duty of the director of financial management to cause corrective action to be taken within six months, such action to include, as appropriate, the withholding of funds as provided in RCW 43.88.110.”
2. “The director of financial management shall annually report by December 31st the status of audit resolution to the appropriate committees of the legislature, the state auditor, and the attorney general. The director of financial management shall include in the audit resolution report actions taken as a result of an audit including, but not limited to, types of personnel actions, costs and types of litigation, and value of recouped goods or services.”

RCW 43.09.310 states:

1. “Within thirty days of receipt of an audit under RCW 43.09.310 containing findings of noncompliance with state law, the subject state agency shall submit a response and a plan for remediation to the office of financial management.”
2. “Within sixty days of receipt of an audit under RCW 43.09.310 containing findings of noncompliance with state law, the office of financial management shall submit the subject state agency’s response and the plan for the remediation to the governor, the state auditor, the joint legislative audit and review committee and the relevant fiscal and policy committees of the senate and house of representatives.”

55.10.20.b

Acting as the auditee for the statewide single audit, the Office of Financial Management (OFM) is responsible for maintaining a system for tracking findings, following up on findings, and compiling corrective action plans. Refer to Subsection 50.30.35.

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**55.10.30**

July 23, 2017

**Applicability of these policies**

This chapter is applicable to all agencies of the state of Washington, unless otherwise exempted by statute or rule. The Budget and Accounting Act (RCW 43.88.020) defines the term "Agency" to mean and include "...every state office, officer, each institution, whether educational, correctional or other, and every department, division, board and commission, except as otherwise provided..."

Agencies may request a waiver from complying with specific requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

For purposes of this section, auditor exceptions include questioned costs and audit findings reported in an accountability audit, statewide single audit, and special (i.e. fraud) audit reports.

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**55.10.40**

July 23, 2017

**Responsibility of the Office of Financial Management**

1. Maintain a system for tracking findings to provide information on the resolution of all findings contained in audits of state agencies and institutions.
2. Submit agency responses and plan for remediation for findings of noncompliance with state law to the governor, the state auditor, the Joint Legislative Audit and Review Committee, and the relevant fiscal and policy committees of the Senate and House of Representatives within sixty days of receipt of the finding.
3. Cause corrective action to be taken within six months of issuance of the finding.
4. Prepare and publish the state of Washington Audit Resolution report by December 31.

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**55.10.50**

July 23, 2017

**Responsibility of the state agency**

1. Submit corrective action plan information to OFM for each finding within 30 days of the issue date. Refer to Subsection 55.10.60 for the format of the information to provide.

2. Upon request from OFM, provide updates on the current status of corrective action.
3. Upon completion of corrective action related to an audit finding, submit to OFM, a certification signed by the agency head or assigned designee that the audit resolution process is complete. Refer to Subsection 55.10.70.







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**55.10.70**

July 23, 2017

**Certification of completion of corrective action**

55.10.70.a

Upon completion of corrective action related to an audit finding, each state agency is required to submit to the OFM Accounting Division a certification signed by the agency head or assigned designee that the audit resolution process is complete. It is recommended that agencies discuss the completion of corrective action with their assigned OFM Accounting Consultant prior to submitting the certification.

Email the completed certification to [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov).

55.10.70.b Certification of Completion of Corrective Action Plan Template

**State of Washington  
Certification of Completion of Corrective Action**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

The following elements are REQUIRED for ALL certifications:	
<b>Audit Report Number:</b>	
<b>Finding Number:</b>	
<b>Finding:</b>	
<b>Agency Resolution:</b>	
<b>Actual Date Completed:</b>	
<b>Agency Contact:</b>	
Name:	
Title:	
Address or Mailstop:	
Phone Number: (    ) -        ext.	
Email:	

The following elements are required ONLY for certifications related to FEDERAL findings:	
<b>CFDA Number(s):</b>	
<b>Questioned Cost (if any):</b>	

The following elements are required ONLY for certifications related to findings of FRAUD:	
<b>Fraud Amount:</b>	
<b>Amounts to be Recovered:</b>	
Restitution of Misappropriation:	
Audit Costs:	
Court Costs:	
Other (Specify):	Specify:
TOTAL:	
<b>Amts. Recovered to Date:</b>	
<b>Criminal Action Taken:</b>	
<b>Personnel Action Taken:</b>	

*I certify that, to the best of my knowledge, the corrective action taken by the agency related to the above audit finding is appropriate to resolve the finding and has been completed.*

Printed Name and Title of Agency Head or Assigned Designee \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Phone Number: (    ) -        ext. \_\_\_\_\_ Email: \_\_\_\_\_

Email completed, signed certificate to:  
[OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov)



## Chapter 75 - Uniform Chart of Accounts

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### **75.10 Coding Structures**

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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**

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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**

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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	July 1, 2017
75.30.60	Account codes: alphabetical by title	July 1, 2017

### **75.40 General Ledger Account Codes**

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

75  
Uniform Chart of Accounts

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**75.50 Expenditure Authority Codes**

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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

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**75.60 Statewide Program Codes**

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

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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

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**75.70 Object/Subobject/Sub-subobject Codes**

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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

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**75.80 Revenue Source Codes**

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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

## Uniform Chart of Accounts

<b>Fund Type Title / Roll-Up Fund Title</b>	<b>Roll-Up Fund</b>	<b>Fund Statement Code</b>	<b>Threshold level* 6/30/16</b>
Judges Retirement Fund	HQ	4A	29,000
School Employees' Retirement System Plan 2 and 3 Defined Benefit Plan	HR	4A	1,000,000
School Employees' Retirement System Plan 3 Defined Contribution Plan	HS	4A	1,000,000
Deferred Compensation Trust Fund	HT	4A	1,000,000
<b>Agency Funds</b>			
Clearing Fund	KA	4D	N/A
Suspense Fund	KB	4D	N/A
Local Government Distributions Fund	KC	4D	N/A
Pooled Investments Fund	KD	4D	N/A
Retiree Health Insurance Fund	KE	4D	N/A
<b>4. <u>GENERAL CAPITAL ASSETS &amp; LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS</u></b>			
General Capital Assets Subsidiary	LA	8A	1,000,000
General Long-Term Obligations Subsidiary	LB	8B	1,000,000
<b>5. <u>DISCRETE COMPONENT UNITS</u></b>			
Proprietary Fund Type Financing Authorities	MZ	9Z	N/A

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

## Uniform Chart of Accounts

**75.30.50**

July 1, 2017

**Account codes: sequential by code number**

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Closing GL Code</b>	<b>Account Title</b>
001	AA	AA	7000	A	1	9390	General Fund
002	BE	BA	3030	A	1	9323	Hospital Data Collection Account
003	BD	BA	2400	A	1	9321	Architects' License Account
006	GA	GA	0850	A	1	9400	Public Records Efficiency, Preservation and Access Account
007	BF	BA	4650	A	1	9324	Winter Recreation Program Account
014	BF	BA	4900	A	1	9324	Forest Development Account
018	AC	AA	4650	A	1	9324	Millersylvania Park Current Account
01B	BF	BA	4900	A	1	9324	ORV and Nonhighway Vehicle Account
01E	AC	AA	4900	A	1	9242	Geothermal Account
01F	BE	BA	2350	B	2	9323	Crime Victims' Compensation Account
01L	DB	DA	7000	A	1	9310	Higher Education Construction Account
01M	BF	BA	4650	A	1	9324	Snowmobile Account
01N	AC	AA	3100	A	1	9323	Institutional Impact Account
01P	KB	HD	7000	N	1	N/A	Suspense Account
01R	KB	HD	0900	N	1	N/A	Undistributed Receipts Account
01T	KC	HD	1400	N	1	N/A	Local Leasehold Excise Tax Account
023	AC	AA	4610	A	1	9324	Special Grass Seed Burning Research Account
024	BD	BA	2400	A	1	9321	Professional Engineers' Account
025	BB	BA	2050	B	2	9320	Pilotage Account
026	BD	BA	2400	A	1	9321	Real Estate Commission Account
027	BF	BA	4610	A	1	9324	Reclamation Account
02A	BF	BA	4900	A	1	9324	Surveys and Maps Account
02G	BE	BA	3030	A	1	9323	Health Professions Account
02H	BE	BA	3150	B	1	9323	Business Enterprises Revolving Account
02J	BD	BA	1650	A	1	9321	Certified Public Accountants' Account
02K	BE	BA	2250	A	1	9323	Death Investigations Account
02M	BB	BA	4050	A	1	9320	Essential Rail Assistance Account
02N	BF	BA	4650	A	1	9324	Parkland Acquisition Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
11P	BF	BA	3030	B	2	9324	Large On-Site Sewage Systems Account
11R	AZ	AA	3030	B	2	9323	Hospital Infection Control Grant Account
11V	BE	BA	3050	M	2	9323	Veteran Estate Management Account
11W	AC	AA	4610	A	1	9324	Water Quality Capital Account
120	BE	BA	5400	A	1	9323	Administrative Contingency Account
125	AC	AA	4610	A	1	9324	Site Closure Account
126	BF	BA	4950	B	2	9324	Agricultural Local Account
128	BF	BA	4950	B	2	9324	Grain Inspection Revolving Account
12B	AZ	AA	1030	A	1	9324	Green Energy Incentive Account Subaccount of the Energy Freedom Account
12C	BE	BA	1030	A	1	9323	Affordable Housing for All Account
12E	BE	BA	3000	B	2	9323	Assisted Living Facility Temporary Management Account
12F	BD	BA	1000	B	2	9321	Manufactured/Mobile Home Dispute Resolution Program Account
12G	BF	BA	4770	B	2	9324	Rockfish Research Account
12H	BD	BA	2450	N	2	9323	Uniformed Service Shared Leave Pool Account
12J	AC	AA	4670	A	1	9324	Boating Activities Account
12K	AZ	AA	4780	A	1	9324	Puget Sound Scientific Research Account
12L	AC	AA	4650	B	2	9324	Outdoor Education and Recreation Program Account
12M	BD	BA	0850	A	1	9321	Charitable Organization Education Account
12N	BG	BA	3400	N	2	9310	GET Ready for Math and Science Scholarship Account
12P	AC	AA	3600	B	2	9324	Geoduck Aquaculture Research Account
12R	AC	AA	1030	A	1	9323	Independent Youth Housing Account
12T	BE	BA	3000	A	1	9323	Traumatic Brain Injury Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
12V	GF	GA	1070	B	2	9400	Public Employees' Benefits Board Medical Benefits Administration Account
12W	AZ	AA	3050	A	1	9323	Veterans Conservation Corps Account
131	AC	AA	4950	B	2	9325	Fair Account
132	AZ	AA	1030	B	2	9324	State Trade Fair Account
133	BE	BA	3570	M	2	9323	Children's Trust Account
134	BE	BA	5400	A	1	9323	Employment Services Administrative Account
138	BD	BA	1600	A	1	9321	Insurance Commissioner's Regulatory Account
141	BD	BA	2250	B	3	9238	Federal Seizure Account
143	BG	BA	3650	H	3	9230	Institutions of Higher Education Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
144	BA	BA	4070	A	1	9234	Transportation Improvement Account
145	BG	BA	LCLO	H	3	9310	Institutions of Higher Education - Grants and Contracts Account
146	BD	BA	4670	A	1	9321	Firearms Range Account
147	BG	BA	6990	H	3	9310	Institutions of Higher Education – Plant Account
148	BG	BA	LCLO	H	3	9310	Institutions of Higher Education - Dedicated Local Account
149	BG	BA	LCLO	B	3	9310	Institutions of Higher Education - Operating Fees Account
14A	BF	BA	4770	A	1	9324	Wildlife Rehabilitation Account
14B	AC	AA	1050	A	1	9250	Budget Stabilization Account
14C	AZ	AA	4780	A	1	9324	Puget Sound Recovery Account
14E	BD	BA	0850	B	2	9330	Washington State Heritage Center Account
14F	AC	AA	2350	M	2	9323	Family Leave Insurance Account
14G	BF	BA	4770	A	1	9324	Ballast Water and Biofouling Management Account
14H	AC	AA	1030	A	1	9325	Community Preservation and Development Authority Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
16R	AC	AA	1050	B	2	9324	Multiagency Permitting Team Account
16T	BF	BA	4610	B	2	9324	Product Stewardship Programs Account
16V	AC	AA	4610	A	1	9324	Water Rights Processing Account
16W	BE	BA	1070	A	1	9323	Hospital Safety Net Assessment Account
172	BE	BA	1070	B	1	9323	Basic Health Plan Trust Account
173	BF	BA	4610	A	1	9324	State Toxics Control Account
174	BF	BA	4610	A	1	9324	Local Toxics Control Account
176	BF	BA	4610	A	1	9324	Water Quality Permit Account
177	AZ	AA	0550	A	1	9321	Judicial Retirement Administrative Account
17A	KC	HD	1400	N	2	N/A	County Enhanced 911 Excise Tax Account
17B	BE	BA	3570	A	1	9323	Home Visiting Services Account
17C	AC	AA	6990	A	1	9310	Opportunity Express Account
17E	AC	AA	7000	A	1	9321	State Efficiency and Restructuring Account
17F	AC	AA	3400	A	1	9310	Washington Opportunity Pathways Account
17H	BE	BA	1030	B	2	9323	Washington Global Health Technologies and Product Development Account
17K	AC	AA	1070	A	1	9323	Basic Health Plan Stabilization Account
17L	BD	BA	1030	B	2	9321	Foreclosure Fairness Account
17M	BE	BA	3570	B	2	9311	Individual-Based/Portable Background Check Clearance Account
17N	BB	BA	4050	A	1	9320	Complete Streets Grant Program Account
17P	BB	BA	4050	A	1	9320	State Route Number 520 Civil Penalties Account
17R	AC	AA	3400	M	2	9310	Aerospace Training Student Loan Account
17T	BE	BA	1070	A	1	9240	Health Benefit Exchange Account
17V	BE	BA	2400	B	2	9323	Volunteer Firefighters Account
17W	BB	BA	2400	A	1	9320	Limousine Carriers Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
180	BD	BA	1100	B	2	9321	Local Government Administrative Hearings Account
182	BF	BA	4610	A	1	9324	Underground Storage Tank Account
184	BD	BA	3900	B	3	9311	Local Museum Account - Washington State Historical Society
185	BD	BA	3950	B	3	9311	Local Museum Account - Eastern Washington State Historical Society
186	BA	BA	4060	A	1	9234	County Arterial Preservation Account
189	BF	BA	4900	B	2	9324	Clarke-McNary Account
18A	BD	BA	1030	B	2	9321	Investing in Innovation Account
18B	DA	DA	4610	A	1	9330	Columbia River Basin Taxable Bond Water Supply Development Account
18C	AZ	AA	3500	B	2	9311	Native Education Public-Private Partnership Account
18E	BD	BA	3500	B	2	9311	Educator Certification Processing Account
18F	AZ	AA	3500	B	2	9311	High School Completion Account
18G	AC	AA	3400	B	2	9310	Opportunity Scholarship Match Transfer Account
18H	AC	AA	3400	A	1	9310	Opportunity Expansion Account
18J	BA	BA	4050	A	1	9234	Capital Vessel Replacement Account
18K	AC	AA	2270	M	2	9321	24/7 Sobriety Account
18L	BF	BA	4770	A	1	9324	Hydraulic Project Approval Account
18M	BE	BA	2400	B	2	9311	Music Matters Awareness Account
18N	BD	BA	2150	B	2	9321	Damage Prevention Account
18R	BE	BA	2400	B	2	9321	Seattle Sounders FC Account
18V	AZ	AA	3500	B	2	9311	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
190	BF	BA	4900	B	2	9324	Forest Fire Protection Assessment Account
193	BF	BA	4900	B	2	9324	State Forest Nursery Revolving Account
195	BF	BA	1030	B	2	9238	Energy Account
196	JD	HA	1400	B	2	9400	Unclaimed Personal Property Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
197	BD	BA	0400	B	2	9321	Statute Law Committee Publications Account
198	BF	BA	4900	B	2	9324	Access Road Revolving Account
199	BF	BA	4610	A	1	9324	Biosolids Permit Account
19A	BE	BA	1070	A	1	9323	Medicaid Fraud Penalty Account
19B	BE	BA	3510	B	2	9323	School for the Blind Account
19C	BF	BA	4900	A	1	9324	Forest Practices Application Account
19E	BD	BA	2400	B	2	9321	4-H Programs Account
19F	BE	BA	2400	B	2	9311	Seattle Seahawks Account
19G	BF	BA	4610	A	1	9324	Environmental Legacy Stewardship Account
19H	BE	BA	3530	B	2	9323	Center for Childhood Deafness and Hearing Loss Account
19J	AC	AA	2150	B	2	9321	Universal Communications Services Account
19K	AC	AA	4610	A	1	9242	Yakima Integrated Plan Implementation Account
19L	AC	AA	3590	A	1	9311	Charter Schools Oversight Account
19M	BG	BA	2400	B	2	9310	Seattle University Account
19N	AZ	AA	4610	A	1	9324	Diesel Idle Reduction Account
19P	BD	BA	1000	M	2	9321	Child Rescue Account
19R	BE	BA	3000	B	2	9323	Residential Services and Support Account
19T	BB	BA	2400	A	1	9320	DOL Technology Improvement and Data Management Account
19V	AC	AA	1030	N	2	9323	Cancer Research Endowment Fund Match Transfer Account
19W	BF	BA	4770	B	2	9324	Wolf-livestock Conflict Account
200	BF	BA	4770	A	1	9242	Regional Fisheries Enhancement Salmonid Recovery Account
201	BA	BA	2400	A	1	9320	DOL Services Account
202	BE	BA	3030	A	1	9323	Medical Test Site Licensure Account
203	BB	BA	4050	A	1	9320	Passenger Ferry Account
204	BD	BA	2200	A	1	9321	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
205	BE	BA	1030	B	2	9323	Mobile Home Park Relocation Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
206	BE	BA	3100	B	2	9323	Cost of Supervision Account
207	BF	BA	4610	A	1	9324	Hazardous Waste Assistance Account
209	BF	BA	4770	B	2	9324	Regional Fisheries Enhancement Group Account
20A	BF	BA	2400	B	2	9324	State Flower Account
20B	BF	BA	4610	A	1	9324	Brownfield Redevelopment Trust Fund Account
20C	AC	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Taxable Bond Account
20D	BG	BA	1650	N	2	9310	Certified Public Accounting Scholarship Transfer Account
20E	BD	BA	2270	B	2	9321	Washington Internet Crimes Against Children Account
20F	AZ	AA	6990	A	1	9310	Invest in Washington Account
20G	BD	BA	2400	B	2	9321	Washington Farmers and Ranchers Account
20H	BA	BA	4050	A	1	9234	Connecting Washington Account
20J	BB	BA	4050	A	1	9320	Electric Vehicle Charging Infrastructure Account
20K	BD	BA	1950	B	2	9321	Licensing and Enforcement System Modernization Project Account
20L	AC	AA	3570	B	2	9311	Early Start Account
20M	BE	BA	1400	A	1	9323	Puget Sound Taxpayer Accountability Account
20N	BA	BA	4050	A	1	9234	Transportation Future Funding Program Account
20P	BE	BA	3000	B	2	9323	Nursing Facility Quality Enhancement Account
20R	BF	BA	4610	A	1	9324	Radioactive Mixed Waste Account
20S	AC	AA	1050	A	1	9323	Behavioral Health Innovation Account
20T	BF	BA	4620	A	1	9324	Pollution Liability Insurance Agency Underground Storage Tank
20V	BD	BA	1030	A	1	9321	Economic Gardening Pilot Project Account
20W	BD	BA	2400	B	2	9321	Washington Tennis Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
210	BD	BA	2250	B	2	9321	Fire Protection Contractor License Account
213	BE	BA	3050	B	2	9323	Veterans' Emblem Account
214	BE	BA	3030	B	2	9323	Temporary Worker Housing Account
215	BA	BA	4050	A	1	9234	Special Category C Account
216	BF	BA	4610	A	1	9324	Air Pollution Control Account
217	BF	BA	4610	A	1	9324	Oil Spill Prevention Account
218	BB	BA	4050	A	1	9320	Multimodal Transportation Account
219	BF	BA	4610	A	2	9324	Air Operating Permit Account
21A	BG	BA	2400	B	2	9310	Washington State Wrestling Account
21B	AC	AA	4610	A	1	9324	Chehalis Basin Account
21C	BD	BA	1030	B	2	9321	Washington Sexual Assault Kit Account
21D	AC	AA	4710	A	1	9324	Dairy Nutrient Infrastructure Account
21E	BD	BA	2400	A	1	9321	Concealed Pistol License Renewal Notification Account
21F	BD	BA	2400	B	2	9321	Fred Hutch Account
21G	BB	BA	2400	B	2	9320	Washington State Aviation Account
21H	BF	BA	4610	A	1	9324	Wastewater Treatment Plant Operator Certification Account
21J	AC	AA	0110	B	2	9321	Gina Grant Bull Memorial Legislative Page Scholarship Account
21K	AC	AA	1030	B	2	9323	Skilled Worker Outreach, Recruitment, and Career Awareness Grant Program Account
21L	AC	AA	1030	B	2	9323	Low-Income Home Rehabilitation Revolving Loan Program Account
21M	BE	BA	0550	A	1	9323	Distracted Driving Prevention Account
21N	BF	BA	4950	B	2	9324	Northeast Washington Wolf-Livestock Management Account
21P	AC	AA	1030	A	1	9321	Sexual Assault Prevention and Response Account
21Q	BF	BA	4900	B	2	9324	Forest Health Revolving Account
21R	AC	AA	3000	A	1	9323	Child Welfare System Improvement Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
21S	BF	BA	4770	A	1	9324	Aquatic Invasive Species Management Account
21T	AC	AA	3030	B	2	9323	Suicide-safer Homes Project Account
21U	AC	AA	1050	B	2	9321	Information Technology Investment Account
21V	BE	BA	2350	A	1	9323	Construction Registration Inspection Account
21W	BD	BA	3500	B	2	9311	K-12 Criminal Background Check Account
222	BF	BA	4610	A	1	9324	Freshwater Aquatic Weeds Account
223	BF	BA	4610	A	1	9324	Oil Spill Response Account
225	BD	BA	2250	A	2	9323	Fingerprint Identification Account
226	BD	BA	2250	B	3	9321	State Seizures Account
22A	AC	AA	1050	B	2	9321	State Agency Office Relocation Pool Account
22B	AC	AA	3400	B	2	9310	Highway Worker Memorial Scholarship Account
22C	AC	AA	1030	A	1	9325	Early Learning Facilities Revolving Account
22D	AC	AA	1030	A	1	9325	Early Learning Facilities Development Account
22E	BE	BA	5400	B	2	9323	Family and Medical Leave Enforcement Account
22F	BE	BA	5400	M	2	9323	Family and Medical Leave Insurance Account
22G	BF	BA	4610	B	2	9324	Photovoltaic Module Recycling Account
234	BD	BA	2350	A	1	9325	Public Works Administration Account
235	BD	BA	3030	A	1	9323	Youth Tobacco and Vapor Products Prevention Account
237	BF	BA	4650	A	1	9324	Recreation Access Pass Account
241	CA	CA	0100	N	3	9252	COP Account – Ecology Building
244	AC	AA	4670	A	1	9242	Habitat Conservation Account
245	DA	DA	1050	A	1	9248	Public Safety Reimbursable Bond Account
246	DB	DA	6990	A	1	9310	Community and Technical College Forest Reserve Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
252	DB	DA	LCLO	N	3	9230	Higher Education Non-Proprietary Local Capital Account
253	AC	AA	7000	A	1	9310	Education Construction Account
259	BF	BA	4770	B	2	9324	Coastal Crab Account
260	BG	BA	3600	A	1	9310	UW Operating Fees Account
262	BD	BA	2350	A	1	9321	Manufactured Home Installation Training Account
263	BD	BA	1030	A	1	9321	Community and Economic Development Fee Account
267	BF	BA	4670	A	1	9324	Recreation Resources Account
268	BF	BA	4670	A	1	9324	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
269	BF	BA	4650	A	1	9324	Parks Renewal and Stewardship Account
271	BG	BA	3650	A	1	9310	WSU Operating Fees Account
274	BE	BA	3000	B	2	9323	Adult Family Home Account
275	BG	BA	3750	A	1	9310	CWU Operating Fees Account
277	BD	BA	7000	B	1	9321	State Agency Parking Account
281	BB	BA	2400	A	2	9320	Impaired Driving Safety Account
283	BE	BA	3000	A	2	9240	Juvenile Accountability Incentive Account
285	AZ	AA	1030	A	1	9325	Growth Management Planning and Environmental Review Account
289	DA	DA	1790	A	1	9330	Thurston County Capital Facilities Account
290	AC	AA	7000	B	2	9321	Savings Incentive Account
291	AC	AA	3500	A	1	9321	Education Savings Account
294	BF	BA	4770	B	2	9324	Sea Cucumber Dive Fishery Account
295	BF	BA	4770	B	2	9324	Sea Urchin Dive Fishery Account
296	BF	BA	4610	A	1	9324	Columbia River Basin Water Supply Revenue Recovery Account
297	BD	BA	2150	A	2	9324	Pipeline Safety Account
298	BD	BA	2400	B	2	9324	Geologists' Account
300	BD	BA	1020	B	2	9321	Financial Services Regulation Account
303	CB	CA	0100	A	1	9340	Highway Bond Retirement Account
304	CB	CA	0100	A	1	9340	Ferry Bond Retirement Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
305	CB	CA	0100	A	1	9340	Transportation Improvement Board Bond Retirement Account
315	BE	BA	1950	A	1	9323	Dedicated Marijuana Account
319	BE	BA	3030	A	1	9323	Public Health Supplemental Account
320	BF	BA	4770	B	2	9324	Puget Sound Crab Pot Buoy Tag Account
328	BD	BA	2270	B	2	9321	Criminal Justice Training Commission Firing Range Maintenance Account
347	CA	CA	3650	B	1	9340	Washington State University Bond Retirement Account
348	CA	CA	3600	B	1	9340	University of Washington Bond Retirement Account
355	AC	AA	7000	A	1	9244	State Taxable Building Construction Account
357	DB	DA	7000	A	1	9230	Gardner-Evans Higher Education Construction Account
359	AC	AA	3500	A	1	9246	School Construction and Skill Centers Building Account
364	DA	DA	2450	A	1	9330	Military Department Capital Account
380	CA	CA	0100	A	1	9340	Debt-Limit General Fund Bond Retirement Account
381	CA	CA	0100	A	1	9340	Debt-Limit Reimbursable Bond Retirement Account
382	CA	CA	0100	A	1	9340	Nondebt-Limit General Fund Bond Retirement Account
383	CA	CA	0100	A	1	9340	Nondebt-Limit Reimbursable Bond Retirement Account
384	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
386	CA	CA	0100	A	1	9340	Nondebt-Limit Revenue Bond Retirement Account
387	BG	BA	3600	N	3	9310	University of Washington Facilities Bond Retirement Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
389	CD	CA	0100	A	1	9340	Toll Facility Bond Retirement Account
401	FE	FA	3100	M	1	9400	Correctional Industries Account
403	GD	GA	3600	N	3	9400	Self - Insurance Revolving Account
404	BD	BA	0900	A	1	9321	State Treasurer's Service Account
405	GA	GA	1000	A	1	9400	Legal Services Revolving Account
407	FI	FA	0850	B	1	9400	Secretary of State's Revolving Account
408	BF	BA	4610	B	1	9324	Coastal Protection Account
409	KD	HD	0900	N	2	N/A	Investment Income Account
410	GA	GA	4050	B	1	9400	Transportation Equipment Account
411	GA	GA	4900	N	2	9400	Natural Resources Equipment Account
413	FI	FA	0950	B	2	9400	Municipal Revolving Account
415	GA	GA	1050	A	1	9400	Personnel Service Account
416	BD	BA	3500	N	2	9323	Surplus and Donated Food Commodities Revolving Account
418	GF	GA	1070	A	1	9400	State Health Care Authority Administrative Account
421	GB	GA	1050	B	2	9400	Education Technology Revolving Account
422	GA	GA	1790	M	2	9400	Enterprise Services Account
424	BD	BA	1000	B	2	9321	Anti-Trust Revolving Account
432	BB	BA	4050	N	3	9320	King Street Railroad Station Facility Account
433	FD	FA	1160	B	3	9400	Shared Game Lottery Account
436	GA	GA	1050	B	2	9400	OFM Labor Relations Service Account
438	GF	GA	1070	B	2	9400	Uniform Dental Plan Benefits Administration Account
439	GF	GA	1070	B	2	9400	Uniform Medical Plan Benefits Administration Account
440	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Stores Account
441	BD	BA	0850	A	1	9325	Local Government Archives Account
442	FI	FA	0370	B	2	9400	Legislative Gift Center Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
443	GD	GA	LCLO	H	3	9400	Institutions of Higher Education - Data Processing Account
444	GA	GA	4770	B	2	9400	Fish and Wildlife Equipment Revolving Account
445	FB	FA	2350	B	2	9400	Self-Insured Employer Overpayment Reimbursement Account
446	FB	FA	2350	N	2	9400	Industrial Insurance Rainy Day Fund Account
448	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Printing Account
449	FI	FA	0100	N	2	9400	Certificates of Participation and Other Financing Account - Local
450	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Other Facilities Account
453	GA	GA	1470	A	2	9400	O.M.W.B.E. Enterprises Account
455	GA	GA	1050	A	1	9400	Higher Education Personnel Services Account
457	GD	GA	LCLO	N	3	9400	Institutions of Higher Education – Retirement Benefits Revolving Account
458	GB	GA	1630	M	2	9400	Consolidated Technology Services Revolving Account
460	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Motor Pool Account
461	GB	GA	1050	B	2	9400	Shared Information Technology System Revolving Account
463	FK	FA	3400	M	2	9400	Washington College Savings Program Account
466	GB	GA	1050	A	2	9400	Statewide Information Technology System Development Revolving Account
468	GA	GA	1050	A	1	9400	Office of Financial Management Central Service Account
470	FI	FA	0850	M	2	9400	Imaging Account
471	GA	GA	2250	B	2	9400	State Patrol Nonappropriated Airplane Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
472	GB	GA	1050	B	2	9400	Statewide Information Technology System Maintenance and Operations Revolving Account
477	FD	FA	1160	N	2	9400	Lottery Investment Account
480	BD	BA	3500	B	2	9321	Financial Education Public-Private Partnership Account
482	GA	GA	3650	N	3	9400	Dairy/Forage Facility Revolving Account
483	GA	GA	0950	A	1	9400	Auditing Services Revolving Account
484	GA	GA	1100	A	1	9400	Administrative Hearings Revolving Account
485	BD	BA	1850	B	2	9321	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
488	AC	AA	1050	A	1	9321	Special Personnel Litigation Revolving Account
489	AC	AA	7000	A	1	9321	Pension Funding Stabilization Account
490	AZ	AA	4050	B	2	9320	Regional Transportation Investment District Account
495	BB	BA	4050	N	2	9320	Toll Collection Account
496	BG	BA	3400	M	2	9310	Future Teachers Conditional Scholarship Account
497	BD	BA	1850	B	2	9321	Horse Racing Commission Class C Purse Fund Account
498	BE	BA	2400	B	2	9323	Washington State Council of Fire Fighters Benevolent Account
499	BE	BA	2400	B	2	9323	Law Enforcement Memorial Account
500	BF	BA	4610	A	1	9324	Perpetual Surveillance and Maintenance Account
501	BD	BA	1950	A	2	9321	Liquor Revolving Account
503	BG	BA	3540	B	2	9310	Tuition Recovery Trust Account
505	FH	FA	3600	H	3	9400	University of Washington - University Hospital Account
507	BF	BA	4770	A	1	9324	Oyster Reserve Land Account
508	FI	FA	LCLO	N	3	9400	Miscellaneous Enterprise Activities Account

