75.50
Expenditure Authority Codes

75.50.10	Expenditure authority type and expenditure character codes with descriptions
June 1, 2009	

Expenditure Authority Type Code	Expenditure Authority Type Description
1	**State**
	Denotes appropriations funded by revenues generated by the state's authority to tax, license, or collect fees from the public.
2	**Federal**
	Denotes appropriations funded by grants and contracts with federal government agencies. Does not include grants and contracts under the American Recovery and Reinvestment Act (ARRA) of 2009.
3	**Federal - Unanticipated**
	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.
4	**Governor's Emergency Allocation**
	Denotes the appropriation assigned to the funding identified as "Governor's Emergency" in the Appropriation Act.
6	**Nonappropriated**
	Denotes activity associated with nonappropriated/allotted and nonbudgeted accounts.
7	**Private/Local**
	Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies.

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.

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

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

Expenditure Character Code	Expenditure Character Description
1	Operating

Denotes expenditures authorized for the purpose of funding ongoing programs.

2	Capital

Denotes expenditures authorized for the purpose of construction, acquisition, or renovation of capital assets or long-term grant programs that cross biennial lines.

75.50.20 Operating expenditure authority codes
April 1, 2009

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, Office of Financial Management (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.

Unanticipated Receipts Expenditure Authority

State	Federal	Private/Local
N/A	700-940 7A0-7F0 7G0-7Z0 (ARRA)	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).

Nonappropriated/Nonallotted Operating Expenditures

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

75.50.30
April 1, 2009

Capital expenditure authority codes

Legislative Appropriations

Expenditure authority codes for capital appropriations are assigned by the Budget Division, Office of Financial Management. 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, Office of Financial Management.

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).

Nonappropriated/Nonallotted Capital Expenditures

All nonappropriated/nonallotted capital expenditures reported to AFRS must use either Z97 or Z99. 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
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
R3A-R3Z	N	2	Capital	Nonappropriated - ARRA

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