



## 75.50 Expenditure Authority Codes

### 75.50.10

July 1, 2018

### Expenditure authority type and expenditure character codes with descriptions

#### Expenditure Authority

#### Type Code

#### Expenditure Authority Type Description

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

## Uniform Chart of Accounts

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

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.

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.

**Note:** Types 1, 2, 4, and 7 are assigned by the Office of Financial Management (OFM) and contained in the Expenditure Authority Schedule. Types 3 and 9 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.

**Uniform Chart of Accounts**

<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>HCA Medicaid Federal - Budget Preparation Only</p> <p>Used by agencies that are pre-approved for Federal Medicaid funding 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            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.

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**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 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 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      Capital expenditure authority codes**

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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	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 or Z99. These codes are to be used for all capital activity, other than unanticipated receipts, not included on the Expenditure Authority Schedule.

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**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
9A0-9Z0* ZA0-ZZ0*	9	1	Operating	Unanticipated - Private/Local
Z96 and Z98	6	1	Operating	Nonappropriated/ Nonallotted
V10-W90*	3	2	Capital	Unanticipated - Federal
X10-Y90*	9	2	Capital	Unanticipated - Private/Local
Z97 and Z99	6	2	Capital	Nonappropriated/ Nonallotted

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