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
548	AC	AA	3410	B	1	9321	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
549	BD	BA	0850	A	1	9238	Election Account
550	BA	BA	4050	A	1	9234	Transportation 2003 Account (Nickel Account)
551	AC	AA	1030	M	2	9323	Washington Youth and Families Account
552	AC	AA	4710	A	2	9324	Conservation Assistance Revolving Account
553	BD	BA	0950	B	2	9321	Performance Audits of Government Account
561	BG	BA	6990	B	2	9310	Community and Technical College Innovation Account
562	BE	BA	3000	A	1	9240	Skilled Nursing Facility Safety Net Trust Fund Account
563	AZ	AA	4050	A	1	9320	Columbia River Crossing Project Account
564	BF	BA	4610	A	1	9324	Water Pollution Control Revolving Administration Account
565	BF	BA	4610	A	1	9324	Yakima Integrated Plan Implementation Revenue Recovery Account
566	BF	BA	4900	A	1	9321	Community Forest Trust Account
569	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Food Services Account
570	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Other Enterprises Account
571	BA	BA	4050	A	1	9234	Multiuse Roadway Safety Account
573	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Housing and Food Account
575	FE	FA	3100	N	3	9400	Vocational Education Revolving Account - Corrections
577	FD	FA	1160	B	3	9400	State Lottery Account
578	FD	FA	1160	A	1	9400	Lottery Administrative Account
595	BA	BA	4050	A	1	9320	Interstate 405 Express Toll Lanes Operations Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
600	BD	BA	1240	M	1	9321	Department of Retirement Systems Expense Account
601	EA	EA	1260	N	1	9230	Agricultural Permanent Account
603	EA	EA	1260	N	1	9242	Millersylvania Park Trust Account
604	EA	EA	1260	N	1	9230	Normal School Permanent Account
605	EC	EA	1260	N	1	9232	Permanent Common School Account
606	EA	EA	1260	N	1	9230	Scientific Permanent Account
607	EA	EA	1260	N	1	9230	State University Permanent Account
608	FB	FA	2350	M	1	9400	Accident Account
609	FB	FA	2350	M	1	9400	Medical Aid Account
610	FB	FA	2350	N	1	9400	Accident Reserve Account
614	HN	HC	2200	N	1	9550	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
615	HL	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 1 Account
616	HQ	HC	1240	N	1	960x	Judges' Retirement Account
620	FG	FA	5400	N	3	9545	Unemployment Compensation Account
622	FG	FA	5400	N	3	9545	Unemployment Compensation Federal Employees' Benefit Payment Account
630	HK	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 2 Account
631	HA	HC	1240	N	1	960x	Public Employees' Retirement System Plan 1 Account
632	HE	HC	1240	N	1	960x	Teachers' Retirement System Plan 1 Account
633	HR	HC	1240	N	1	960x	School Employees' Retirement System Combined Plan 2 and 3 Account
635	HH	HC	1240	N	1	960x	Public Safety Employees' Retirement System Plan 2 Account
636	KA	HD	3000	N	3	N/A	Foster Care Trust Account
641	HB	HC	1240	N	1	960x	Public Employees' Retirement System Combined Plan 2 and 3 Account
642	HF	HC	1240	N	1	960x	Teachers' Retirement System Combined Plan 2 and 3 Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
644	BE	BA	3100	N	3	9323	Community Services Revolving Account
645	BD	BA	LCLO	M	3	9232	Washington State Historical Trust Account
646	AC	AA	1240	N	2	9310	Higher Education Retirement Plan Supplemental Benefit Account
649	MZ	MA	LCL0	N	3	9400	Discrete Component Unit Processing Account
651	KA	HD	LCLO	N	3	N/A	Institutional Residents' Deposit Account
653	AC	AA	3400	N	2	9310	Washington Distinguished Professorship Trust Account
660	KA	HD	4900	N	2	N/A	Natural Resources Deposit Account
687	BH	BA	4950	N	2	9244	Rural Rehabilitation Account
688	BB	BA	4050	N	2	9234	Federal Local Rail Service Assistance Account
689	BH	BA	1030	A	1	9325	Rural Washington Loan Account
721	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Account
722	HT	HC	1240	N	1	9551	Deferred Compensation Principal Account
727	BF	BA	4610	A	1	9242	Water Pollution Control Revolving Account
729	HP	HC	0550	N	1	9550	Judicial Retirement Principal Account
730	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Reserve Account
731	BE	BA	1030	N	2	9323	Child Care Facility Revolving Account
732	BE	BA	3000	N	2	9240	Nursing Home Civil Penalties Account
733	BD	BA	1790	N	1	9330	Capitol Campus Reserve Account
734	KC	HD	0900	N	2	N/A	Centennial Document Preservation and Modernization Account
737	KC	HD	2400	N	2	N/A	High Occupancy Vehicle Account
738	JD	HA	3000	N	2	9400	DSHS Trust Account
739	GA	GA	0100	N	2	9400	Certificates of Participation and Other Financing Account - State

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
783	BG	BA	3750	N	2	9310	CWU License Plate Account
784	BB	BA	4050	N	2	9234	Miscellaneous Transportation Programs Account
785	BG	BA	3400	B	1	9310	State Educational Trust Fund Account
786	BG	BA	3760	N	2	9310	TESC License Plate Account
788	FK	FA	3400	M	2	9400	Advanced College Tuition Payment Program Account
789	BF	BA	4050	N	2	9324	Advanced Environmental Mitigation Revolving Account
790	KA	HD	LCLO	N	3	N/A	College Clearing Account
793	AZ	AA	1600	B	2	9321	Health Insurance Pool Account
795	KD	HD	1260	N	1	N/A	State Investment Board Commingled Monthly Bond Account
797	KC	HD	1400	N	2	N/A	Local Tourism Promotion Account
799	JD	HA	1030	N	2	9400	Washington Achieving a Better Life Experience Program Account
800	BE	BA	LCLO	N	3	9321	Institutional Welfare and Betterment Account
801	KA	HD	1260	N	3	N/A	Opportunity Scholarship Custodial Account
816	BD	BA	1050	B	2	9340	Stadium and Exhibition Center Account
817	AC	AA	1050	B	2	9238	Stadium and Exhibition Center Construction Account
818	BD	BA	4670	B	1	9325	Youth Athletic Facility Account
819	HI	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
821	BE	BA	3030	N	2	9323	Impaired Physician Account
823	BF	BA	4950	B	2	9324	Livestock Nutrient Management Account
825	BE	BA	7000	A	1	9323	Tobacco Settlement Account
828	AC	AA	3030	A	1	9323	Tobacco Prevention and Control Account
829	HJ	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
830	AC	AA	4900	A	1	9310	Agricultural College Trust Management Account
833	BE	BA	1030	M	2	9240	Developmental Disabilities Endowment Trust Account
834	BD	BA	3900	B	2	9330	Capitol Furnishings Preservation Committee Account
835	AC	AA	3400	B	2	9310	Four Year Student Child Care in Higher Education Account
837	AC	AA	3400	N	2	9310	Washington Promise Scholarship Account
838	HJ	HC	3410	N	2	9603	LEOFF Retirement System Benefits Improvement Account
840	KA	HD	LCLO	N	3	N/A	Institutions of Higher Education - Agency Account
841	EA	EA	3800	N	3	9230	G. Robert Ross Endowment Account
842	EA	EA	3400	N	2	9230	American Indian Scholarship Endowment Account
843	EA	EA	LCLO	N	3	9230	Exceptional Faculty Awards Endowment Account
844	BD	BA	1240	B	1	9321	Money-Purchase Retirement Savings Administrative Account
846	BG	BA	LCLO	N	3	9310	Grants-In-Aid Scholarships and Fellowships Account
849	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Student Loan Account
850	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Work Study Account
851	EA	EA	3000	A	1	9240	Developmental Disabilities Community Trust Account
852	EA	EA	3400	N	2	9230	Foster Care Scholarship Endowment Account
857	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Annuity and Life Income Account
859	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Endowment Local Account
860	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Institutional Financial Aid Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
865	KD	HD	1260	N	1	N/A	State Investment Board Commingled Trust Account
874	BE	BA	1240	B	1	9323	O.A.S.I. Revolving Account
877	KA	HD	5400	N	1	N/A	O.A.S.I. Contribution Account
878	BD	BA	3500	N	2	9242	Federal Forest Revolving Account
880	BB	BA	4050	N	2	9320	Advance Right-Of-Way Revolving Account
881	FB	FA	2350	N	1	9400	Supplemental Pension Account
882	HM	HC	1240	N	1	960x	Washington Judicial Retirement System Account
883	FB	FA	2350	N	1	9400	Second Injury Account
884	BD	BA	1170	B	2	9321	Gambling Revolving Account
885	BE	BA	2350	A	2	9323	Plumbing Certificate Account
887	BH	BA	1030	A	1	9325	Public Facility Construction Loan Revolving Account
888	BD	BA	1240	B	1	9321	Deferred Compensation Administrative Account
892	BE	BA	2350	A	2	9323	Pressure Systems Safety Account
893	BE	BA	3030	N	1	9323	Radiation Perpetual Maintenance Account
997	LA	IA	LCLO	N	3	9850	General Capital Assets Subsidiary Account
998	KD	HD	0900	N	1	N/A	Cash Management Account – Current Account
999	LB	JA	LCLO	N	3	1820	General Long-Term Obligations Subsidiary Account
FH1	FH	FA	LCLO	N	3	9400	Higher Education Blended Component Units
FH2	FH	FA	LCLO	N	3	9400	Higher Education Internal Lending Account

**Note:** N/A – Agency funds are custodial in nature and do not report revenues or expenditures/expenses.

## Uniform Chart of Accounts

**75.30.60**

July 1, 2017

**Account codes: alphabetical by title**

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
18K	24/7 Sobriety Account
19E	4-H Programs Account
198	Access Road Revolving Account
16L	Accessible Communities Account
608	Accident Account
610	Accident Reserve Account
120	Administrative Contingency Account
484	Administrative Hearings Revolving Account
527	Administrator for Intestate Estates Account
274	Adult Family Home Account
880	Advance Right-Of-Way Revolving Account
788	Advanced College Tuition Payment Program Account
789	Advanced Environmental Mitigation Revolving Account
039	Aeronautics Account
17R	Aerospace Training Student Loan Account
12C	Affordable Housing for All Account
830	Agricultural College Trust Management Account
514	Agricultural Conservation Easements Account
126	Agricultural Local Account
601	Agricultural Permanent Account
219	Air Operating Permit Account
216	Air Pollution Control Account
535	Alaskan Way Viaduct Replacement Project Account
842	American Indian Scholarship Endowment Account
424	Anti-Trust Revolving Account
16M	Appraisal Management Company Account
10A	Aquatic Algae Control Account
09M	Aquatic Invasive Species Enforcement Account
21S	Aquatic Invasive Species Management Account
09N	Aquatic Invasive Species Prevention Account
158	Aquatic Land Dredged Material Disposal Site Account
02R	Aquatic Lands Enhancement Account
003	Architects' License Account
03B	Asbestos Account
12E	Assisted Living Facility Temporary Management Account
483	Auditing Services Revolving Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
14G	Ballast Water and Biofouling Management Account
116	Basic Data Account
17K	Basic Health Plan Stabilization Account
761	Basic Health Plan Subscription Account
172	Basic Health Plan Trust Account
20S	Behavioral Health Innovation Account
199	Biosolids Permit Account
15M	Biotoxin Account
12J	Boating Activities Account
09B	Boating Safety Education Certification Account
15T	Broadband Mapping Account
20B	Brownfield Redevelopment Trust Fund Account
14B	Budget Stabilization Account
084	Building Code Council Account
15J	Building Communities Fund Account
06L	Business and Professions Account
15N	Business Assistance Account
02H	Business Enterprises Revolving Account
03N	Business License Account
19V	Cancer Research Endowment Fund Match Transfer Account
18J	Capital Vessel Replacement Account
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
998	Cash Management Account - Current Account
734	Centennial Document Preservation and Modernization Account
19H	Center for Childhood Deafness and Hearing Loss Account
763	Center for the Improvement of Student Learning Account
063	Central Washington University Capital Projects Account
449	Certificates of Participation and Other Financing Account - Local
739	Certificates of Participation and Other Financing Account - State
02J	Certified Public Accountants' Account
20D	Certified Public Accounting Scholarship Transfer Account
042	Charitable, Educational, Penal, and Reformatory Institutions Account
12M	Charitable Organization Education Account
19L	Charter Schools Oversight Account
21B	Chehalis Basin Account
731	Child Care Facility Revolving Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
19P	Child Rescue Account
21R	Child Welfare System Improvement Account
133	Children's Trust Account
09P	City-County Assistance Account
189	Clarke-McNary Account
15H	Cleanup Settlement Account
259	Coastal Crab Account
408	Coastal Protection Account
790	College Clearing Account
743	College Faculty Awards Trust Account
10P	Columbia River Basin Water Supply Development Account
563	Columbia River Crossing Project Account
16H	Columbia River Recreational Salmon and Steelhead Endorsement Program Account
18B	Columbia River Basin Taxable Bond Water Supply Development Account
296	Columbia River Basin Water Supply Revenue Recovery Account
15K	Columbia River Water Delivery Account
07T	Commemorative Works Account
07F	Commercial Fisheries Buyback Account
113	Common School Construction Account
263	Community and Economic Development Fee Account
060	Community and Technical College Capital Projects Account
246	Community and Technical College Forest Reserve Account
561	Community and Technical College Innovation Account
566	Community Forest Trust Account
14H	Community Preservation and Development Authority Account
755	Community Service Office and Division of Children and Family Services Administrators' Account
644	Community Services Revolving Account
17N	Complete Streets Grant Program Account
21E	Concealed Pistol License Renewal Notification Account
20H	Connecting Washington Account
552	Conservation Assistance Revolving Account
458	Consolidated Technology Services Revolving Account
21V	Construction Registration Inspection Account
07E	Contract Harvesting Revolving Account
241	COP Account – Ecology Building
401	Correctional Industries Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
206	Cost of Supervision Account
186	County Arterial Preservation Account
03L	County Criminal Justice Assistance Account
17A	County Enhanced 911 Excise Tax Account
01F	Crime Victims' Compensation Account
328	Criminal Justice Training Commission Firing Range Maintenance Account
05C	Criminal Justice Treatment Account
781	Cross-State Trail Account
783	CWU License Plate Account
275	CWU Operating Fees Account
482	Dairy/Forage Facility Revolving Account
21D	Dairy Nutrient Infrastructure Account
18N	Damage Prevention Account
02K	Death Investigations Account
380	Debt-Limit General Fund Bond Retirement Account
381	Debt-Limit Reimbursable Bond Retirement Account
315	Dedicated Marijuana Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
600	Department of Retirement Systems Expense Account
513	Derelict Vessel Removal Account
851	Developmental Disabilities Community Trust Account
833	Developmental Disabilities Endowment Trust Account
19N	Diesel Idle Reduction Account
16N	Disabled Veterans Assistance Account
05H	Disaster Response Account
649	Discrete Component Unit Processing Account
21M	Distracted Driving Prevention Account
515	DNA Data Base Account
201	DOL Services Account
19T	DOL Technology Improvement and Data Management Account
07W	Domestic Violence Prevention Account
04R	Drinking Water Assistance Account
05R	Drinking Water Assistance Administrative Account
753	DSHS Child Support Services Account
738	DSHS Trust Account
22C	Early Learning Facilities Revolving Account
22D	Early Learning Facilities Development Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
20L	Early Start Account
098	Eastern Washington Pheasant Enhancement Account
061	Eastern Washington University Capital Projects Account
09R	Economic Development Strategic Reserve Account
20V	Economic Gardening Pilot Project Account
253	Education Construction Account
08A	Education Legacy Trust Account
291	Education Savings Account
421	Education Technology Revolving Account
18E	Educator Certification Processing Account
549	Election Account
20J	Electric Vehicle Charging Infrastructure Account
095	Electrical License Account
11J	Electronic Products Recycling Account
03C	Emergency Medical Services and Trauma Care Systems Trust Account
134	Employment Services Administrative Account
11A	Employment Training Finance Account
195	Energy Account
10R	Energy Freedom Account
15P	Energy Recovery Act Account
03F	Enhanced 911 Account
422	Enterprise Services Account
19G	Environmental Legacy Stewardship Account
02M	Essential Rail Assistance Account
15R	Evergreen Jobs Training Account
843	Exceptional Faculty Awards Endowment Account
03A	Excess Earnings Account
779	EWU License Plate Account
131	Fair Account
10W	Family and Medical Leave Enforcement Account
22E	Family and Medical Leave Enforcement Account
22F	Family and Medical Leave Insurance Account
14F	Family Leave Insurance Account
09C	Farm and Forest Account
162	Farm Labor Contractor Account
536	Federal Food Service Revolving Account
878	Federal Forest Revolving Account
688	Federal Local Rail Service Assistance Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
141	Federal Seizure Account
304	Ferry Bond Retirement Account
480	Financial Education Public-Private Partnership Account
14M	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
300	Financial Services Regulation Account
225	Fingerprint Identification Account
210	Fire Protection Contractor License Account
086	Fire Service Training Account
03P	Fire Service Trust Account
146	Firearms Range Account
07V	Fish and Wildlife Enforcement Reward Account
444	Fish and Wildlife Equipment Revolving Account
08G	Flexible Spending Administrative Account
02P	Flood Control Assistance Account
15B	Food Animal Veterinarian Conditional Scholarship Account
17L	Foreclosure Fairness Account
11H	Forest and Fish Support Account
014	Forest Development Account
190	Forest Fire Protection Assessment Account
21Q	Forest Health Revolving Account
19C	Forest Practices Application Account
08B	Foster Care Endowed Scholarship Trust Account
852	Foster Care Scholarship Endowment Account
636	Foster Care Trust Account
835	Four Year Student Child Care in Higher Education Account
21F	Fred Hutch Account
09E	Freight Mobility Investment Account
11E	Freight Mobility Multimodal Account
222	Freshwater Aquatic Weeds Account
516	Fruit and Vegetable Inspection Account
15V	Funeral and Cemetery Account
496	Future Teachers Conditional Scholarship Account
841	G. Robert Ross Endowment Account
884	Gambling Revolving Account
357	Gardner-Evans Higher Education Construction Account
997	General Capital Assets Subsidiary Account
001	General Fund

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
999	General Long-Term Obligations Subsidiary Account
12P	Geoduck Aquaculture Research Account
298	Geologists' Account
01E	Geothermal Account
12N	GET Ready for Math and Science Scholarship Account
21J	Gina Grant Bull Memorial Legislative Page Scholarship Account
08C	Gonzaga University Alumni Association Account
749	Governor's ICSEW Account
080	Grade Crossing Protective Account
128	Grain Inspection Revolving Account
846	Grants-In-Aid Scholarships and Fellowships Account
12B	Green Energy Incentive Account Subaccount of the Energy Freedom Account
285	Growth Management Planning and Environmental Review Account
15W	Guaranteed Asset Protection Waiver Account
244	Habitat Conservation Account
746	Hanford Area Economic Investment Account
207	Hazardous Waste Assistance Account
17T	Health Benefit Exchange Account
418	Health Care Authority Administrative Account
10L	Health Insurance Partnership Account
793	Health Insurance Pool Account
747	Health Professionals Loan Repayment and Scholarship Program Account
02G	Health Professions Account
545	Heating Oil Pollution Liability Trust Account
07J	"Helping Kids Speak" Account
11N	Heritage Barn Preservation Account
18F	High School Completion Account
09F	High-Occupancy Toll Lanes Operations Account
737	High Occupancy Vehicle Account
FH1	Higher Education Blended Component Units
01L	Higher Education Construction Account
652	Higher Education Facilities Account
FH2	Higher Education Internal Lending Account
252	Higher Education Non-Proprietary Local Capital Account
455	Higher Education Personnel Services Account
646	Higher Education Retirement Plan Supplemental Benefit Account
303	Highway Bond Retirement Account
096	Highway Infrastructure Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
106	Highway Safety Account
22B	Highway Worker Memorial Scholarship Account
10B	Home Security Fund Account
17B	Home Visiting Services Account
10T	Hood Canal Aquatic Rehabilitation Bond Account
169	Horse Racing Commission Operating Account
497	Horse Racing Commission Class C Purse Fund Account
485	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
002	Hospital Data Collection Account
11R	Hospital Infection Control Grant Account
16W	Hospital Safety Net Assessment Account
18L	Hydraulic Project Approval Account
14V	Ignition Interlock Device Revolving Account
470	Imaging Account
281	Impaired Driving Safety Account
821	Impaired Physician Account
12R	Independent Youth Housing Account
17M	Individual-Based/Portable Background Check Clearance Account
08E	Individual Development Account Program Account
03K	Industrial Insurance Premium Refund Account
446	Industrial Insurance Rainy Day Fund Account
21U	Information Technology Investment Account
752	Institutional Clearing and Transmittal Account
01N	Institutional Impact Account
651	Institutional Residents' Deposit Account
512	Institutional Stores Account
800	Institutional Welfare and Betterment Account
840	Institutions of Higher Education - Agency Account
857	Institutions of Higher Education - Annuity and Life Income Account
522	Institutions of Higher Education - Associated Students' Account
524	Institutions of Higher Education - Bookstore Account
443	Institutions of Higher Education - Data Processing Account
148	Institutions of Higher Education - Dedicated Local Account
859	Institutions of Higher Education - Endowment Local Account
143	Institutions of Higher Education - Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
569	Institutions of Higher Education - Food Services Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
145	Institutions of Higher Education - Grants and Contracts Account
573	Institutions of Higher Education - Housing and Food Account
860	Institutions of Higher Education - Institutional Financial Aid Account
460	Institutions of Higher Education - Motor Pool Account
149	Institutions of Higher Education - Operating Fees Account
570	Institutions of Higher Education - Other Enterprises Account
450	Institutions of Higher Education - Other Facilities Account
528	Institutions of Higher Education - Parking Account
147	Institutions of Higher Education - Plant Account
448	Institutions of Higher Education - Printing Account
457	Institutions of Higher Education - Retirement Benefits Revolving Account
440	Institutions of Higher Education - Stores Account
849	Institutions of Higher Education - Student Loan Account
850	Institutions of Higher Education - Work Study Account
138	Insurance Commissioner's Regulatory Account
595	Interstate 405 Express Toll Lanes Operations Account
10V	Invasive Species Council Account
20F	Invest in Washington Account
18A	Investing in Innovation Account
409	Investment Income Account
616	Judges' Retirement Account
543	Judicial Information Systems Account
177	Judicial Retirement Administrative Account
729	Judicial Retirement Principal Account
16A	Judicial Stabilization Trust Account
283	Juvenile Accountability Incentive Account
432	King Street Railroad Station Facility Account
21W	K-12 Criminal Background Check Account
030	Landowner Contingency Forest Fire Suppression Account
16B	Landscape Architects' License Account
11P	Large On-Site Sewage Systems Account
499	Law Enforcement Memorial Account
838	Law Enforcement Officers' and Firefighters' Retirement System Benefits Improvement Account
548	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
06K	Lead Paint Account
405	Legal Services Revolving Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
442	Legislative Gift Center Account
07L	Legislative International Trade Account
14N	Legislative Oral History Account
547	Liability Account
06T	License Plate Technology Account
20K	Licensing and Enforcement System Modernization Project Account
09K	Life Sciences Discovery Account
08F	Lighthouse Environmental Programs Account
17W	Limousine Carriers Account
107	Liquor Excise Tax Account
501	Liquor Revolving Account
823	Livestock Nutrient Management Account
180	Local Government Administrative Hearings Account
441	Local Government Archives Account
01T	Local Leasehold Excise Tax Account
185	Local Museum Account - Eastern Washington State Historical Society
184	Local Museum Account - Washington State Historical Society
15F	Local Public Safety Enhancement Account
768	Local Real Estate Excise Tax Account
034	Local Sales and Use Tax Account
06N	Local Tax Administration Account
797	Local Tourism Promotion Account
174	Local Toxics Control Account
578	Lottery Administrative Account
477	Lottery Investment Account
21L	Low-Income Home Rehabilitation Revolving Loan Program Account
150	Low-Income Weatherization and Structural Rehabilitation Assistance Account
262	Manufactured Home Installation Training Account
12F	Manufactured/Mobile Home Dispute Resolution Program Account
048	Marine Fuel Tax Refund Account
16P	Marine Resources Stewardship Trust Account
757	Maritime Historic Restoration and Preservation Account
19A	Medicaid Fraud Penalty Account
609	Medical Aid Account
202	Medical Test Site Licensure Account
14R	Military Department Active State Service Account
364	Military Department Capital Account
08H	Military Department Rental and Lease Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
018	Millersylvania Park Current Account
603	Millersylvania Park Trust Account
508	Miscellaneous Enterprise Activities Account
759	Miscellaneous Program Account
784	Miscellaneous Transportation Programs Account
205	Mobile Home Park Relocation Account
844	Money-Purchase Retirement Savings Administrative Account
07A	Mortgage Lending Fraud Prosecution Account
16K	Mortgage Recovery Fund Account
108	Motor Vehicle Account
082	Motorcycle Safety Education Account
16R	Multiagency Permitting Team Account
218	Multimodal Transportation Account
571	Multiuse Roadway Safety Account
03M	Municipal Criminal Justice Assistance Account
413	Municipal Revolving Account
18M	Music Matters Awareness Account
18C	Native Education Public-Private Partnership Account
167	Natural Resources Conservation Areas Stewardship Account
660	Natural Resources Deposit Account
411	Natural Resources Equipment Account
04B	Natural Resources Real Property Replacement Account
154	New Motor Vehicle Arbitration Account
382	Nondebt-Limit General Fund Bond Retirement Account
384	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
383	Nondebt-Limit Reimbursable Bond Retirement Account
386	Nondebt-Limit Revenue Bond Retirement Account
268	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
604	Normal School Permanent Account
21N	Northeast Washington Wolf-Livestock Management Account
20P	Nursing Facility Quality Enhancement Account
732	Nursing Home Civil Penalties Account
09L	Nursing Resource Center Account
877	O.A.S.I. Contributions Account
874	O.A.S.I. Revolving Account
01B	ORV and Nonhighway Vehicle Account
468	Office of Financial Management Central Service Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
436	Office of Financial Management's Labor Relations Service Account
217	Oil Spill Prevention Account
223	Oil Spill Response Account
453	O.M.W.B.E. Enterprises Account
18H	Opportunity Expansion Account
17C	Opportunity Express Account
801	Opportunity Scholarship Custodial Account
18G	Opportunity Scholarship Match Transfer Account
07B	Organ and Tissue Donation Awareness Account
12L	Outdoor Education and Recreation Program Account
070	Outdoor Recreation Account
507	Oyster Reserve Land Account
087	Park Land Trust Revolving Account
02N	Parkland Acquisition Account
159	Parks Improvement Account
269	Parks Renewal and Stewardship Account
203	Passenger Ferry Account
489	Pension Funding Stabilization Account
553	Performance Audits of Government Account
605	Permanent Common School Account
500	Perpetual Surveillance and Maintenance Account
415	Personnel Service Account
22G	Photovoltaic Module Recycling Account
025	Pilotage Account
297	Pipeline Safety Account
885	Plumbing Certificate Account
11M	Poet Laureate Account
20T	Pollution Liability Insurance Agency Underground Storage Tank Revolving Account
544	Pollution Liability Insurance Program Trust Account
08J	Prescription Drug Consortium Account
892	Pressure Systems Safety Account
08K	Problem Gambling Account
07N	Produce Railcar Pool Account
16T	Product Stewardship Programs Account
024	Professional Engineers' Account
777	Prostitution Prevention and Intervention Account
721	Public Employees' and Retirees' Insurance Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
730	Public Employees' and Retirees' Insurance Reserve Account
12V	Public Employees' Benefits Board Medical Benefits Administration Account
631	Public Employees' Retirement System Plan 1 Account
641	Public Employees' Retirement System Combined Plan 2 and 3 Account
887	Public Facility Construction Loan Revolving Account
523	Public Funds Investment Account
04L	Public Health Services Account
319	Public Health Supplemental Account
006	Public Records Efficiency, Preservation and Access Account
635	Public Safety Employees' Retirement System Plan 2 Account
245	Public Safety Reimbursable Bond Account
111	Public Service Revolving Account
234	Public Works Administration Account
058	Public Works Assistance Account
099	Puget Sound Capital Construction Account
320	Puget Sound Crab Pot Buoy Tag Account
109	Puget Sound Ferry Operations Account
14C	Puget Sound Recovery Account
12K	Puget Sound Scientific Research Account
20M	Puget Sound Taxpayer Accountability Account
893	Radiation Perpetual Maintenance Account
20R	Radioactive Mixed Waste Account
16C	Real Estate and Property Tax Administration Assistance Account
06G	Real Estate Appraiser Commission Account
026	Real Estate Commission Account
04F	Real Estate Education Program Account
06R	Real Estate Research Account
027	Reclamation Account
237	Recreation Access Pass Account
267	Recreation Resources Account
04M	Recreational Fisheries Enhancement Account
097	Recreational Vehicle Account
14W	Reduced Cigarette Ignition Propensity Account
209	Regional Fisheries Enhancement Group Account
200	Regional Fisheries Enhancement Salmonid Recovery Account
11B	Regional Mobility Grant Program Account
490	Regional Transportation Investment District Account
11F	Reinvesting in Youth Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
19R	Residential Services and Support Account
041	Resource Management Cost Account
09G	Riparian Protection Account
546	Risk Management Administration Account
12G	Rockfish Research Account
102	Rural Arterial Trust Account
153	Rural Mobility Grant Program Account
687	Rural Rehabilitation Account
689	Rural Washington Loan Account
03R	Safe Drinking Water Account
165	Salary Reduction Account
06A	Salmon Recovery Account
290	Savings Incentive Account
359	School Construction and Skill Centers Building Account
633	School Employees' Retirement System Combined Plan 2 and 3 Account
19B	School for the Blind Account
780	School Zone Safety Account
18V	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
606	Scientific Permanent Account
294	Sea Cucumber Dive Fishery Account
295	Sea Urchin Dive Fishery Account
19F	Seattle Seahawks Account
18R	Seattle Sounders FC Account
19M	Seattle University Account
883	Second Injury Account
407	Secretary of State's Revolving Account
06J	Securities Prosecution Account
775	Seized Contraband Account
403	Self-Insurance Revolving Account
445	Self-Insured Employer Overpayment Reimbursement Account
21P	Sexual Assault Prevention and Response Account
10F	Share the Road Account
433	Shared Game Lottery Account
461	Shared Information Technology System Revolving Account
125	Site Closure Account
14P	Skeletal Human Remains Assistance Account
08L	"Ski & Ride Washington" Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
562	Skilled Nursing Facility Safety Net Trust Fund Account
21K	Skilled Worker Outreach, Recruitment, and Career Awareness Grant Program Account
08M	Small City Pavement and Sidewalk Account
01M	Snowmobile Account
215	Special Category C Account
023	Special Grass Seed Burning Research Account
07K	Special License Plate Applicant Trust Account
488	Special Personnel Litigation Revolving Account
110	Special Wildlife Account
16E	Specialized Forest Products Outreach and Education Account
816	Stadium and Exhibition Center Account
817	Stadium and Exhibition Center Construction Account
22A	State Agency Office Relocation Pool Account
277	State Agency Parking Account
051	State and Local Improvements Revolving Account - Waste Disposal Facilities
055	State and Local Improvements Revolving Account - Waste Disposal Facilities, 1980
072	State and Local Improvements Revolving Account - Water Supply Facilities
057	State Building Construction Account
05W	State Drought Preparedness Account
785	State Educational Trust Fund Account
17E	State Efficiency and Restructuring Account
032	State Emergency Water Projects Revolving Account
08N	State Financial Aid Account
20A	State Flower Account
193	State Forest Nursery Revolving Account
056	State Higher Education Construction Account
795	State Investment Board Commingled Monthly Bond Account
865	State Investment Board Commingled Trust Account
031	State Investment Board Expense Account
577	State Lottery Account
08P	State Parks Education and Enhancement Account
081	State Patrol Highway Account
471	State Patrol Nonappropriated Airplane Revolving Account
035	State Payroll Revolving Account
17P	State Route Number 520 Civil Penalties Account
16J	State Route Number 520 Corridor Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
226	State Seizures Account
075	State Social and Health Services Construction Account
355	State Taxable Building Construction Account
173	State Toxics Control Account
132	State Trade Fair Account
404	State Treasurer's Service Account
607	State University Permanent Account
045	State Vehicle Parking Account
104	State Wildlife Account
466	Statewide Information Technology System Development Revolving Account
472	Statewide Information Technology System Maintenance and Operations Revolving Account
197	Statute Law Committee Publications Account
14L	Streamlined Sales and Use Tax Mitigation Account
748	Student Achievement Council Fund for Innovation and Quality Account
21T	Suicide-safer Homes Project Account
881	Supplemental Pension Account
04H	Surface Mining Reclamation Account
416	Surplus and Donated Food Commodities Revolving Account
02A	Surveys and Maps Account
01P	Suspense Account
511	Tacoma Narrows Toll Bridge Account
642	Teachers' Retirement System Combined Plan 2 and 3 Account
632	Teachers' Retirement System Plan 1 Account
214	Temporary Worker Housing Account
786	TESC License Plate Account
066	The Evergreen State College Capital Projects Account
289	Thurston County Capital Facilities Account
02W	Timber Tax Distribution Account
828	Tobacco Prevention and Control Account
825	Tobacco Settlement Account
495	Toll Collection Account
389	Toll Facility Bond Retirement Account
05M	Tourism Development and Promotion Account
15A	Transitional Housing Operating and Rent Account
550	Transportation 2003 Account (Nickel Account)
410	Transportation Equipment Account
20N	Transportation Future Funding Program Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
144	Transportation Improvement Account
305	Transportation Improvement Board Bond Retirement Account
094	Transportation Infrastructure Account
08T	Transportation Innovative Partnership Account
09H	Transportation Partnership Account
12T	Traumatic Brain Injury Account
076	Treasury Income Account
503	Tuition Recovery Trust Account
196	Unclaimed Personal Property Account
182	Underground Storage Tank Account
01R	Undistributed Receipts Account
620	Unemployment Compensation Account
119	Unemployment Compensation Administration Account
622	Unemployment Compensation Federal Employees' Benefit Payment Account
04E	Uniform Commercial Code Account
438	Uniform Dental Plan Benefits Administration Account
439	Uniform Medical Plan Benefits Administration Account
12H	Uniformed Service Shared Leave Pool Account
19J	Universal Communications Services Account
16G	Universal Vaccine Purchase Account
348	University of Washington Bond Retirement Account
064	University of Washington Building Account
387	University of Washington Facilities Bond Retirement Account
505	University of Washington - University Hospital Account
774	UW License Plate Account
260	UW Operating Fees Account
04V	Vehicle License Fraud Account
07C	Vessel Response Account
11V	Veteran Estate Management Account
12W	Veterans Conservation Corps Account
10K	Veterans Innovations Program Account
08V	Veterans Stewardship Account
213	Veterans' Emblem Account
526	Veterans' Memorial Account
575	Vocational Education Revolving Account - Corrections
17V	Volunteer Firefighters Account
204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
614	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
071	Warm Water Game Fish Account
799	Washington Achieving a Better Life Experience Program Account
11K	Washington Auto Theft Prevention Authority Account
09J	Washington Coastal Crab Pot Buoy Tag Account
463	Washington College Savings Program Account
15C	Washington Community Technology Opportunity Account
653	Washington Distinguished Professorship Trust Account
20G	Washington Farmers and Ranchers Account
17H	Washington Global Health Technologies and Product Development Account
534	Washington Graduate Fellowship Trust Account
532	Washington Housing Trust Account
20E	Washington Internet Crimes Against Children Account
773	Washington Interstate Commission of Higher Education Professional Student Exchange Program Trust Account
882	Washington Judicial Retirement System Account
819	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
829	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
09T	Washington Main Street Trust Fund Account
17F	Washington Opportunity Pathways Account
837	Washington Promise Scholarship Account
21C	Washington Sexual Assault Kit Account
21G	Washington State Aviation Account
525	Washington State Combined Fund Drive Account
498	Washington State Council of Fire Fighters Benevolent Account
16F	Washington State Flag Account
14E	Washington State Heritage Center Account
645	Washington State Historical Trust Account
06H	Washington State Legacy Project, State Library, and Archives Account
615	Washington State Patrol Retirement System Plan 1 Account
630	Washington State Patrol Retirement System Plan 2 Account
347	Washington State University Bond Retirement Account
062	Washington State University Building Account
21A	Washington State Wrestling Account
20W	Washington Tennis Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
551	Washington Youth and Families Account
08W	“Washington’s National Park Fund” Account
044	Waste Reduction, Recycling, and Litter Control Account
08R	Waste Tire Removal Account
21H	Wastewater Treatment Plant Operator Certification Account
727	Water Pollution Control Revolving Account
564	Water Pollution Control Revolving Administration Account
11W	Water Quality Capital Account
176	Water Quality Permit Account
16V	Water Rights Processing Account
10G	Water Rights Tracking System Account
04W	Waterworks Operator Certification Account
09A	We Love Our Pets Account
065	Western Washington University Capital Projects Account
14A	Wildlife Rehabilitation Account
007	Winter Recreation Program Account
19W	Wolf-livestock Conflict Account
160	Wood Stove Education and Enforcement Account
163	Worker and Community Right to Know Account
776	WSU License Plate Account
271	WSU Operating Fees Account
778	WWU License Plate Account
19K	Yakima Integrated Plan Implementation Account
20C	Yakima Integrated Plan Implementation Taxable Bond Account
565	Yakima Integrated Plan Implementation Revenue Recovery Account
818	Youth Athletic Facility Account
235	Youth Tobacco and Vapor Products Prevention Account



## 75.40 General Ledger Account Codes

**75.40.10**

October 1, 2016

**Sequential by code number**

**GL CODE**

**GENERAL LEDGER CODE**

**0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)**

0001	Estimated cash receipts
0002	Estimated cash disbursements
0003	Estimated 25 <sup>th</sup> month cash disbursements
0004	Estimated encumbrances
0005	Estimated unallotted FTEs
0006	Estimated accrued receipts
0064	Estimated contract expenditures
0110	Approved estimated FTEs
0111	Adjusted estimated FTEs
0120	Actual FTEs
0130	Accrued FTEs
0139	Receivable liquidations
0140	FTE liquidations
0159	Liability liquidations
0311	Adjusted estimated revenue
0611	Approved unallotted
0612	Adjusted unallotted
0613	Adjusted unallotted
0621	Approved allotments
0622	Adjusted allotments
0623	Adjusted allotments
0631	Approved reserve
0632	Adjusted reserve
0633	Adjusted reserve
0651	Federal cost allocation expenditures
0910	Budgetary control
0995	Expenditure control
0998	Statistical clearing

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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**1000 - ASSETS OTHER THAN CAPITAL****1100 - CASH**

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

**1200 - INVESTMENTS**

1205	Temporary and/or Pooled Cash Investments
1206	Investments with Local Government Investment Pool
1209	Short-Term Portion of Long-Term Investments
1210	Investments
1215	Investments under Reverse Repurchase Agreements
1216	Collateral held under Securities Lending Agreements
1219	Investments in Commingled Trust Funds (SIB Only)
1220	Unamortized Premiums on Investments
1230	Unamortized Discounts on Investments
1240	Restricted Cash and Investments – Noncurrent
1271	Commingled Trust Funds Investments (SIB Only)
1272	Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)
1273	Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)
1278	Commingled Trust Funds Valuation Allowance - Investments (SIB Only)
1280	Valuation Allowance - Investments

**1300 - SHORT-TERM RECEIVABLES****1310 and 1320 - SHORT-TERM RECEIVABLES**

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

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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**1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES**

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

**1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES**

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

**1380 and 1390 - OTHER SHORT-TERM RECEIVABLES**

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

**1400 - INVENTORIES**

1410	Consumable Inventories
1415	Donated Inventories
1420	Merchandise Inventories
1430	Work-in-Process Inventories
1440	Raw Materials Inventories
1450	Livestock

**1500 - PREPAID EXPENSES**

1510	Prepaid Expenses
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**1600 - LONG-TERM RECEIVABLES**

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
	<b><u>1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u></b>
1641	Allowance for Uncollectible Taxes Receivable
1644	Allowance for Uncollectible Loans Receivable
1649	Allowance for Uncollectible Other Receivables
	<b><u>1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES</u></b>
1651	Due from Federal Government
1652	Due from Other Governments
1653	Due from Other Funds
1654	Due from Other Agencies
1655	Allowance for Forgivable Loans – Other Governments
1659	Due from Component Units
1667	Due from Other Funds – Internal Lending (UW Only)
	<b><u>1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION</u></b>
1810	Amount Available in Debt Service Funds
1820	Amount to be Provided for Retirement of Long-Term Obligations
	<b><u>1900 - OTHER ASSETS</u></b>
1910	Unamortized Discounts on Bonds Sold
1911	Unamortized Discounts on Certificates of Participation
1919	Other Noncurrent Assets
1950	Investment in Joint Ventures
1960	Restricted Net Pension Asset
	<b><u>1970 - DEFERRED OUTFLOWS OF RESOURCES</u></b>
1971	Deferred Outflows on COP Refundings
1972	Deferred Outflows on Bond Refundings
1973	Deferred Outflows on Hedging Derivatives
1974	Deferred Outflows on Pensions
	<b><u>2000 - CAPITAL ASSETS</u></b>
	<b><u>2100 - NON-DEPRECIABLE CAPITAL ASSETS</u></b>
2110	Land
2120	Transportation Infrastructure – Modified Approach
2130	Art Collections, Library Reserve Collections, and Museum and Historical Collections
2140	Intangible Assets with Indefinite Useful Lives
	<b><u>2200 - BUILDINGS</u></b>
2210	Buildings and Building Improvements
2220	Allowance for Depreciation – Buildings

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
	<b><u>2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u></b>
2310	Improvements other than Buildings
2320	Allowance for Depreciation – Improvements other than Buildings
2350	Leasehold Improvements
2360	Allowance for Depreciation – Leasehold Improvements
2370	Infrastructure
2380	Allowance for Depreciation – Infrastructure
	<b><u>2400 - FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</u></b>
2410	Furnishings and Equipment
2420	Allowance for Depreciation – Furnishings and Equipment
2430	Library Resources
2440	Allowance for Depreciation – Library Resources
2450	Art Collections, Library Reserve Collections, and Museum and Historical Collections
2460	Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections
2470	Intangible Assets with Definite Useful Lives
2480	Allowance for Amortization – Intangible Assets
	<b><u>2500 - CONSTRUCTION IN PROGRESS</u></b>
2510	Construction in Progress
	<b><u>3000 - REVENUES AND OTHER FINANCING SOURCES</u></b>
	<b><u>3100 - ESTIMATED REVENUES</u></b>
3110	Approved Estimated Revenues
3198	Estimated Revenue – Original
	<b><u>3200 - ACTUAL REVENUES</u></b>
3205	Accrued Revenues
3210	Cash Revenues
3213	Gains and Losses on Sales of Capital Assets
3215	Immaterial Adjustments to Prior Periods
3220	Noncash Revenues
3221	Other Financing Sources
3225	Revenue Adjustments/Eliminations (GAAP)
3260	Estimated Accrued Revenues

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
	<b><u>4300 - CASH IN CUSTODY OF STATE TREASURER</u></b>
4310	Current Treasury Cash Activity (OST Only)
4315	Warrants Outstanding (OST Only)
4320	Beginning Treasury Cash Balance Administering Agency (OFM Only)
4325	Beginning Treasury Cash Balance – Agency
	<b><u>5000 - LIABILITIES</u></b>
	<b><u>5100 - SHORT-TERM LIABILITIES</u></b>
	<b><u>5110 - SHORT-TERM PAYABLES</u></b>
5111	Accounts Payable
5112	Interest Payable
5113	Claims and Judgments Payable
5114	Annuities Payable (LOT Only)
5115	Contracts Payable
5116	Retained Percentages Payable
5117	Construction Contracts Payable
5118	Benefits Claims Payable (L&I Only)
5119	Employee Insurance Benefits Payable
	<b><u>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</u></b>
5121	Matured Bonds Payable
5122	Matured Interest Payable
5123	Investment Trades Pending Payable
5124	Accrued Salaries and Fringe Benefits Payable
5125	Accrued Vacation Leave Payable
5126	Accrued Prizes Payable (LOT Only)
5127	Accrued Sick Leave Payable
5128	Accrued Compensatory Time Payable
5130	Due to Fiscal Agents
5140	Due to Terminated Employees
5145	Due to Deceased Employees' Estates
5148	L & I Retrospective Program Estimated Premium Refund Payables
5149	L & I Claims Administration Expense Payable
	<b><u>5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES</u></b>
5150	Due to Other Funds – Advances
5151	Due to Federal Government
5152	Due to Other Governments
5153	Due to Other Funds

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
5154	Due to Other Agencies
5155	Due to Other Funds – Pooled Cash and Investments
5156	Due to Owner Funds – Local Government Investment Pool (OST Only)
5157	Due to Owner Funds – Commingled Trust Funds Investment Income (SIB Only)
5158	Due to Department of Revenue – Taxes
5159	Due to Primary Government
	<b><u>5160 - SHORT-TERM BONDS PAYABLE</u></b>
5161	General Obligation (GO) Bonds Payable
5162	Revenue Bonds Payable
5163	Limited Obligation Bonds Payable
5164	Zero-Coupon GO Bonds Payable
5165	Accreted Interest Payable - Zero-Coupon Bonds
5167	General Revenue Bonds Payable – Internal Lending (UW Only)
5169	Other Bonds Payable
	<b><u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>
5171	Installment-Purchase Contracts Payable
5172	Lease-Purchase Agreements Payable
5173	Certificates of Participation/Notes Payable
	<b><u>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</u></b>
5181	Employee Insurance Deductions Payable
5182	EBT Authorized Benefits Payable
5183	Liability for Expunged EBT Benefits
5184	Tuition Benefits Payable
5187	Industrial Insurance and Medical Aid Deductions Payable
5188	Savings Bond Deductions Payable
5189	Garnishment Deductions Payable
5190	Unearned Revenues
5191	Deposits Payable
5193	Liability for Unclaimed Property Refunds
5194	Liability for Canceled Warrants/Checks
5195	Deferred Expenditure Recoveries
5196	Obligations under Reverse Repurchase Agreements
5197	Obligations under Securities Lending Agreements
5198	Loans Payable
5199	Other Liabilities

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
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**5200 - LONG-TERM OBLIGATIONS****5210, 5220, and 5240 - LONG-TERM PAYABLES**

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

**5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA-  
GOVERNMENTAL PAYABLES**

5251	Due to Federal Government
5252	Due to Other Governments
5253	Due to Other Funds
5254	Due to Other Agencies
5259	Due to Primary Government

**5260 - LONG-TERM BONDS PAYABLE**

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

**5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE**

5271	Installment-Purchase Contracts Payable
5272	Lease-Purchase Agreements Payable
5273	Certificates of Participation/Notes Payable

**5280 and 5290 - OTHER LONG-TERM OBLIGATIONS**

5281	Net Pension Liability
5282	Other Postemployment Benefits Obligation
5284	Tuition Benefits Payable
5285	Benefits Claims Payable (L&I Only)
5286	Claims Administration Expense Payable (L&I Only)
5287	Pollution Remediation Obligation
5290	Unearned Revenues
5291	Deposits Payable
5293	Liability for Unclaimed Property Refunds

## Uniform Chart of Accounts

<b>GL CODE</b>	<b>GENERAL LEDGER CODE</b>
5297	Fees Payable
5298	Other Obligations – Capital Related
5299	Other Obligations
	<b><u>5900 - OTHER CREDITS</u></b>
5910	Unamortized Premiums on Bonds Sold
5920	Unamortized Premiums on COPs Sold
	<b><u>5192, 5266, 5268, 5283, and 5292 - DEFERRED INFLOWS OF RESOURCES</u></b>
5192	Unavailable Revenues – Short-term
5265	Deferred Inflows on Pensions
5266	Deferred Inflows on COP Refundings
5268	Deferred Inflows on Bond Refundings
5283	Deferred Inflows on Hedging Derivatives
5292	Unavailable Revenues – Long-term
	<b><u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b>
	<b><u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u></b>
6110	Approved Unallotted Expenditure Authority
6120	Approved Lapsing
	<b><u>6200 - ALLOTMENTS</u></b>
6210	Approved Allotments
6215	Estimated Unallotted Expenses
	<b><u>6300 - RESERVES</u></b>
6310	Approved Reserves
	<b><u>6400 - OTHER ALLOTMENT CHARGES</u></b>
6410	Encumbrances
	<b><u>6500 - EXPENDITURES/EXPENSES</u></b>
6505	Accrued Expenditures/Expenses
6510	Cash Expenditures/Expenses
6511	Depreciation/Amortization Expense
6512	Amortization Expense
6514	Capital Asset Acquisitions by Lease-Purchase Agreements or Certificates of Participation
6515	Bad Debts Expense
6516	Cost of Goods Sold

## Uniform Chart of Accounts

<b>GL CODE</b>	<b>GENERAL LEDGER CODE</b>
6525	Expense Adjustments/Eliminations (GAAP)
6560	Estimated Accrued Expenditures/Expenses
6591	Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)
6592	Interest Expense (General Long-Term Obligations Subsidiary Account Only)
6593	Amortization Expense (General Long-Term Obligations Subsidiary Account Only)
6594	Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)
6595	Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)
6596	Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)
6597	Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
6598	Pension Expense (General Long-Term Obligations Subsidiary Account Only)
<b><u>7000 - AFRS/TREASURY CLEARING</u></b>	
<b><u>7100 - IN-PROCESS CONTROL</u></b>	
7110	Receipts In-Process
7120	Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
7130	Warrant Cancellations In-Process
7140	Journal Vouchers In-Process
<b><u>9000 - FUND BALANCE AND NET POSITION</u></b>	
<b><u>9100 - BUDGETARY CONTROL</u></b>	
9100	Budgetary Control Summary
<b><u>9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE</u></b>	
9110	Nonspendable Permanent Fund Principal
9112	Nonspendable Permanent Funds – Unrealized Gain/Loss
9120	Nonspendable Consumable Inventories
9130	Nonspendable Student Loans Receivable
9131	Nonspendable Receivables – Long-Term
<b><u>9200 - RESTRICTED FUND BALANCE</u></b>	
9230	Restricted for Higher Education
9231	Restricted for Permanent Funds – Realized Investment Losses
9232	Restricted for Education

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
9234	Restricted for Transportation
9235	Restricted for Bond Covenants
9238	Restricted for Other Purposes
9240	Restricted for Human Services
9242	Restricted for Wildlife and Natural Resources
9244	Restricted for Local Grants and Loans
9246	Restricted for School Construction
9248	Restricted for State Facilities
9250	Restricted for Budget Stabilization
9252	Restricted for Debt Service
9255	Restricted for Cash and Investments with Escrow Agents and Trustees
9260	Restricted for Pollution Remediation Liabilities
9270	Restricted for Unspent Bond Proceeds
9271	Restricted for Operations and Maintenance Reserve
9272	Restricted for Repair and Replacement Reserve
9273	Restricted for Revenue Stabilization
9274	Restricted for Unspent GARVEE Bond Proceeds
9275	Restricted for Deferred Sales Tax
9283	Restricted for Third Tier Debt Service
9284	Restricted for Fourth Tier Debt Service
9285	Restricted for GARVEE Bond Debt Service
	<b><u>9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE</u></b>
9310	Committed for Higher Education
9311	Committed for Education
9320	Committed for Transportation
9321	Committed for Other Purposes
9323	Committed for Human Services
9324	Committed for Wildlife and Natural Resources
9325	Committed for Local Grants and Loans
9330	Committed for State Facilities
9340	Committed for Debt Service
	<b><u>9370 - ASSIGNED FUND BALANCE</u></b>
9370	Assigned for Working Capital (OFM Only)
9372	Assigned for Other Purposes
	<b><u>9390 - UNASSIGNED FUND BALANCE</u></b>
9390	Unassigned
	<b><u>9510, 9513 and 9514 - BUDGETARY RESERVES</u></b>
9510	Reserved for Encumbrances
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority
<b><u>9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET POSITION</u></b>	
9350	Net Investment in Capital Assets (OFM Only)
9400	Accumulated Earnings (Losses)
9410	Restricted Net Position
9450	Unrestricted Net Position (OFM Only)
9545	Restricted for Unemployment Compensation
9546	Restricted for Pensions
<b><u>9550 and 9600 - NET POSTION RESTRICTED FOR PENSIONS AND OTHER TRUSTS</u></b>	
9550	Restricted for Pensions
9551	Restricted for Deferred Compensation Participants
9554	Restricted for Local Government Investment Pool Participants
9601	Restricted for Members (DRS Only)
9603	Restricted for Benefits (DRS Only)
9604	Restricted for Benefits – Medical (DRS Only)
9607	Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only)
9608	Restricted for Members Defined Contributions – SIB (DRS Only)
9609	Restricted for Members Defined Contributions – Self-Directed (DRS Only)
<b><u>9700 - FUND BALANCE/NET POSTION CHANGES AND CORRECTIONS</u></b>	
9720	Prior Period Material Corrections (OFM Only)
9721	Fund Type Reclassification Changes (OFM Only)
9722	Accounting Policy Changes (OFM Only)
9723	Capital Asset Policy Changes
<b><u>9800 - GENERAL CAPITAL ASSETS VALUATION</u></b>	
9850	Investment in General Capital Assets
<b><u>9900 - AFRS CLEARING</u></b>	
9910	Current Period Clearing (Subsidiary Accounts Only)
9920	Current Period Clearing (All Fund Types Except Subsidiary Accounts)
9940	Reserve Clearing (DRS Only)
9998	Beginning Balance Clearing (OFM Only)

**75.40.20**

October 1, 2016

**Sequential by code number with description**

**GL CODE**

**GENERAL LEDGER CODE DESCRIPTION**

**0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE) ACCOUNTS**

0001

Estimated cash receipts

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

0002

Estimated cash disbursements

Cash disbursements are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, and ACH transfers paid by the state during a period regardless of when the related obligations are incurred.

0003

Estimated 25<sup>th</sup> month cash disbursements

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

0004

Estimated encumbrances

This GL code is used to record estimated encumbrances.

0005

Estimated unallotted FTEs

This GL code is used to record estimated unallotted FTEs.

0006

Estimated accrued receipts

This GL code is used to record estimated accrued receipts.

0064

Estimated contract expenditures

This GL code is used to record estimated contract expenditures.

0110

Approved estimated FTEs

Equivalent of 2088 hours of work in a fiscal year. "Approved" indicates that OFM has reviewed and approved the allotment.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0111	Adjusted estimated FTEs  Equivalent of 2088 hours of work in a fiscal year. "Adjusted" indicates that this is an allotment change made by the agency and is not reviewed and approved by OFM.
0120	Actual FTEs  This GL code is used to record FTEs disbursed from July 1 to June 30.
0130	Accrued FTEs  This GL code is used to record FTEs that have not yet been disbursed.
0139	Receivable liquidations  This GL code is used to record receivable liquidations.
0140	FTE liquidations  This GL code is used to record FTE liquidations (DSHS and HCA).
0159	Liability liquidations  This GL code is used to record liability liquidations.
0311	Adjusted estimated revenue  The balance of this GL code represents revenues estimated to be received during the biennium. Adjusted means OFM does not review and approve these estimates.
0611	Approved unallotted (Opt. #1 Object)  Expenditure authority not specifically scheduled for expenditure. Approved means OFM has reviewed and approved these estimates.
0612	Adjusted unallotted (Opt. #1 Src. & Opt. #2)  Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0613	Adjusted unallotted (Opt. #1 Object)  Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0621	Approved allotments (Opt. #1 Object)  Monthly estimates by object and account, reviewed and approved by OFM.
0622	Adjusted allotments (Opt. #1 Src. & Opt. #2)  Monthly estimates by object and account (Option 1) or by object (Option 2) adjusted by the agency and not approved by OFM.
0623	Adjusted allotments (Opt. #1 Object)  Monthly estimates by object and account (Option 1) adjusted by the agency and not approved by OFM.
0631	Approved reserve (Opt. #1 Object)  The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Approved indicates the allotment is approved by OFM.
0632	Adjusted reserve (Opt. #1 Src. & Opt. #2)  The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.
0633	Adjusted reserve (Opt. #1 Object)  The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.
0651	Federal cost allocation expenditures  This GL code is used to record federal cost allocation expenditures.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0910	<p>Budgetary control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0995	<p>Expenditure control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0998	<p>Statistical clearing</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts.</p>
<b><u>1000 - ASSETS OTHER THAN CAPITAL</u></b>	
<b><u>1100 - CASH</u></b>	
1110	<p>Cash in Bank</p> <p>This GL code is used to record all cash in the bank. This includes demand accounts such as checking and savings accounts. For treasury and treasury trust funds, only the State Treasurer uses this GL code. For local funds, this GL code is used by the individual state agency.</p>
1120	<p>Undeposited Local Cash</p> <p>This GL code is used to record cash on hand received by an agency for deposit into a bank account outside the treasury.</p>
1130	<p>Petty Cash</p> <p>This GL code is used to record petty cash on hand or in bank accounts for the purpose of making change or paying small obligations.</p>
1140	<p>Restricted Cash and Investments - Current Operations</p> <p>This GL code is used to record restricted cash and investments held by escrow agents and trustees that will be used in current operations for the payment of current liabilities. Examples include amounts held pursuant to a third party agreement that will be expended for current operations and amounts held to liquidate a current liability such as the retained percentage of contracts payable.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1150	<p>Cash with Fiscal Agents</p> <p>This GL code is used to record cash deposited with fiscal agents for the payment of state obligations. Amounts held may be restricted.</p>
<b><u>1200 - INVESTMENTS</u></b>	
1205	<p>Temporary and/or Pooled Cash Investments</p> <p>This GL code is used to record the temporary and/or pooled investment of surplus cash balances or those investments that are readily convertible to known amounts of cash and so near their maturity when purchased that they present insignificant risk of changes in value because of changes in interest rates.</p>
1206	<p>Investments with Local Government Investment Pool</p> <p>This GL code is used to record the temporary investment of surplus funds with the Local Government Investment Pool. Statewide, all GL Codes 1206 and 5156 are to be in balance.</p>
1209	<p>Short-Term Portion of Long-Term Investments</p> <p>This GL code is used to record the portion of long-term investments that will mature within one year. This would include investments purchased in a current or prior period that are now within 12 months of maturity, except those in GL Code 1205.</p>
1210	<p>Investments</p> <p>This GL code is used to record the cost or par value of long-term securities or other assets that (a) are held primarily for the purpose of income or profit and (b) have present service capacity based solely on the ability to generate cash or to be sold to generate cash. These are investments that do not qualify as “Temporary and/or Pooled Cash Investments” (GL Code 1205) or “Short-Term Portion of Long-Term Investments” (GL Code 1209). Fair value adjustments are recorded to “Valuation Allowance – Investments” (GL Code 1280).</p> <p>In certain circumstances in governmental funds, this amount should be reflected in “Nonspendable Investments” (GL Code 9123) offset by “the appropriate fund equity GL code. Changes in fair value are reported in GL Code 1280. Premiums are reported in GL Code 1220 and Discounts are reported in GL Code 1230.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1215	<p>Investments under Reverse Repurchase Agreements</p> <p>This GL code is used to record the carrying value of investments underlying reverse repurchase and similar agreements.</p>
1216	<p>Collateral held under Securities Lending Agreements</p> <p>This GL code is used to record the carrying value of the cash and securities received as collateral from the borrower under securities lending agreements where the state has the ability to pledge or sell the collateral. Corresponding liabilities are recorded in GL Code 5197.</p>
1219	<p>Investments in Commingled Trust Funds (SIB Only)</p> <p>This GL code is used to record cash contributions of nonagency type funds to commingled trust funds. At the end of a fiscal year, this GL code is to equal zero.</p>
1220	<p>Unamortized Premiums on Investments</p> <p>This GL code is used to record that portion of the excess of the amount paid for securities over their face value that has not yet been amortized.</p>
1230	<p>Unamortized Discounts on Investments</p> <p>This GL code is used to record that portion of the excess of the face value of securities over the amount paid for them that has not yet been amortized.</p>
1240	<p>Restricted Cash and Investments - Noncurrent</p> <p>This GL code is used to record cash and investments held by escrow agents and trustees that are restricted and will not be used in current operations. Examples include amounts held pursuant to an advance refunding agreement; amounts restricted by debt covenant for the acquisition or construction of noncurrent assets; or amounts held in trust pursuant to a third party agreement that will not be used in current operations.</p>
1271	<p>Commingled Trust Funds Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record the value of long-term securities and real estate held for the production of income.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1272	<p>Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of amounts paid for securities over their face value that has not yet been amortized.</p>
1273	<p>Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of the face value of securities over amounts paid for them that has not yet been amortized.</p>
1278	<p>Commingled Trust Funds Valuation Allowance – Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record fair value changes in investments in workers’ compensation and pension trust funds. This GL code is not to be used in funds with investments accounted for on a cost basis.</p>
1280	<p>Valuation Allowance – Investments</p> <p>This GL code is used to record fair value changes (increases and decreases) relating to investments.</p>
	<p><b><u>1300 - SHORT-TERM RECEIVABLES</u></b></p> <p>Receivables that are due or expected to be collected within one year.</p>
	<p><b><u>1310 and 1320 - SHORT-TERM RECEIVABLES</u></b></p>
1311	<p>Taxes Receivable</p> <p>The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges.</p>
1312	<p>Accounts Receivable</p> <p>The balance of this GL code represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1313	<p>Notes Receivable</p> <p>The balance of this GL code represents the uncollected portion of notes receivable. A note is defined as an unconditional written promise, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by the state as a designated payee or by endorsement.</p>
1314	<p>Loans Receivable</p> <p>The balance of this GL code represents the uncollected portion of loans receivable. Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1315	<p>Commingled Trust Funds Interest Receivable (SIB Only)</p> <p>The balance of this GL code represents the amount of interest receivable on commingled trust funds investments.</p>
1316	<p>Interest and Dividends Receivable</p> <p>The balance of this GL code represents the amount of interest and dividends receivable on investments.</p>
1317	<p>Other Interest Receivable</p> <p>The balance of this GL code represents the amount of interest receivable on state contract and loan programs.</p>
1318	<p>Unbilled Receivables</p> <p>The balance of this GL code represents the estimated amount of accounts receivable not yet billed to recipients of government goods and services.</p>
1319	<p>Other Receivables</p> <p>The balance of this GL code represents other receivables billed or supported by other evidence of indebtedness.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1320	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the amount of private donation pledges due within one year where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1323	<p>Investment Trades Pending Receivable</p> <p>This GL code is used to record the value of the pending proceeds due at settlement date for investment sales recorded on a trade date basis.</p>
1324	<p>Salaries and Fringe Benefits Receivable</p> <p>The balance of this GL code represents receivables due from individuals or organizations for salaries and fringe benefits.</p>
1328	<p>Tax Liens Receivable</p> <p>The balance of this GL code represents legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this GL code include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.</p>
<p><b><u>1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES</u></b></p>	
	<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the current receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>
1341	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of taxes receivable that is estimated will never be collected.</p>
1342	<p>Allowance for Uncollectible Accounts Receivable</p> <p>The balance of this GL code represents the portion of accounts receivable that is estimated will never be collected.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1343	<p>Allowance for Uncollectible Notes Receivable</p> <p>The balance of this GL code represents the portion of notes receivable that is estimated will never be collected.</p>
1344	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this GL code represents the portion of loans receivable that is estimated will never be collected.</p>
1346	<p>Allowance for Uncollectible Interest Receivable on Investments</p> <p>The balance of this GL code represents the portion of interest receivable on investments which is estimated will never be collected.</p>
1347	<p>Allowance for Uncollectible Other Interest Receivable</p> <p>The balance of this GL code represents the portion of interest receivable on assets other than taxes and investments which is estimated will never be collected.</p>
1348	<p>Allowance for Uncollectible Tax Liens Receivable</p> <p>The balance of this GL code represents the portion of tax liens receivable that is estimated will never be collected.</p>
1349	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of other receivables which is estimated will never be collected.</p>
<b><u>1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</u></b>	
1350	<p>Due from Other Funds – Advances</p> <p>The balance of this GL code represents advances due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1351	<p>Due from Federal Government</p> <p>The balance of this GL code represents amounts due from federal agencies.</p>
1352	<p>Due from Other Governments</p> <p>The balance of this GL code represents amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>
1353	<p>Due from Other Funds</p> <p>The balance of this GL code represents amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.</p>
1354	<p>Due from Other Agencies</p> <p>The balance of this GL code represents amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
1355	<p>Due from Other Funds – Pooled Cash and Investments</p> <p>The balance of this GL code represents amounts due from a fund within an agency into which surplus cash balances from other funds have been pooled for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>
1359	<p>Due from Component Units</p> <p>The balance of this GL code represents amount due from the state's discrete component units, for example the state's financing authorities.</p>
<b><u>1380 and 1390 - OTHER SHORT-TERM RECEIVABLES</u></b>	
1381	<p>L &amp; I Premium Estimated Receivables</p> <p>The balance of this GL code represents the current portion of the actuarial estimate of premiums due.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1382	L & I Self-Insurance Receivables  The balance of this GL code represents the current portion of workers compensation amounts due from self-insured employers.
1383	Travel Advances  The balance of this GL code represents the amount of outstanding travel advances.
<b><u>1400 - INVENTORIES</u></b>	
1410	Consumable Inventories  The balance of this GL code represents the cost (or fair value if donated) of inventories of consumable materials, supplies, and foodstuffs.
1415	Donated Inventories  The balance of this GL code represents the value of inventoriable federally donated commodities and other donated inventoriable items.
1420	Merchandise Inventories  The balance of this GL code represents the cost of goods held for resale rather than for use in operations.
1430	Work-in-Process Inventories  The balance of this GL code represents the value of items of tangible personal property that are in process of production for sale in the ordinary course of business.
1440	Raw Materials Inventories  The balance of this GL code represents the value of items of tangible personal property that are to be currently consumed either directly or indirectly in the production of goods or services to be available for sale.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1450	<p>Livestock</p> <p>The balance of this GL code represents the cost of livestock that are to be consumed either directly or indirectly in the production of goods or services to be available for sale (excludes educational, laboratory and research animals).</p>
<b><u>1500 - PREPAID EXPENSES</u></b>	
1510	<p>Prepaid Expenses</p> <p>The balance of this GL code represents the amount of disbursements made for benefits not yet received. Prepaid expenses differ from deferred charges in that prepaid expenses are spread over a shorter period of time and are regular recurring costs of operations.</p>
<b><u>1600 - LONG-TERM RECEIVABLES</u></b>	
1611	<p>Taxes Receivable</p> <p>The balance of this GL code represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.</p>
1614	<p>Loans Receivable</p> <p>The balance of this GL code represents the long-term portion of loans receivable.</p> <p>Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1615	<p>Allowance for Forgivable Loans – Nonprofits</p> <p>The balance of this GL code offsets forgivable loans to nonprofit organizations.</p>
1619	<p>Other Receivables</p> <p>The balance of this GL code represents long-term other receivables billed or supported by other evidences of indebtedness.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1620	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1629	<p>Present Value Allowance (SAC Only)</p> <p>This GL code is used to record an offset to GL Code 1619 Other Receivables in accordance with GASB Statement No. 62 to report the actuarial present value of Other Receivables.</p>
<b><u>1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u></b>	
	<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the long-term receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>
1641	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected.</p>
1644	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this GL code represents the portion of long-term loans receivable that is estimated will never be collected.</p>
1649	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of long-term other receivables that is estimated will never be collected.</p>
<b><u>1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES</u></b>	
1651	<p>Due from Federal Government</p> <p>The balance of this GL code represents long-term amounts due from federal agencies.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1652	<p>Due from Other Governments</p> <p>The balance of this GL code represents long-term amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>
1653	<p>Due from Other Funds</p> <p>The balance of this GL code represents long-term amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
1654	<p>Due from Other Agencies</p> <p>The balance of this GL code represents long-term amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
1655	<p>Allowance for Forgivable Loans – Other Governments</p> <p>The balance in this GL code offsets the amount of forgivable loans to other governments.</p>
1659	<p>Due from Component Units</p> <p>The balance of this GL code represents amounts due from the state's discrete component units, for example the state's financing authorities.</p>
1667	<p>Due from Other Funds - Internal Lending (UW Only)</p> <p>The balance of this GL code represents amounts due from the University of Washington (UW) internal lending program for central borrowing to the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>
<b><u>1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION</u></b>	
1810	<p>Amount Available in Debt Service Funds</p> <p>The balance of this GL code represents the amount of fund balance available in debt service funds for the retirement of general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1820	<p>Amount to be Provided for Retirement of Long-Term Obligations</p> <p>The balance of this GL code represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.</p>
	<p><b><u>1900 - OTHER ASSETS</u></b></p>
1910	<p>Unamortized Discounts on Bonds Sold</p> <p>The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount - Bonds."</p>
1911	<p>Unamortized Discounts on Certificates of Participation</p> <p>The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3221 Revenue Source Code 0868 "Original Issue Discount - COPs."</p>
1919	<p>Other Noncurrent Assets</p> <p>This GL code is used to record other noncurrent assets such as unamortized bond insurance costs.</p>
1950	<p>Investment in Joint Ventures</p> <p>This GL code is used to record explicit, measurable equity interests in joint ventures.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1960	<p>Restricted Net Pension Asset</p> <p>The balance of this GL code represents the state's proportionate share of overfunded defined benefit pension plans.</p>
	<p><b><u>1970 - DEFERRED OUTFLOWS OF RESOURCES</u></b></p> <p>Deferred outflows of resources represent a consumption of net position by the state that is applicable to a future reporting period.</p>
1971	<p>Deferred Outflows on Certificate of Participation (COP) Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) COP and the net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
1972	<p>Deferred Outflows on Bond Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
1973	<p>Deferred Outflows on Hedging Derivatives</p> <p>The balance of this GL code represents the decrease in fair value of hedging derivatives where the hedged items are neither assets nor liabilities reported at fair value.</p>
1974	<p>Deferred Outflows on Pensions</p> <p>The balance of this GL code represents deferred outflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP "Net Pension Liability Adjustment (Proprietary Accounts Only)" or WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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**2000 - CAPITAL ASSETS**

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

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

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

- Non-Depreciable Capital Assets
- Depreciable Capital Assets

**2100 - NON-DEPRECIABLE CAPITAL ASSETS**

2110	Land
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The balance of this GL code represents the original cost, or estimated value at time of donation, of land owned by the state. Land also includes land use rights with indefinite useful lives, such as easements, mineral, timber, and water rights, acquired with the purchase of the underlying land.

2120	Transportation Infrastructure – Modified Approach
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The balance of this GL code represents the cost of the state highway system operated by the Department of Transportation. These assets normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets, and include roads, bridges, tunnels, and drainage systems related to roads. Infrastructure included in this category use the modified approach to depreciation. (Depreciable transportation infrastructure and all other infrastructure assets are categorized under "Infrastructure" GL Code 2370).

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2130	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are not diminished over time and meet the criteria for a non-capitalizable collection (refer to Subsection 30.20.22.a), but are capitalized at the discretion of the agency.</p>
2140	<p>Intangible Assets with Indefinite Useful Lives</p> <p>The balance of this GL code represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset such as permanent easements or water rights not acquired with a land purchase. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives" and GL 2110 "Land."</p>
<b><u>2200 - BUILDINGS</u></b>	
2210	<p>Buildings and Building Improvements</p> <p>The balance of this GL code represents the cost of permanent buildings and any capitalized improvements to such buildings. It does not include furniture, fixtures, or other equipment not an integral part of the building, or leasehold improvements that are separately categorized.</p>
2220	<p>Allowance for Depreciation – Buildings</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of buildings. Buildings may be depreciated either as a whole or by individual component.</p>
<b><u>2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u></b>	
2310	<p>Improvements other than Buildings</p> <p>The balance of this GL code represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2320	<p>Allowance for Depreciation - Improvements other than Buildings</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings.</p>
2350	<p>Leasehold Improvements</p> <p>The balance of this GL code represents the cost of buildings, structural alterations, and improvements added to leased property.</p>
2360	<p>Allowance for Depreciation – Leasehold Improvements</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of the leasehold improvements, or the remaining term of the lease, whichever is shorter.</p>
2370	<p>Infrastructure</p> <p>The balance of this GL code represents the cost of <u>depreciable</u> long-lived capital assets that normally are stationary in nature and preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, sidewalks, lighting systems, and water and sewer systems. Infrastructure included in this category may not use the modified approach to depreciation. Refer to GL Code 2120 "Transportation Infrastructure – Modified Approach."</p>
2380	<p>Allowance for Depreciation – Infrastructure</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.</p>
<b><u>2400 - FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</u></b>	
2410	<p>Furnishings and Equipment</p> <p>The balance of this GL code represents the acquisition cost of furnishings, equipment, and other tangible property not included elsewhere with a useful life of more than one year.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2420	Allowance for Depreciation – Furnishings and Equipment  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.
2430	Library Resources  The balance of this GL code represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use.  This does not include certain library reserve collections with historical or literary significance where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.
2440	Allowance for Depreciation – Library Resources  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of library resources.
2450	Art Collections, Library Reserve Collections, and Museum and Historical Collections  The balance of this GL code represents the cost of individual works of art or a group of items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.  This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.
2460	Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2470	<p>Intangible Assets with Definite Useful Lives</p> <p>The balance of this GL code represents the costs of purchased or internally developed intangible assets for which there are factors that limit the useful life of the asset. Factors that could limit the useful life of an intangible asset include legal, contractual, regulatory, technological, or impairment of use. Examples include software, patents, trademarks and copyrights. Refer to GL Code 2140 "Intangible Assets with Indefinite Useful Lives."</p>
2480	<p>Allowance for Amortization – Intangible Assets</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets.</p>
<b><u>2500 - CONSTRUCTION IN PROGRESS</u></b>	
2510	<p>Construction in Progress</p> <p>The balance of this GL code represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.</p>
<b><u>3000 - REVENUES AND OTHER FINANCING SOURCES</u></b>	
<b><u>3100 - ESTIMATED REVENUES</u></b>	
3110	<p>Approved Estimated Revenues</p> <p>The balance of this GL code represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.</p>
3198	<p>Estimated Revenue – Original</p> <p>The balance of this GL code represents original budget revenues estimated to be received during the biennium.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<b><u>3200 - ACTUAL REVENUES</u></b>
3205	Accrued Revenues  This GL code is used to record accrued revenues when the GAAP revenue recognition criteria, pertinent to the fund type, is met. This GL code is to be used with an offsetting entry to the appropriate receivable or liability account.
3210	Cash Revenues  This GL code is used to record all revenue receipts including undeposited receipts received from July 1 to June 30. This GL code may also be used by unique AFRS agencies to record accrued revenues during the year but is to be adjusted at year-end to reflect <b>only</b> revenues actually received.
3213	Gains and Losses on Sales of Capital Assets  This GL code is used to record differences between the net book value of capital assets and the actual compensation received in disposing of the assets. Revenue source code 0418 "Gains and Losses on Sales of Capital Assets" is to be used with this GL code. (Used only in enterprise, internal service, and pension trust funds.)
3215	Immaterial Adjustments to Prior Periods  This GL code is used to record adjustments to beginning fund equity accounts that are less than the materiality criteria for the particular "GAAP Roll-Up Fund." The GL code is also used to record the liquidation of over-estimated accrued expenditures. Revenue source code 0485 "Immaterial Prior Period Adjustments," or revenue source code 0486 "Recoveries of Prior Expenditure Authority Expenditures," is to be used with this GL code, respectively.
3220	Noncash Revenues  This GL code is used to record all noncash revenues (e.g., amortization of premiums and/or discounts on investments; changes in the fair value of investments). This code is not to be used for revenue that will be received in cash in a future period.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
3221	<p>Other Financing Sources</p> <p>This GL code is used to record all other financing sources, such as acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). Generally, an offsetting entry to GL Code 6514 is to be made. This code is used only in governmental funds. In most cases, GL Code 3221 should equal GL Code 6514.</p>
3225	<p>Revenue Adjustments/Eliminations (GAAP)</p> <p>This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when recording the sale of a capital asset in an allotted enterprise fund, it is necessary to debit cash and accumulated depreciation and credit the capital asset, then debit or credit, as appropriate, GL Code 3213. For budgetary reporting, it is also necessary to debit this GL code and credit GL Code 3210 for the cash received.</p>
3260	<p>Estimated Accrued Revenues</p> <p>This GL code is used at the end of the biennium to record accrued revenues when GAAP revenue criteria pertaining to the fund type is met but the exact amount is not known.</p>
<b><u>4300 - CASH IN CUSTODY OF STATE TREASURER</u></b>	
4310	<p>Current Treasury Cash Activity (OST Only)</p> <p>This GL code is used to record all treasury cash activity within a biennium that has been recorded by the State Treasurer. The in-process control accounts (GL Code series 7XXX) are to be used for cash activity that has occurred as of June 30, but has not been recorded by the State Treasurer.</p>
4315	<p>Warrants Outstanding (OST Only)</p> <p>This GL code is used to record warrants issued by agencies that have not been redeemed by the State Treasurer, canceled by the agency, or canceled by the Statute of Limitations.</p>
4320	<p>Beginning Treasury Cash Balance Administrating Agency (OFM Only)</p> <p>This is a system generated GL code that represents the prior biennium's June 30 ending treasury cash balance for a fund as presented in the state's <i>Comprehensive Annual Financial Report</i>.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
4325	Beginning Treasury Cash Balance - Agency
	<p>This is a system-generated GL code that represents the portion of the prior biennium's June 30 ending treasury cash balance for an account that pertains to a particular reporting state agency. The balance of this GL code is included in GL Code 4320, "Beginning Treasury Cash Balance," on the administering agency's general ledger. A system generated offsetting credit to GL Code 4325 is also provided on the administering agency's general ledger to avoid overstating beginning cash in the fund. Therefore, at the fund level all amounts in GL Code 4325 are to net out to a zero balance. All corrections to GL Code 4325 are to be made by the fund's administering agency to adjust the cash balances of both the administering <b>and/or</b> other agencies. GL Code 4325 does not apply to local cash in agency funds outside the State Treasury.</p>
	<b><u>5000 - LIABILITIES</u></b>
	<b><u>5100 - SHORT-TERM LIABILITIES</u></b>
	<p>Short-term liabilities generally are those that are expected to be paid within twelve months.</p>
	<b><u>5110 - SHORT-TERM PAYABLES</u></b>
5111	Accounts Payable
	<p>The balance of this GL code represents the amounts owing on open accounts for goods and services received by June 30.</p>
5112	Interest Payable
	<p>The balance of this GL code represents the amount of interest owed on accounts and contracts payable.</p>
5113	Claims and Judgments Payable
	<p>The balance of this GL code represents actual or estimated amounts owed as the result of court decisions or administrative actions.</p>
5114	Annuities Payable (LOT Only)
	<p>The balance of this GL code represents the short-term portion of lottery prize annuities payable.</p>

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5124	<p>Accrued Salaries and Fringe Benefits Payable</p> <p>The balance of this GL code represents salaries and fringe benefits earned but not paid.</p>
5125	<p>Accrued Vacation Leave Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid.</p>
5126	<p>Accrued Prizes Payable (LOT Only)</p> <p>The balance of this GL code represents amounts of potential lottery prizes payable for all outstanding tickets distributed.</p>
5127	<p>Accrued Sick Leave Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.</p>
5128	<p>Accrued Compensatory Time Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of compensatory time owed but not paid.</p>
5130	<p>Due to Fiscal Agents</p> <p>The balance of this GL code represents amounts due to fiscal agents.</p>
5140	<p>Due to Terminated Employees</p> <p>The balance of this GL code represents amounts due to members of a public employee's retirement system who have resigned, or who have been terminated for reasons other than death, prior to retirement.</p>
5145	<p>Due to Deceased Employees' Estates</p> <p>The balance of this GL code represents amounts due to estates of deceased employees.</p>
5148	<p>L &amp; I Retrospective Program Estimated Premium Refund Payables</p> <p>The balance of this GL code represents the current portion of the actuarial estimate of premiums due back to employers participating in the program.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5149	<p>L &amp; I Claims Administration Expense Payable</p> <p>The balance of this GL code represents the current portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.</p>
<p><b><u>5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES</u></b></p>	
5150	<p>Due to Other Funds – Advances</p> <p>The balance of this GL code represents advances due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.</p>
5151	<p>Due to Federal Government</p> <p>The balance of this GL code represents obligations due to federal agencies.</p>
5152	<p>Due to Other Governments</p> <p>The balance of this GL code represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states.</p>
5153	<p>Due to Other Funds</p> <p>The balance of this GL code represents amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.</p>
5154	<p>Due to Other Agencies</p> <p>The balance of this GL code represents amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5155	<p>Due to Other Funds - Pooled Cash and Investments</p> <p>The balance of this GL code represents amounts due to other funds within an agency that pooled their surplus cash balances into a single fund for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>
5156	<p>Due to Owner Funds - Local Government Investment Pool (OST Only)</p> <p>The balance of this GL code represents amounts on deposit with the Local Government Investment Pool that are due to owner funds. Statewide all GL Codes 1206 and 5156 are to be in balance.</p>
5157	<p>Due to Owner Funds - Commingled Trust Funds Investment Income (SIB Only)</p> <p>The balance of this GL code represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds.</p>
5158	<p>Due to Department of Revenue - Taxes</p> <p>The balance of this GL code represents taxes collected but <b>not</b> reported to the Department of Revenue. This GL code is to be used in lieu of GL Code 5154 and is <b>not</b> to be accompanied by an entry in the general ledger subsidiary.</p>
5159	<p>Due to Primary Government</p> <p>The balance of this GL code represents amounts due from the state's discrete component units to the primary government of the state.</p>
	<p><b><u>5160 - SHORT-TERM BONDS PAYABLE</u></b></p>
5161	<p>General Obligation Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.</p>
5162	<p>Revenue Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5163	Limited Obligation Bonds Payable  The balance of this GL code represents the principal portion of bonds maturing within one year and payable from dedicated revenues.
5164	Zero-Coupon Bonds Payable  The balance of this GL code represents the issue value maturing within one year.
5165	Accreted Interest Payable - Zero-Coupon Bonds  The balance of this GL code represents the accreted interest on zero-coupon bonds maturing within one year.
5167	General Revenue Bonds Payable - Internal Lending (UW Only)  The balance of this GL code represents the outstanding principal on bonds maturing with one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.
5169	Other Bonds Payable  The balance of this GL code represents the principal portion of bonds maturing within one year and not classifiable under any of the other bond payable general ledger accounts.
<b><u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>	
5171	Installment-Purchase Contracts Payable  The balance of this GL code represents the current portions of the present value of total future stipulated payments on installment-purchase contracts.
5172	Lease-Purchase Agreements Payable  The balance of this GL code represents the current portions of the present value of total future stipulated payments on lease-purchase agreements.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5173	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this GL code represents the portion of the certificates of participation payable issued through the Office of State Treasurer for qualifying asset purchases under 39.94 RCW that are maturing within one year.</p>
<b><u>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</u></b>	
5181	<p>Employee Insurance Deductions Payable</p> <p>The balance in this GL code represents amounts held for purchase of employee medical insurance. The money is derived from employee payroll deductions.</p>
5182	<p>EBT Authorized Benefits Payable</p> <p>The balance in this GL code represents EBT benefits that have been authorized but have not yet been paid.</p>
5183	<p>Liability for Expunged EBT Benefits</p> <p>The balance in this GL code represents liabilities arising from the expungement of EBT benefits.</p>
5184	<p>Tuition Benefits Payable</p> <p>The balance in this GL code represents the short-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.</p>
5187	<p>Industrial Insurance and Medical Aid Deductions Payable</p> <p>The balance in this GL code represents amounts deducted from employees' pay for medical aid, and the employer share of the medical aid and industrial insurance.</p>
5188	<p>Savings Bond Deductions Payable</p> <p>The balance in this GL code represents amounts held for future purchases of U.S. Government Savings Bonds. The moneys are derived from miscellaneous deductions from employees' pay.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5189	<p>Garnishment Deductions Payable</p> <p>The balance in this GL code represents amounts deducted from employees' pay for garnishments and levies and held for subsequent distribution as ordered by the courts</p>
5190	<p>Unearned Revenues</p> <p>The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.</p>
5191	<p>Deposits Payable</p> <p>The balance of this GL code represents amounts payable for deposits made by customers or contractors.</p>
5193	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this GL code represents the short-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>
5194	<p>Liability for Canceled Warrants/Checks</p> <p>This GL code is used to record liabilities arising from the cancellation of warrants or checks.</p>
5195	<p>Deferred Expenditure Recoveries</p> <p>The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the recognition criteria for the expenditure recoveries have not been met.</p>
5196	<p>Obligations under Reverse Repurchase Agreements</p> <p>This GL code is used to record liabilities arising from reverse repurchase and similar agreements.</p>
5197	<p>Obligations under Securities Lending Agreements</p> <p>This GL code is used to record the liabilities arising from securities lending agreements that require the recording of collateral cash and securities as assets.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5198	<p>Loans Payable</p> <p>This GL code is used to reflect the balances of any other outstanding short-term loans payable authorized by statute to meet current obligations.</p>
5199	<p>Other Liabilities</p> <p>The balance of this GL code represents other current liabilities.</p>
<b><u>5200 - LONG-TERM OBLIGATIONS</u></b>	
<p>Long-Term Obligations generally are those that are not expected to be paid within the next twelve months. Long-term obligations resulting from activities in proprietary and fiduciary funds are accounted for in the funds themselves. Long-term obligations in governmental funds, that are not intended to be paid from expendable available financial resources, are generally accounted for in the General Long-Term Obligations Subsidiary Account.</p>	
<b><u>5210, 5220, and 5240 - LONG-TERM PAYABLES</u></b>	
5212	<p>Zero-Coupon Bonds – Accreted Interest Payable</p> <p>The balance of this GL code represents the amount of interest accreted but not due within the next year on zero-coupon bonds payable.</p>
5213	<p>Claims and Judgments Payable</p> <p>The balance of this GL code represents the long-term actual or estimated amounts owed as the result of court decisions or administrative actions.</p>
5216	<p>Retained Percentages Payable</p> <p>The balance of this GL code represents the long-term percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.</p>
5225	<p>Accrued Vacation Leave Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of vacation leave owed but not paid.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5226	<p>Annuities Payable (LOT Only)</p> <p>The balance of this GL code represents the long-term portion of lottery prize annuities payable.</p>
5227	<p>Accrued Sick Leave Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.</p>
5228	<p>Accrued Compensatory Time Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of compensatory time owed but not paid.</p>
5247	<p>Liability for Deferred Compensation</p> <p>The balance of this GL code represents the long-term amounts payable for employee deferred compensation.</p>
<b><u>5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL PAYABLES</u></b>	
5251	<p>Due to Federal Government</p> <p>The balance of this GL code represents long-term obligations due to federal agencies.</p>
5252	<p>Due to Other Governments</p> <p>The balance of this GL code represents long-term obligations due to counties, municipalities, school districts, other local units of government, Indian tribes and other states.</p>
5253	<p>Due to Other Funds</p> <p>The balance of this GL code represents long-term amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5254	<p>Due to Other Agencies</p> <p>The balance of this GL code represents long-term amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5259	<p>Due to Primary Government</p> <p>The balance in this GL code represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.</p>
<b><u>5260 - LONG-TERM BONDS PAYABLE</u></b>	
5261	<p>General Obligation Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.</p>
5262	<p>Revenue Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.</p>
5263	<p>Limited Obligation Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues.</p>
5264	<p>Zero-Coupon Bonds Payable</p> <p>The balance of this GL code represents the issue value of bonds issued with a deep bond discount and due beyond one year.</p>

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

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5282	<p>Other Postemployment Benefits Obligation</p> <p>The balance of this GL code represents the difference (since the effective date of GASB Statement No. 45) between the annual actuarially determined OPEB cost and the state's contribution to the plan.</p>
5284	<p>Tuition Benefits Payable</p> <p>The balance in this GL code represents the long-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.</p>
5285	<p>Benefits Claims Payable (L&amp;I Only)</p> <p>The balance of this GL code represents the long-term portion of the actuarial present value of the workers' compensation liability to pay future medical aid claims, industrial insurance claims, and similar benefits to qualifying individuals sustaining work-related injuries.</p>
5286	<p>Claims Administration Expense Payable (L&amp;I Only)</p> <p>The balance of this GL code represents the long-term portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.</p>
5287	<p>Pollution Remediation Obligation</p> <p>The balance of this GL code represents the state's liability for remediation activities to address the current or potential detrimental effects of existing pollution.</p>
5290	<p>Unearned Revenues</p> <p>The balance of this account represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.</p>
5291	<p>Deposits Payable</p> <p>The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5293	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this GL code represents the long-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>
5297	<p>Fees Payable</p> <p>The balance of this GL code represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.</p>
5298	<p>Other Obligations - Capital Related</p> <p>The balance of this GL code represents other long-term obligations (other than bonds, leases, and COPs) that are related to the acquisition of capital assets (purchased or constructed).</p>
5299	<p>Other Obligations</p> <p>The balance of this GL code represents long-term portions of other long-term obligations that are not related to the acquisition of capital assets.</p>
<b><u>5900 - OTHER CREDITS</u></b>	
5910	<p>Unamortized Premiums on Bonds Sold</p> <p>The balance of this GL code represents the original issue premium (OIP) on the sale of a bond that remains to be amortized over the remaining life of the bonds. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium - Bonds."</p>
5920	<p>Unamortized Premiums on COPs Sold</p> <p>The balance of this GL code represents the original issue premium (OIP) on the sale of a COP that remains to be amortized over the remaining life of the COP. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3221 Revenue Source Code 0869 "Original Issue Premium - COPs."</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<b><u>5192, 5266, 5268, 5283, and 5292 - DEFERRED INFLOWS OF RESOURCES</u></b>	
Deferred inflows of resources represent acquisition of net position by the state that is applicable to a future reporting period.	
5192	<p>Unavailable Revenues</p> <p>The balance of this GL code represents the short-term portion of amounts for which the asset recognition criteria have been met, but for which the availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.</p>
5265	<p>Deferred Inflows on Pensions</p> <p>The balance of this GL code represents deferred inflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP "Net Pension Liability Adjustment (Proprietary Accounts Only)" or WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>
5266	<p>Deferred Inflows on Certificate of Participation (COP) Refundings</p> <p>The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) COP and net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
5268	<p>Deferred Inflows on Bond Refundings</p> <p>The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
5283	<p>Deferred Inflows on Hedging Derivatives</p> <p>The balance of this GL code represents the increase in fair value of hedging derivatives where the hedged items are neither assets nor liabilities reported at fair value.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5292	<p>Unavailable Revenues</p> <p>The balance of this GL code represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.</p> <p><b><u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b></p> <p><b><u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u></b></p>
6110	<p>Approved Unallotted Expenditure Authority</p> <p>The balance of this GL code represents the unallotted portion of legislative appropriations or the estimate of nonappropriated expenditures/expenses not intended to be spent during the fiscal period.</p> <p><b><u>6200 - ALLOTMENTS</u></b></p>
6210	<p>Approved Allotments</p> <p>The balance of this GL code represents authorized allotments of appropriated funds for the biennium.</p>
6215	<p>Estimated Unallotted Expenses</p> <p>The balance of this GL code represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)</p> <p><b><u>6300 - RESERVES</u></b></p>
6310	<p>Approved Reserves</p> <p>The balance of this GL code represents amounts transferred from allotted status to reserve status for legislative appropriations.</p> <p><b><u>6400 - OTHER ALLOTMENT CHARGES</u></b></p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
6410	<p>Encumbrances</p> <p>This GL code is used to record encumbrance activity from July 1 to June 30 each year. GL Code 9510, "Reserved for Encumbrances" is the offsetting entry to this GL code. At the end of a biennium, this GL code is to equal zero.</p>
<b><u>6500 - EXPENDITURES/EXPENSES</u></b>	
6505	<p>Accrued Expenditures/Expenses</p> <p>This GL code is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid.</p>
6510	<p>Cash Expenditures/Expenses</p> <p>This GL code is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.</p>
6511	<p>Depreciation/Amortization Expense</p> <p>This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."</p>
6512	<p>Amortization Expense</p> <p>This GL code is used to recognize amortization of premiums and discounts on debt instruments as well as deferred outflows and inflows on debt refunding recorded in proprietary and trust funds. Only used with Subobject WB "Amortization."</p>
6514	<p>Capital Asset Acquisitions by Lease - Purchase Agreements or Certificates of Participation</p> <p>This GL code is used to record acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
6515	<p>Bad Debts Expense</p> <p>This GL code is used to record the expense recognized in the process of valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected. (Used only in proprietary and trust funds.) Only used with Subobject WC "Bad Debts."</p>
6516	<p>Cost of Goods Sold</p> <p>This GL code is used to record the inventory cost incurred upon sale of purchased or produced merchandise held for resale. (Used only with sub-objects FA through FJ.)</p>
6525	<p>Expense Adjustments/Eliminations (GAAP)</p> <p>This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when purchasing a capital asset in an allotted enterprise fund, it is necessary to debit the appropriate capital asset account and credit cash or accounts payable. For budgetary accounting, it is also necessary to debit GL Code 6505 or 6510 and credit this GL code.</p>
6560	<p>Estimated Accrued Expenditures/Expenses</p> <p>This GL code is used at the end of an expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.</p>
6591	<p>Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record depreciation and amortization computed on capital assets owned by governmental fund type accounts in the General Capital Assets Subsidiary Account. GL Code 6591 is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."</p>
6592	<p>Interest Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject PB "Interest."</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
6593	<p>Amortization Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize amortization of premiums and discounts on debt or equity instruments as well as deferred outflows and inflows on debt refundings recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject WB "Amortization."</p>
6594	<p>Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize pollution remediation expenses related to governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation." Only used with Subobject WE "Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)."</p>
6595	<p>Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize expense for postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6595 is to be offset with an entry to GL Code 5282 "Other Postemployment Benefits Obligation." Only used with Subobject WR "Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)."</p>
6596	<p>Excess Contributions for Pension Benefits (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC) in the General Long-Term Obligations Subsidiary Account. GL Code 6596 is to be offset with an entry to GL Code 1960 "Net Pension Asset ." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
6597	<p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off. To be used in the General Capital Assets Subsidiary Account only with Subobject WF "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."</p>
6598	<p>Pension Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to record the current year adjustment to the state's net pension liability in the General Long-Term Obligations Subsidiary Account. GL Code 6598 is to be offset with an entry to GL Code 5281 "Net Pension Liability." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>
<b><u>7000 - AFRS/TREASURY CLEARING</u></b>	
<b><u>7100 - IN-PROCESS CONTROL</u></b>	
7110	<p>Receipts In-Process</p> <p>This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.</p>
7120	<p>Warrants In-Process/ACH (Automated Clearing House) Payments In-Process</p> <p>This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.</p>
7130	<p>Warrant Cancellations In-Process</p> <p>This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
7140	<p>Journal Vouchers In-Process</p> <p>This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions.</p>
	<p><b><u>9000 - FUND BALANCE AND NET POSITION</u></b></p>
	<p><b><u>9100 - BUDGETARY CONTROL</u></b></p>
9100	<p>Budgetary Control Summary</p> <p>The balance of this GL code represents offsetting differences for budgetary account entries. This GL code is the contra-account for GL Code 3100 series, "Estimated Revenues," GL Code 6100 series "Expenditure Authority and Estimated Expenditures," GL Code 6200 "Allotments," and GL Code 6300 "Reserves."</p>
	<p><b><u>9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE</u></b></p>
9110	<p>Nonspendable Permanent Fund Principal</p> <p>The balance of this GL code represents that portion of fund balance in permanent funds that is legally required to be maintained intact.</p>
9112	<p>Nonspendable Permanent Funds – Unrealized Gain/Loss</p> <p>The balance of this GL code represents temporary increases and decreases in the value of the corpus of a permanent fund due to market fluctuations.</p>
9120	<p>Nonspendable Consumable Inventories</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because consumable inventories do not represent available spendable resources even though they are a component of fund balance. This GL code is the contra account for GL Code 1410, "Consumable Inventories."</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9130	<p>Nonspendable Student Loans Receivable</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because student loans receivable do not represent available spendable resources even though they are a component of net current assets.</p>
9131	<p>Nonspendable Receivables – Long-Term</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1657) do not represent available spendable resources even though they are a component of net current assets.</p>
<b><u>9200 - RESTRICTED FUND BALANCE</u></b>	
9230	<p>Restricted for Higher Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9231	<p>Restricted for Permanent Funds – Realized Investment Losses</p> <p>The balance in this GL code represents the unamortized portion of realized investment losses that resulted in or would have resulted in a negative net change in fund balance exclusive of unrealized gains and losses. These realized investment losses are tracked separately and amortized against future beneficiary distributions.</p>
9232	<p>Restricted for Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for K-12 education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9234	<p>Restricted for Transportation</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9235	<p>Restricted for Bond Covenants</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by bond covenants.</p>
9238	<p>Restricted for Other Purposes</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for other purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9240	<p>Restricted for Human Services</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9242	<p>Restricted for Wildlife and Natural Resources</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9244	<p>Restricted for Local Grants and Loans</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9246	<p>Restricted for School Construction</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9248	<p>Restricted for State Facilities</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9250	<p>Restricted for Budget Stabilization</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article VII, section 12 of the State Constitution.</p>
9252	<p>Restricted for Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for debt service purposes by the parties external to the State (such as creditors).</p>
9255	<p>Restricted for Cash and Investments with Escrow Agents and Trustees</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements.</p>
9260	<p>Restricted for Pollution Remediation Liabilities</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for pollution remediation purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments).</p>
9270	<p>Restricted for Unspent Bond Proceeds</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for unspent bond proceeds by bond covenants.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9271	Restricted for Operations and Maintenance Reserve  The balance of this GL code represents that portion of fund balance that is restricted for operations and maintenance expenditures by bond covenants.
9272	Restricted for Repair and Replacement Reserve  The balance of this GL code represents that portion of fund balance that is restricted for repair and replacement expenditures by bond covenants.
9273	Restricted for Revenue Stabilization  The balance of this GL code represents that portion of fund balance that is restricted for revenue stabilization by bond covenants.
9274	Restricted for Unspent GARVEE Bond Proceeds  The balance of this GL code represents that portion of fund balance that is restricted for unspent GARVEE bond proceeds.
9275	Restricted for Deferred Sales Tax  The balance of this GL code represents that portion of fund balance that is restricted for deferred sales tax by debt service agreements.
9283	Restricted for Third Tier Debt Service  The balance of this GL code represents that portion of fund balance that is restricted by third tier debt service agreements.
9284	Restricted for Fourth Tier Debt Service  The balance of this GL code represents that portion of fund balance that is restricted by fourth tier debt service agreements.
9285	Restricted for GARVEE Bond Debt Service  The balance of this GL code represents that portion of fund balance that is restricted by GARVEE bond debt service agreements.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
<b><u>9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE</u></b>	
9310	<p>Committed for Higher Education</p> <p>The balance of this GL code represents fund balance committed to higher education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9311	<p>Committed for Education</p> <p>The balance of this GL code represents fund balance committed to K-12 education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9320	<p>Committed for Transportation</p> <p>The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9321	<p>Committed for Other Purposes</p> <p>The balance of this GL code represents fund balances committed to other purposes where resources are used only for the specific purpose(s) determined by formal action of the state legislature.</p>
9323	<p>Committed for Human Services</p> <p>The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9324	<p>Committed for Wildlife and Natural Resources</p> <p>The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9325	<p>Committed for Local Grants and Loans</p> <p>The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9330	<p>Committed for State Facilities</p> <p>The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9340	<p>Committed for Debt Service</p> <p>The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
<b><u>9370 - ASSIGNED FUND BALANCE</u></b>	
9370	<p>Assigned for Working Capital</p> <p>The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources.</p>
9372	<p>Assigned for Other Purposes</p> <p>The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s).</p>
<b><u>9390 - UNASSIGNED FUND BALANCE</u></b>	
9390	<p>Unassigned</p> <p>The balance of this GL code represents total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balances. In governmental funds other than the General Fund, it represents excess of nonspendable, restricted and committed fund balances over total fund balance (i.e., deficit).</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
<b><u>9510, 9513 and 9514 - BUDGETARY RESERVES</u></b>	
9510	<p>Reserved for Encumbrances</p> <p>This GL code represents the portion of fund balance legally reserved during the fiscal year for encumbrances accumulated in GL Code 6410, "Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Expenditure Authority."</p>
9513	<p>Reserved for Encumbrances for Reappropriated Capital Appropriations</p> <p>The balance of this GL code represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium.</p>
9514	<p>Reserved for Encumbrances for Continuing Operating Expenditure Authority</p> <p>The balance of this GL code is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances." At the beginning of the second fiscal year of the biennium, this GL code is reversed and encumbrances are recorded at the detail level in GL Code 6410. This GL code is not used at the end of the biennium.</p>
<b><u>9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET POSITION</u></b>	
9350	<p>Net Investment in Capital Assets (OFM Only)</p> <p>The balance of this GL code is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).</p>
9400	<p>Accumulated Earnings (Losses)</p> <p>The balance of this GL code represents accumulated earnings or losses.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9410	<p>Restricted Net Position</p> <p>Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Agencies having a balance in this GL code at year-end are required to disclose the purpose of the reserve.</p>
9450	<p>Unrestricted Net Position (OFM Only)</p> <p>The portion of net position that is neither restricted nor net investment in capital assets.</p>
9545	<p>Restricted for Unemployment Compensation</p> <p>The balance of this GL code represents the portion of net position restricted for future payments of unemployment compensation benefits.</p>
9546	<p>Restricted for Pensions</p> <p>The balance of this GL code represents the portion of net position restricted for future pension payments associated with defined benefit plans that are overfunded.</p>
<p><b><u>9550 and 9600 - NET POSITION RESTRICTED FOR PENSIONS AND OTHER TRUSTS</u></b></p>	
9550	<p>Restricted for Pensions</p> <p>The balance of this GL code represents the portion of net position held in trust for future payments of pension benefits.</p>
9551	<p>Restricted for Deferred Compensation Participants</p> <p>The balance of this GL code represents the portion of net position held in trust for future payments of deferred compensation to plan participants.</p>
9554	<p>Restricted for Local Government Investment Pool Participants</p> <p>The balance of this GL code represents the portion of net position held in trust for future payments to participants of the Local Government Investment Pool.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9601	<p>Restricted for Members (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for retirement system member defined benefit account balances.</p>
9603	<p>Restricted for Benefits (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for future retirement system pension benefit payments.</p>
9604	<p>Restricted for Benefits – Medical (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for future retirement system medical benefit payments in LEOFF 2, WSPRS 1, and WSPRS 2.</p>
9607	<p>Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only)</p> <p>The balance of this GL code represents the portion of net position held in trust for future higher education retirement plan supplemental benefit payments.</p>
9608	<p>Restricted for Members Defined Contributions - SIB (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested with the State Investment Board.</p>
9609	<p>Restricted for Members Defined Contributions - Self-Directed (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested in self-directed options.</p>
<b><u>9700 - FUND BALANCE/NET POSITION CHANGES and CORRECTIONS</u></b>	
9720	<p>Prior Period Material Corrections (OFM Only)</p> <p>The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.</p>
9721	<p>Fund Type Reclassification Changes (OFM Only)</p> <p>The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9722	Accounting Policy Changes (OFM Only)  The balance of this GL code represents prior period adjustments resulting from a change in accounting policy, approved by OFM.
9723	Capital Asset Policy Change  The balance of this GL code represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.
<b><u>9800 - GENERAL CAPITAL ASSETS VALUATION</u></b>	
9850	Investment in General Capital Assets  The balance of this GL code represents the net equity in general capital assets constructed or purchased with governmental fund type account monies. (Used only in the General Capital Assets Subsidiary Account.)
<b><u>9900 - AFRS CLEARING</u></b>	
9910	Current Period Clearing  This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.
9920	Current Period Clearing (All Fund Types Except Subsidiary Accounts)  This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.
9940	Reserve Clearing (DRS Only)  This GL code is used in AFRS as an offset to clear direct transfers between reserve accounts in pension trust funds. The balance of this GL code should be zero.
9998	Beginning Balance Clearing (OFM Only)  This GL code is used in AFRS for entries to beginning general ledger account balances. The balance of this GL code should be zero.



# 75.50 Expenditure Authority Codes

**75.50.10**  
October 1, 2016

## Expenditure authority type and expenditure character codes with descriptions

**Expenditure Authority  
Type Code**

**Expenditure Authority Type Description**

1	<p>State</p> <p>Denotes appropriations funded by revenues generated by the state's authority to tax, license, or collect fees from the public.</p>
2	<p>Federal</p> <p>Denotes appropriations funded by grants and contracts with federal government agencies. Does not include grants and contracts under the American Recovery and Reinvestment Act (ARRA) of 2009.</p>
3	<p>Federal - Unanticipated</p> <p>Denotes expenditure authority funded by grants and contracts with federal government agencies that were not included in the biennial budget request. Does not include grants and contracts under the ARRA.</p>
4	<p>Governor's Emergency Allocation</p> <p>Denotes the appropriation assigned to the funding identified as "Governor's Emergency" in the Appropriation Act.</p>
6	<p>Nonappropriated</p> <p>Denotes activity associated with nonappropriated/allotted and nonbudgeted accounts. Cannot be used with Budget type A (Appropriated).</p>
7	<p>Private/Local</p> <p>Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies.</p>

## Uniform Chart of Accounts

**Expenditure Authority****Type Code****Expenditure Authority Type Description**

8	Federal - ARRA  Denotes appropriations funded by grants and contracts with federal government agencies under the ARRA.
9	Private/Local - Unanticipated  Denotes expenditure authority funded by grants, contracts, etc., from private/local sources which was not included in the biennial budget request. This does not include activities between agencies of Washington State.
N	Federal - Nonappropriated ARRA  Denotes activity in nonappropriated/allotted and nonbudgeted accounts funded by grants and contracts with federal government agencies under the ARRA.
U	Federal - Unanticipated ARRA  Denotes expenditure authority funded by grants and contracts with federal government agencies under the ARRA that are not included in the enacted budget.
X	Prior Biennium Liability Liquidation  Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies at the close of the prior biennium.
Y	Prior Biennium Liability Liquidation ARRA  Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies under the ARRA at the close of the prior biennium.  <b>Note:</b> Types 1, 2, 4, 7, and 8 are assigned by the Office of Financial Management (OFM) and contained in the Expenditure Authority Schedule. Types 3, 9, and U may only be used within the proper range of expenditure authority codes for unanticipated receipts as noted in Subsections 75.50.20 and 75.50.30.

<u>Budget Preparation Code</u>	<u>Budget Preparation Description</u>
0	<p>DSHS Social Services Federal (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
5	<p>All Other Non-Lidded Block Grants (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
A	<p>DSHS Family Support/Child Welfare Federal (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
C	<p>DSHS Medicaid Federal (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
D	<p>DSHS Temporary Assistance Needy Families (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
E	<p>DSHS Child Care Development Funds (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
T	<p>Used to denote bond funding for transportation projects - Budget Preparation Only</p> <p>Used by the Department of Transportation and other transportation agencies during biennial budget development.</p>

**Expenditure  
Character Code**

**Expenditure Character Description**

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

**75.50.20**

January 1, 2016

**Operating expenditure authority codes**

75.50.20.a

**Legislative Appropriations, OFM Allocations, and Nonappropriated/Allotted**

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

75.50.20.b

**Unanticipated Receipts Expenditure Authority**

State	Federal	Private/Local
N/A	700-940 7A0-7F0 7G0-7Z0 ARRA 8A0-8Z0	9A0-9Z0 ZA0-ZZ0

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

75.50.20.c      **Nonappropriated/Nonallotted Operating Expenditures**

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

**75.50.30      Capital expenditure authority codes**

April 1, 2009

75.50.30.a      **Legislative Appropriations**

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

75.50.30.b      **Unanticipated Receipts Expenditure Authority**

State	Federal	Private/Local
N/A	V10-W90 U10-U90 ARRA	X10-Y90

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

75.50.30.c      **Nonappropriated/Nonallotted Capital Expenditures**

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

**75.50.40**  
June 1, 2009

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

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

No. Range	Type	Character	Character Description	Type Description
700-940* 7A0-7F0* 8A0-8Z0*	3	1	Operating	Unanticipated - Federal
7G0-7Z0	U	1	Operating	Unanticipated - ARRA
9A0-9Z0* ZA0-ZZ0*	9	1	Operating	Unanticipated - Private/Local
Z96 and Z98	6	1	Operating	Nonappropriated/ Nonallotted
Z94	N	1	Operating	Nonappropriated/ Nonallotted - ARRA
985-989	N	1	Operating	Nonappropriated - ARRA
V10-W90*	3	2	Capital	Unanticipated - Federal
U10-U90	U	2	Capital	Unanticipated - ARRA
X10-Y90*	9	2	Capital	Unanticipated - Private/Local
Z97 and Z99	6	2	Capital	Nonappropriated/ Nonallotted
Z95	N	2	Capital	Nonappropriated/ Nonallotted - ARRA
R3A-R3Z	N	2	Capital	Nonappropriated - ARRA

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



## 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);

## Uniform Chart of Accounts

- 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.

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### 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](http://ofm.wa.gov/resources/List_of_Sub_Objects_and_Sub_Sub-objects_that_require_X_&_Y.pdf).

**Uniform Chart of Accounts**

**Note:**

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

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**75.65.30**

July 1, 2017

**Sequential by code number with descriptions**

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**Code**

**Title and Description**

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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.

<b>Code</b>	<b>Statewide Sub-subobject</b>	<b>Title</b>
<b>A - SALARIES AND WAGES</b>		
AA		State Classified
	A000	• State Classified
	A010	• Intermittent Wages
	A100	• Salary Appropriation Transfers
	CRAT	• DFW Composite Rate
	LEAV	• Leave Portion of FTE
	SW01	• Regular Salaries
	SW02	• Shift Differential
	SW03	• Standby
	SW04	• Assignment Pay
AB		Higher Education Classified
	B000	• Higher Education Classified
	CRAT	• DFW Composite Rate
AC		State Exempt
	C000	• State Exempt
	CRAT	• DFW Composite Rate
	LEAV	• Leave Portion of FTE
	SW01	• Regular Salaries
	SW03	• Standby
AD		Higher Education Exempt
	D000	• Higher Education Exempt

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
AE		State Special
	E000	• State Special
	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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
AT		Terminal Leave
	T000	• Terminal Leave
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>B - EMPLOYEE BENEFITS</b>		
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
BG		Supplemental Retirement Payments
	G000	• Supplemental Retirement Payments
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
<b>C - PROFESSIONAL SERVICE CONTRACTS</b>		
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
CB		Legal and Expert Witness Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
	1001	• Admin Contracts > 25K
	1003	• Contractor Reimbursements > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	E000	• Social Research Services
	E010	• Medical Consultants
<b>CF</b>		<b>Technical Research Services</b>
	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
<b>CG</b>		<b>Marketing Services</b>
	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
<b>CH</b>		<b>Communication Services</b>
	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
<b>CJ</b>		<b>Training Services</b>
	0001	• Admin Contracts
	0066	• Contractor Taxable Reimbursements
	1001	• Admin Contracts > 25K
	1066	• Contractor Taxable Reimbursements > 25K
	J000	• Training Services
	J010	• Curriculum Development

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
	J020	• Testing and Evaluators
CK		Recruiting Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	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
<b>E - GOODS AND SERVICES</b>		
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

## Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
A150		• Food
A160		• Kitchen Equipment
A170		• Kitchen Supplies
A180		• Meals with Meetings
A190		• Cemetery Supplies
A200		• Landscaping Supplies
A202		• Fertilizer
A205		• Herbicide
A207		• Pesticide
A210		• Reforestation
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
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
	B040	• Phone Service
	B050	• Postage and Parcel
	B052	• US Postage
	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
	6611	• Asset Management and B&G Authorized Repairs
	E000	• Repairs, Alterations, and Maintenance
	E010	• Building

## Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
	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
	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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub-subject</b>	<b>Title</b>
	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
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	• Campus Rent and Utilities
	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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
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
	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

## Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
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
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

## Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
	R290	• Medical Related
	R300	• Noxious Weed Control
	R310	• Other Court Costs
	R320	• Property Management
	R330	• Secured Transportation and Storage
	R340	• Supervision Fees
	R350	• Trail Grooming
	R360	• Transportation Contract Services
	R370	• Wildfire Suppression
	R371	• Fire Mobilization Salaries
	R372	• Fire Mobilization Equipment
	R373	• Fire Mobilization Cost Share Agreements
	SO45	• B&G Generator Base
	SO92	• M&O Electrical Base
	SO94	• M&O HVAC Base
	SO95	• M&O Paint Base
	SO97	• M&O Environmental Base
	SO98	• M&O Carpenter Base
	SO9P	• M&O Plumber Base
ES		Vehicle Maintenance and Operating Costs
	S000	• Vehicle Maintenance 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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub-subject</b>	<b>Title</b>
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
	0024	• Financial Fees
	EH12	• Eligible Hospital FFY 2012 Electronic Health Record Incentive Payment
	EH13	• Eligible Hospital FFY 2013 Electronic Health Record Incentive Payment
	EH14	• Eligible Hospital FFY 2014 Electronic Health Record Incentive Payment
	EH15	• Eligible Hospital FFY 2015 Electronic Health Record Incentive Payment
	EH16	• Eligible Hospital FFY 2016 Electronic Health Record Incentive Payment
	EH17	• Eligible Hospital FFY 2017 Electronic Health Record Incentive Payment
	EP12	• Eligible Professional FFY 2012 Electronic Health Record Incentive Pymt
	EP13	• Eligible Professional FFY 2013 Electronic Health Record Incentive Pymt
	EP14	• Eligible Professional FFY 2014 Electronic Health Record Incentive Pymt
	EP15	• Eligible Professional FFY 2015 Electronic Health Record Incentive Pymt
	EP16	• Eligible Professional FFY 2016 Electronic Health Record Incentive Pymt
	EP17	• Eligible Professional FFY 2017 Electronic Health Record Incentive Pymt
	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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
	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
<b>F - COST OF GOODS SOLD (Proprietary Funds Only)</b>		
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
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
	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
<b>G - TRAVEL</b>		
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
	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

## Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
	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
	D100	• Foreign Other Travel Expenses Employee
	D110	• Foreign Other Travel Expenses Board and Commission Members
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 Employee
	F060	• Foreign Travel Meals and Lodging Board and Commission Members
	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 Airfare Board and Commission Members
	G050	• Foreign Travel Airfare Employee
	G060	• Foreign Travel Airfare Board and Commission Members
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
<b>J - CAPITAL OUTLAYS</b>		
JA		Noncapitalized Assets
	A000	• Noncapitalized Assets
	A010	• IT Equipment
	A020	• Office Furniture and Equipment

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
	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
<b>JB</b>		<b>Noncapitalized Software</b>
	B000	• Noncapitalized Software
<b>JC</b>		<b>Furnishings and Equipment</b>
	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
<b>JD</b>		<b>Library Resources</b>
	D000	• Library Resources
	D010	• Books
	D040	• Subscriptions
<b>JE</b>		<b>Land</b>
	E000	• Land
	E010	• Acquisition-Purchase Remain NP
	E020	• Closing Costs
	E030	• Easements

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
	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
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

## Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
	M050	• Artwork Plaques
	M060	• Artwork Photography and Documentation
	M070	• Artwork Storage
	M080	• Artwork Evaluation
	M090	• Artwork Conservation and Restoration
	M100	• Artwork Maintenance
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
<b>M - INTERFUND OPERATING TRANSFERS</b>		
MA		Interfund Operating Transfers In
	A000	• Interfund Operating Transfers In
MB		Interfund Operating Transfers Out
	B000	• Interfund Operating Transfers Out

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
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-subject codes are available on the OFM Chart of Accounts Project resource site in the document titled "Statewide sub-subject table."

NA	Direct Payments to Clients
NB	Payments to Providers for Direct Client Services
NF	Workers' Compensation Payments
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub-subject</b>	<b>Title</b>
PB		Interest
	B000	• Interest
PC		Other Debt Costs
	C000	• Other Debt Costs
PD		Principal COP Lease/Purchase Agreements
	D000	• Principal COP Lease/Purchase Agreements
PE		Interest COP Lease/Purchase Agreements
	E000	• Interest COP Lease/Purchase Agreements
<b>S - INTERAGENCY REIMBURSEMENTS</b>		
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
	E120	• Department of Health
	E130	• Health Care Authority
	E140	• Department of Labor and Industries
	E150	• Office of Superintendent of Public Instruction
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
<b>T - INTRA-AGENCY REIMBURSEMENTS</b>		
TA		Salaries and Wages
	0499	• Commission General
	0501	• Utilities General-Economic
	0502	• Transportation General-Economic
	0503	• Transportation General-Safety
	0504	• Pipeline Safety-General

## Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
	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
	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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
	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
<b>TC</b>		<b>Professional Service Contracts</b>
	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
<b>TE</b>		<b>Goods and Services</b>
	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

## Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
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
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
6117		• Allocation-Campus Contracts
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
	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
	E510	• Program Allocation General Services
	E520	• Program Allocation Torts
	E530	• Document Services
	E540	• Federal Indirect
	E550	• Buying Legal Services
	E560	• Selling Legal Services
<b>TG</b>		<b>Travel</b>
	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
<b>TJ</b>		<b>Capital Outlays</b>
	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

## Uniform Chart of Accounts

Code	Statewide Sub-subject	Title
	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
	8715	• Contract Overspend Adjustment
	9080	• Tax Cost Share DOL
	9088	• Closeout Adjustment Prior Year
	9089	• Closeout Adjustment Next Year
	9910	• Cash Match State Funds
	N000	• Grants, Benefits and Client Services
	N010	• Expenditure Authority Transfers Accounts
	N020	• Program Allocation General Services
TP		Debt Service
	P000	• Debt Service
TZ		Unidentified
	Z000	• Unidentified
<b>W - OTHER</b>		
WA		Depreciation/Amortization
	A000	• Depreciation/Amortization
WB		Amortization
	B000	• Amortization
WC		Bad Debts
	C000	• Bad Debts
WD		Change in Capitalization Policy
	D000	• Change in Capitalization Policy
WE		Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)
	E000	• Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)

## Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
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).

## Uniform Chart of Accounts

**75.70.20**

July 1, 2017

**Sequential by code number with description**

<b>Code</b>	<b>Title and Description</b>
<b>A</b>	<b>SALARIES AND WAGES</b>  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.
AD	Higher Education Exempt  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

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**Uniform Chart of Accounts**

75.70.20

<b>Code</b>	<b>Title and Description</b>
	Personnel Resources Board and by the governing board of the institution excluding faculty, graduate assistants, students, and higher education other.
AE	<b>State Special</b>  All legislative staff employees/positions for which the legislature establishes compensation rates. Also includes members of statutorily established boards, commissions, councils, and committees.
AF	<b>Higher Education Faculty</b>  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.
AG	<b>Commissioned State Patrol Officers</b>  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.
AH	<b>Higher Education Graduate Assistants</b>  All employees/positions held by matriculated students who are approved by the graduate school and whose primary responsibilities are related to teaching, research, and public service at institutions of higher education.
AJ	<b>State Other</b>  Those employees/positions whose salaries are set through direct negotiation between designated agencies and employee representatives (e.g. craft and trade unions or employees not covered in the other groups).
AK	<b>Higher Education Other</b>  All employees/positions within the institutions of higher education not subject to other classifications.
AL	<b>Higher Education Students</b>  All student employees other than graduate assistants or those covered by Washington Personnel Resources Board, including work-study students.

## Uniform Chart of Accounts

<b>Code</b>	<b>Title and Description</b>
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>B</b>	<b>EMPLOYEE BENEFITS</b>
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>
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>

## Uniform Chart of Accounts

<b>Code</b>	<b>Title and Description</b>
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>
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>

## Uniform Chart of Accounts

Code	Title and Description
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><b>PROFESSIONAL SERVICE CONTRACTS</b></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 <b>not to include</b> amounts expended for:</p> <ul style="list-style-type: none"> <li>• Architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK.</li> <li>• Client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Subobjects NA and NB, respectively.</li> <li>• Other services that are routine and continuing in nature and recorded under the subobjects within Object E "Goods and Services."</li> </ul>

## Uniform Chart of Accounts

Code	Title and Description
CA	<p data-bbox="483 310 995 342">Management and Organizational Services</p> <p data-bbox="483 373 1430 863"><b>Management Services</b> - The amounts expended for services that impact agency policy, regulatory and business issues, or that have broad agency or statewide policy implications. Includes services that result in operational or managerial recommendations related primarily to business and policy processes. (Services related primarily to employee issues fall under Organizational Services.) Also includes services for program development, implementation and coordination; program evaluation and/or external quality review (may be mandated by Legislature or federal funding source). Includes conduct of performance audits, business assessments, accreditation reviews, management studies, including studies requested by the Legislature; and feasibility studies with significant policy impact. Also includes services for project management, quality assurance and business process re-engineering related to the agency's business and policy responsibilities; risk management and loss prevention; mediation; arbitration; and lobbying.</p> <p data-bbox="483 898 1430 1073"><b>Organizational Services</b> - Includes services with a primary focus on agency organizational and human resource issues. Includes services to study, analyze or review the organizational structure, framework, or culture of the agency or divisions within the agency, and/or services implementing the recommendations of such an organizational study or effort.</p> <p data-bbox="483 1108 1430 1455">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 1493 911 1524">Legal and Expert Witness Services</p> <p data-bbox="483 1560 1430 1734">The amounts expended for legal services and legal research and consultation by non-state employed attorneys, bond counsel, patent counsel, hearing examiners, etc. Expert witness contracts are for the purpose of providing expert testimony in litigation, but may also include other services such as case consultation, research, and legal services.</p> <p data-bbox="483 1770 1430 1839"><b>Does not include</b> services for court reporters, legal aides or lay witnesses, which are classified as other contractual services under Subobject ER.</p>

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Code	Title and Description
CC	<p data-bbox="483 310 708 338">Financial Services</p> <p data-bbox="483 380 1425 516">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 data-bbox="483 558 1390 621"><b>Does not include</b> amounts expended for routine bookkeeping and fiscal services or for the state actuary, attorney general, or state auditor services.</p>
CD	<p data-bbox="483 659 922 686">Computer and Information Services</p> <p data-bbox="483 728 1446 1010">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 data-bbox="483 1052 1446 1146"><b>Does not include</b> amounts expended for data processing charges or programming and data entry services, which are classified as other contractual services under Subobject ER.</p>
CE	<p data-bbox="483 1184 792 1211">Social Research Services</p> <p data-bbox="483 1253 1438 1631">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> <p data-bbox="483 1673 1438 1837"><b>Does not include</b> client services whether paid directly to clients or providers/contractors of direct services to clients. Payments to clients are classified as Subobject NA; contracts with providers/contractors who provide direct services to clients are classified as client service contracts under Subobject NB.</p>

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Code	Title and Description
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><b>Does not include</b> 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 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>

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Code	Title and Description
	<p><b>Does not include</b> training provided directly to agency clients or guest speakers for clients, which is classified as a client service contracts under Subobject NB.</p> <p><b>Does not include</b> 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><b>Does not include</b> 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><b>Does not include</b> training provided directly to agency clients, which is classified under Subobject NB.</p>
<b>E</b>	<b>GOODS AND SERVICES</b>
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, 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</p>

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Code	Title and Description
	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"> <li>• Distance learning training options such as satellite, e-learning, and webcast training; and</li> <li>• Training provided incidental to the purchase of an asset but not included in the purchase price of the asset.</li> </ul>

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Code	Title and Description
	<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 <b>excluding</b> cash or cash equivalents, such as gift certificates, which are taxable and are to be reported under Subobject NZ.</p> <p><b>Does not include</b> training and related services provided under Subobject CJ.</p> <p><b>Also, does not include</b> lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee.</p>
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><b>Does not include</b> subscriptions accompanying individual and/or agency memberships.</p> <p><b>Does not include</b> subscription-based computing services coded to Subobject EY.</p> <p><b>Also, does not include</b> items purchased for use in state libraries that are cataloged and have a useful life greater than one year. These are classified as capital outlays and coded to Subobject JD.</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><b>Does not include</b> 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 <b>contractual</b> services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other subobjects within Object E "Goods and Services," Object C "Professional Service Contracts," Object N "Grants, Benefits, and Client Services," or Subobject JK "Architectural and Engineering Services."</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	<p>Vehicle Maintenance and Operating Costs</p> <p>The amounts expended for the maintenance and operation of state owned vehicles such as motor vehicles (cars, trucks, motorcycles, buses), watercraft (ships, boats, ferries), railed vehicles (trains, trams), aircraft (airplanes, helicopters), or other mobile machines that transport people or cargo. Includes, but is not limited to, such costs as gasoline, oil, tires, parts, and supplies.</p>
ET	<p>Audit Services</p> <p>Charges by the Office of State Auditor for audit services.</p>
EV	<p>Administrative Hearings Services</p> <p>Charges by the Office of Administrative Hearings for hearings services.</p>
EW	<p>Archives and Records Management Services</p> <p>Charges by the Secretary of State for archiving, storage, and records management services.</p>
EX	<p>OMWBE Services</p> <p>Charges by the Office of Minority and Women's Business Enterprises for services.</p>
EY	<p>Software Licenses, Maintenance, and Subscription-Based Computing Services</p> <p>Amounts expended for purchased software or licenses of commercially available software with a useful life of one year or less, including upgrades and/or maintenance agreements. Software licensing includes, but is not limited to, the right to use the software, support for the software, and upgrades.</p> <p>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).</p>

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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>
<b>F</b>	<p><b>COST OF GOODS SOLD (Proprietary Funds Only)</b></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>
<b>G</b>	<p><b>TRAVEL</b></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>
<b>J</b>	<p><b>CAPITAL OUTLAYS</b></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><b>Note:</b> 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><b>Does not include</b> 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"> <li>• Infrastructure (other than the state highway system).</li> <li>• Buildings, building improvements, leasehold improvements.</li> <li>• Intangibles (other than noncapitalized software reported in Subobject JB).</li> <li>• Other capital assets individually or as a group falling below the limits set in Subsection 30.20.20.</li> </ul>
JB	<p>Noncapitalized Software</p> <p>The amounts expended for purchased software or licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in Subsection 30.20.20.</p>
JC	<p>Furnishings and Equipment</p> <p>The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy.</p>
JD	<p>Library Resources</p> <p>The amounts expended for: the cost of books, maps, and films formally cataloged by a library or audiovisual center; sound film strips, slide sets, prepared transparencies, and prerecorded audio or video recordings; and periodicals and other electronic resources purchased and cataloged for libraries.</p> <p><b>Does not include</b> items with a useful life less than one year, whether they are cataloged or not.</p>
JE	<p>Land</p> <p>The amounts expended for the acquisition of land. Includes: cost of acquiring land; clearing and grading costs; and the cost of razing buildings or other improvements acquired with land which were not intended for permanent use at time of acquisition. Also includes indefinite land use rights acquired with the purchase of the underlying land.</p>
JF	<p>Buildings</p> <p>The amounts expended for the acquisition of already constructed buildings including broker and appraisal fees, legal expenses, and repairs to put buildings in required condition for intended use.</p> <p>The amounts expended on contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even though negotiated separately. Also, includes the cost</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><b>Does not include</b> those items classified as equipment under Subobject JC "Furnishings and Equipment."</p>
JG	<p>Highway Construction</p> <p>The amounts expended for the construction, improvement, or addition to the state highway system.</p>
JH	<p>Improvements Other Than Buildings (Non State Highway System)</p> <p>The amounts expended for the construction, addition, and/or alteration of improvements other than buildings and infrastructure not related to the state highway system, such as: tunnel and utility systems; water and sewer systems; street lights and signs; braces and retaining walls; parking facilities; shoreline protection projects; and leasehold improvements. State highway system construction is recorded in Subobject JG.</p>
JJ	<p>Grounds Development</p> <p>The amounts expended for landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes.</p>
JK	<p>Architectural and Engineering Services</p> <p>The amounts expended for the services of architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.</p>
JL	<p>Capital Planning</p> <p>The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects.</p>
JM	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The amounts expended for the acquisition and maintenance of permanent works of art and historical artifacts.</p>

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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"> <li>• Patents, trademarks, copyrights.</li> <li>• Land use rights having definite useful lives if the cost can be separately identified from the land purchase.</li> </ul> <p><b>Does not include</b> 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	<b>INTERFUND OPERATING TRANSFERS</b>
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>

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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	<b>GRANTS, BENEFITS, AND CLIENT SERVICES</b>
NA	<p>Direct Payments to Clients</p> <p><b>Amounts paid directly to clients</b> for such items as income maintenance, child support, childcare, food stamps, job counseling and training, medical and mental health treatments, tuition assistance programs, and transportation expenses. Payments may be made as either grants or reimbursements of expenses incurred by the clients.</p>
NB	<p>Payments to Providers for Direct Client Services</p> <p><b>Amounts paid under client service contracts</b> entered into for professional, technical or other services, which will result in the delivery of direct services to individual clients. Client services include such items as medical and mental health treatments, and related transportation; job counseling and training; childcare; foster care; and chore services.</p> <p>For subobject NB coding purposes, clients are members of the public who have social, physical, medical, economic, or educational needs, for whom the agency has statutory responsibility to serve, protect or oversee. Clients are individuals, such as residents of state and non-state institutions, outpatients,</p>

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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><b>Note:</b> 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>

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Code	Title and Description
	<p><b>Note:</b> Do not code participants in the state internship program under this code. Refer to the Object A series as appropriate. FTEs generated for interns and executive fellows will not count as budgeted FTEs.</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><b>Note:</b> For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.</p>
<b>P</b>	<b>DEBT SERVICE</b>
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>

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Code	Title and Description
PD	<p>Principal COP Lease/Purchase Agreements</p> <p>The amounts expended for the payment of principal on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.</p>
PE	<p>Interest COP Lease/Purchase Agreements</p> <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>
<b>S</b>	<p><b>INTERAGENCY REIMBURSEMENTS</b></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>

## Uniform Chart of Accounts

Code	Title and Description
SG	<p>Travel</p> <p>Payments received by a state agency from other state agencies as reimbursements of travel.</p>
SJ	<p>Capital Outlays</p> <p>Payments received by a state agency from other state agencies as reimbursements of capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). For reimbursements of Subobject JA and JB expenditures, use Subobject SE, Goods and Services.</p>
SN	<p>Grants, Benefits, and Client Services</p> <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><b>Note:</b> Agencies must reallocate to the appropriate subobject of expenditure within Object S at least annually at fiscal year end.</p>
<b>T</b>	<p><b>INTRA-AGENCY REIMBURSEMENTS</b></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>

## Uniform Chart of Accounts

Code	Title and Description
TC	<p>Professional Service Contracts</p> <p>Reallocation of expenditures within an agency for professional service contracts.</p>
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><b>Note:</b> Agencies must reallocate to the appropriate subobject of expenditure within Object T at least annually at fiscal year end.</p>
<b>W</b>	<b>OTHER</b>
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>

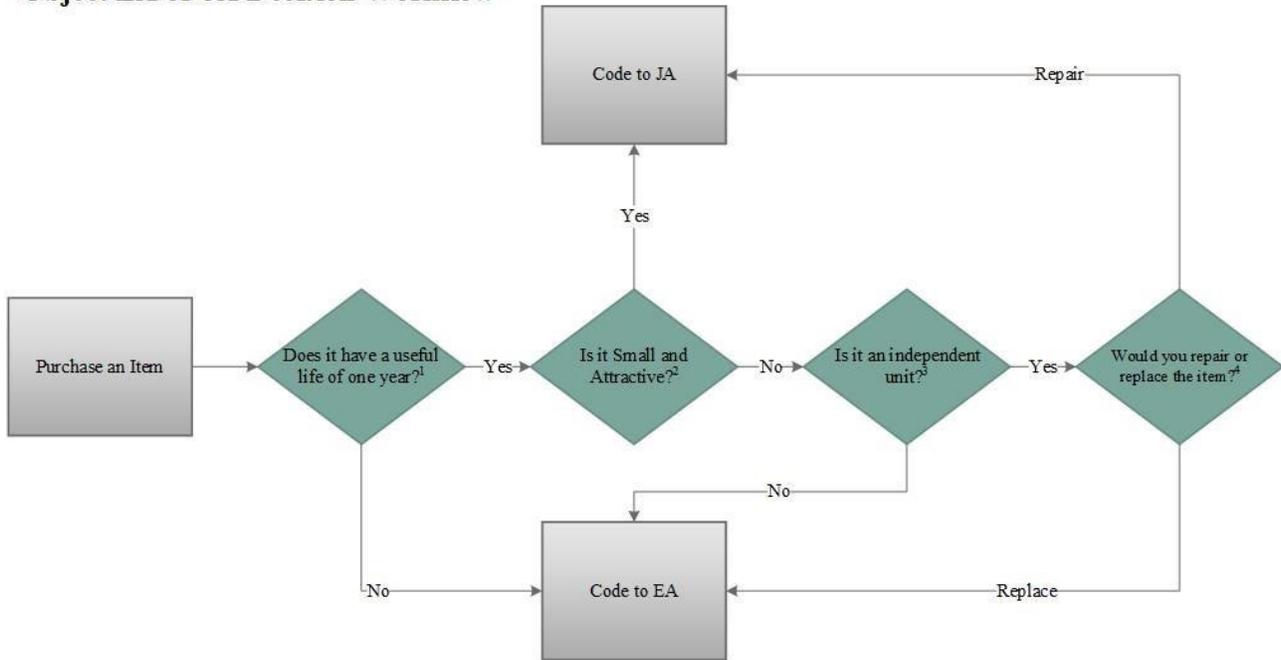
## Uniform Chart of Accounts

Code	Title and Description
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 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)."</p>
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>
<b>75.70.30</b> July 1, 2017	<p><b>Object/Subobject Decisions Flowcharts</b></p> <p>The following sub-sections provide guidance and criteria to use in determining the appropriate Object and/or Subobject to code certain expenditures.</p> <p>75.70.30.a In determining if an item should be coded as Subobject <b>EA-Supplies and Materials</b> or <b>JA-Noncapitalized Assets</b>, 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"> <li>1. Under normal conditions of use, is the item expected to serve its principal purpose for at least one year?</li> <li>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.</li> <li>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.</li> <li>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?</li> </ol>

**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.

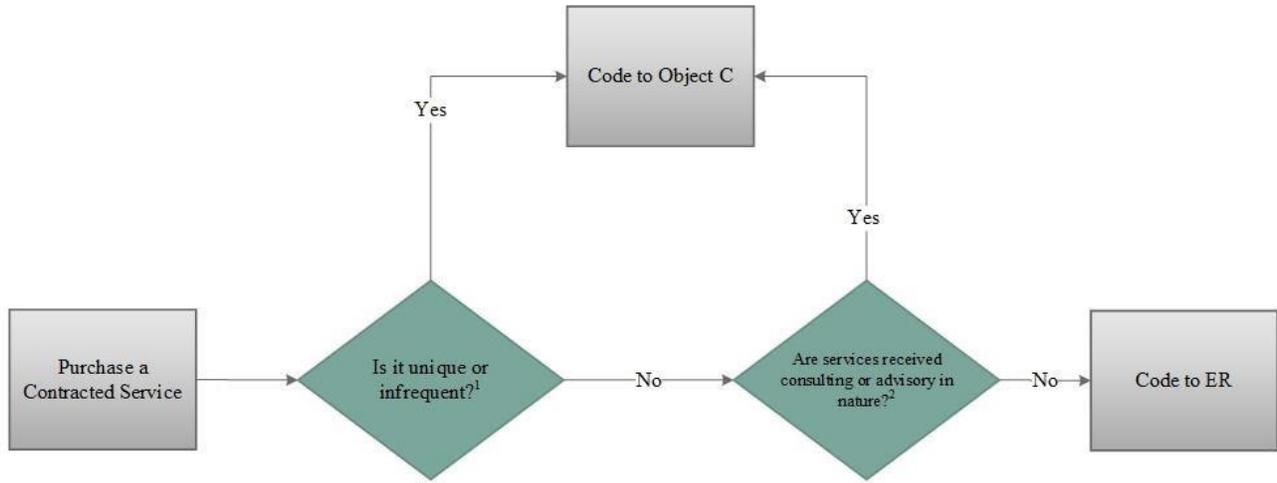
4 - If the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.

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.

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## 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.)

## Uniform Chart of Accounts

**75.80.20**

July 1, 2003

**Major revenue source code descriptions**

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

**Uniform Chart of Accounts**

<b>Code</b>	<b>Title and Description</b>
<b>0600</b>	<p><b>Transfers</b></p> <p>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.</p>
<b>0800</b>	<p><b>Other Revenues and Financing Sources</b></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>
<b>0900</b>	<p><b>Non-Revenue Activities</b></p> <p>Amounts related to various suspense codes that must be adjusted to zero at year-end.</p>

## Uniform Chart of Accounts

**75.80.30**

October 1, 2016

**Sequential by code number**

<b>Code</b>	<b>Title</b>
	<b>0100 - Taxes</b>
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
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)
 <b>0200 - Licenses, Permits, and Fees</b>	
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

<b>Code</b>	<b>Title</b>
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
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
	<b>0300 - Federal Revenue</b>
0301	African Development Foundation

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
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

<b>Code</b>	<b>Title</b>
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)
	<b>0400 - State Charges and Miscellaneous Revenue</b>
0401	Investment Income
0402	Income from Property
0404	Cost of Supervision Assessment Fee
0405	Fines, Forfeits and Seizures
0406	Litter Control Revenue

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
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

## Uniform Chart of Accounts

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
	<b>0500 - Private/Local Charges and Miscellaneous Revenue</b>
0523	Board, Room, and Meals
0535	Energy Facility Application and Monitoring Fees
0541	Contributions and Grants
0546	Federal Revenue - Pass Through
0597	Reimbursable Contracts
	<b>0600 - Transfers</b>
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

<b>Code</b>	<b>Title</b>
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
	<b>0800 - Other Revenues and Financing Sources</b>
0802	Employer Pension Contributions
0803	Employee Pension Contributions

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
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
	<b>0900 - Non-Revenue Activities*</b>
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.

## Uniform Chart of Accounts

**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 &amp; 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)

## Uniform Chart of Accounts

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)

## Uniform Chart of Accounts

Code	Title
0118	<p>Liter Tax - Liquor</p> <p>Tax levied on the selling price of spirits in their original packaging on a per liter basis. Spirits includes any beverage containing alcohol with more than 24% alcohol by volume. (RCW 82.08.150)</p>
0119	<p>Liquor Sales Tax - Surcharge</p> <p>Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))</p>
0120	<p>Liquor Sales Tax</p> <p>Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)</p>
0121	<p>Beer Tax</p> <p>Tax levied on brewers and distributors of beer for the privilege of manufacturing or selling beer in Washington. (RCW 66.24.290)</p>
0122	<p>Wine Tax</p> <p>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)</p>
0123	<p>Marijuana Excise Tax</p> <p>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)</p>
0124	<p>Tribal Cigarette Tax</p> <p>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)</p>
0125	<p>Cigarette Tax</p> <p>Tax levied on the first taxable event (sale, use, consumption, handling, possession or distribution of cigarettes) within Washington. (chapter 82.24 RCW)</p>

## Uniform Chart of Accounts

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)

Code	Title
0140	<p>Pari-mutuels Tax</p> <p>Tax levied on the gross receipts of pari-mutuel machines at licensed horse racing events. (chapter 67.16 RCW)</p>
0141	<p>Petroleum Products Tax</p> <p>Tax levied on the wholesale value of products derived from refining crude oil. (chapter 82.23A RCW)</p>
0143	<p>Intermediate Care Facility Tax</p> <p>Tax levied on the gross receipts of intermediate care facilities for services provided to persons with intellectual disabilities. (chapter 82.65A RCW)</p>
0149	<p>Watercraft Excise Tax</p> <p>Tax levied on the fair value of noncommercial boats used on Washington waters. (chapter 82.49 RCW)</p>
0150	<p>Property Tax</p> <p>Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW)</p>
0151	<p>Excise Taxes - Other</p> <p>All other excise taxes, which do not have a unique revenue source.</p>
0155	<p>Inheritance/Estate Taxes</p> <p>Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW)</p>
0157	<p>Real Estate Excise Tax</p> <p>Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW)</p>
0159	<p>Leasehold Excise Tax</p> <p>Tax levied on the private use of publicly owned real and personal property. (chapter 82.29A RCW)</p>

## Uniform Chart of Accounts

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)

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><b>0200 - Licenses, Permits, and Fees</b></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>

## Uniform Chart of Accounts

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>

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>

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
0221	Cigarette Fees and Licenses  Licenses and fees collected from businesses engaged in the wholesale and retail sale of cigarettes and other tobacco products. (chapter 82.24 RCW)
0222	Commercial Driver Schools  Fees collected to license and regulate persons or business engaged in providing traffic safety education programs to the public. (chapter 46.82 RCW)
0223	Contractors Registration  Licenses and fees collected from businesses selling building construction related services of the construction trades as contractors and sub-contractors. (chapter 18.27 RCW)
0224	Collection Agencies  Fees collected to license and regulate persons or businesses engaged in soliciting claims or collecting debts for another. (chapter 19.16 RCW)
0225	Burning Permit Fees  Fees collected from landowners for various types of permits to allow burning on property. (chapter 70.94 RCW)
0226	Corporation Licenses and Fees  Fees collected from corporations including original application fees, renewal fees, business filing fees, digital signature fees, late fees, etc. (chapter 23B.01 RCW)
0227	Marijuana Licenses and Fees  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)
0229	Electrical Licenses  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)

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>

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

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>

## Uniform Chart of Accounts

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>

## Uniform Chart of Accounts

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)

## Uniform Chart of Accounts

Code	Title
0285	Water Resources Fees  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)
0286	Water Quality Fees  Fees collected for wastewater discharge to fund the administration of the waste water permit program. (RCW 90.48.465)
0287	Well Construction and Licensing  Fees collected for well construction and for well operator licenses. (chapter 18.104 RCW)
0290	Log Patrol Licenses  Fees collected for log brands, log brand books and log patrol licenses from timber companies. (chapter 76.36 RCW)
0291	Marriage Licenses  Fees collected for the issuance of marriage licenses. (RCW 36.18.010(5))
0292	Business License Fees  Fees collected for filing of master license applications, renewals or late fees. (RCW 19.02.085)
0294	Hazardous Waste Fees  Fees collected from hazardous waste generators to fund hazardous waste and toxics reduction programs as well as fees collected from the U.S. Department of Energy and facilities that dispose of mixed waste. (chapters 70.95E, 70.105, and 43.200 RCW)
0295	Certified Acupuncturist Licenses  Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW)
0296	Replacement Tire Fee  Fee charged on the retail sale of new tires. (RCW 70.95.510)

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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.
<b>0300 - Federal Revenue</b>	
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.

## Uniform Chart of Accounts

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

<b>Code</b>	<b>Title</b>
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
	<b>0400 - State Charges and Miscellaneous Revenue</b>
	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**

<b>Code</b>	<b>Title</b>
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>

## Uniform Chart of Accounts

Code	Title
0427	Property and Resources Management  Fees collected for property and resources management to include such things as fire suppression, road maintenance, land assessments, and surveillance and maintenance of low level radioactive materials disposal.
0430	Dedicated Student Fees  Fees collected that are dedicated to the support of specific courses or activities. Examples include lab fees, fees for continuing education programs, health fees, athletic and recreation center fees, technology fees, and renewable energy fees.
0434	Hazardous Waste Cleanup Recoveries  Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, clean up of oil and non-oil spills and environmental restoration.
0440	Indirect Cost Reimbursement  To record indirect cost reimbursement associated with grants, contracts and other agreements.
0441	Contributions and Grants  Contributions and grants received by the state that are not restricted by contract or grant. Amounts received may be expended for or by the account/program receiving the monies for the purposes for which the monies were given.
0444	Grant Repayments  Amounts collected as repayments of loan principal associated with a loan made under a federal or state loan program or other budgeted loan.
0445	Unemployment Compensation Reimbursement  Reimbursement for unemployment benefits paid in-lieu of taxes of received from state agencies. (RCW 50.44.060)
0447	Health Benefit Payments  Subsidy reimbursement and rebate payments received for health benefits. Not considered federal revenue.

## 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>

## Uniform Chart of Accounts

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>

## Uniform Chart of Accounts

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)

**Uniform Chart of Accounts**

**Code Title**

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**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>

## Uniform Chart of Accounts

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))

## Uniform Chart of Accounts

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>

## Uniform Chart of Accounts

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)

## Uniform Chart of Accounts

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), &amp; 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>

## Uniform Chart of Accounts

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>

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><b>0800 - Other Revenues and Financing Sources</b></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>

## Uniform Chart of Accounts

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>

## Uniform Chart of Accounts

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><b>0900 - Non-Revenue Activities*</b></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>

<b>Code</b>	<b>Title</b>
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.