

**CHART OF ACCOUNTS  
DICTIONARY DESCRIPTION**

**EXPENSES**

**A: SALARIES AND WAGES**

**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. \***

51105 Ft-Class-Reg (Classified Pay)

\*detail maintained by earn codes in H.R

**AD: HIGHER EDUCATION EXEMPT: All employees/positions which have been defined as exempt by chapter 41:06 RCW by the Washington Personnel Resources Board.**

51205 Ft-Admin-Reg (Permanent Exempt)

51305 Temporary (Temporary Exempt)

**AF: HIGHER EDUCATION FACULTY: All employees/positions whose primary responsibilities are teaching, research, public service, including librarians and counselors designates as faculty.**

51405 Ft-Faculty Vac (Permanent Faculty)

51505 Ft-Faculty Ftntt (Year to Year Faculty)

51605 Adjunct / Other (Adjunct/Phased/Summer/Overload)

**AH: HIGHER EDUCATION GRADUATE ASSISTANTS: All employees/positions held by the graduate school and whose primary responsibilities are related to teaching, research, and public service at institutions of higher education.**

51705 Grad Assistants

**AK: HIGHER EDUCATION OTHER: All employees/positions not subject to other classifications.**

51805 Temp-Other (Hourly Employees)

**AL: HIGHER EDUCATION STUDENTS: All student employees other than graduate assistants or those covered by Washington Personnel Resources Board, including work-study students.**

51815 Student Employees

**AS: SICK LEAVE BUY-OUT: Salaries and wages expended for accrued employee sick leave as provided under RCW 41.04.340.**

51140 Sick Leave Buyout/Term (Classified)  
51260 Admin S/L Buyout (Exempt)

**AT: TERMINAL LEAVE: Salaries and wages expended for accrued vacation leave made to employees upon termination of employment.**

51150 Term Leave-Class (Classified)  
51255 Term Leave Exempt (Exempt)  
51445 Fac Vacation Leave Buyout (Faculty)

**AU: OVERTIME AND CALL-BACK: Additional amounts paid to employees for working overtime and under call-back provisions of contracts and work agreements.**

51835 Overtime Extra Time (Overtime/Extra hr. straight time/Standby)

**B: EMPLOYEE BENEFITS**

**BA: OLD AGE, SURVIVORS AND DISABILITY INSURANCE: Amounts expended as the state's share of Old Age, Survivors, and Disability Insurance. Does not include Hospital Insurance (Medicare) premiums. \***

52005 OASI

\* detail maintained by earn codes in H.R.

**BB: RETIREMENT AND PENSIONS: Amounts expended as the State's Share of retirement and pension benefits.**

52015 Cwu Retirement (Retirement and Pensions)

**BC: MEDICAL AID AND INDUSTRIAL INSURANCE: Amounts expended as the state's share of medical aid and industrial insurance.**

52045 Medical Aid and Industrial Insurance

**BD: HEALTH, LIFE, AND DISABILITY INSURANCE: Amounts expended as the state's share of health, life, and disability insurance.**

52050 Health, Life and Disability Insurance

**BF: UNEMPLOYMENT COMPENSATION: Amounts expended to pay for unemployment compensation benefits received by former state employees.**

52060 Unemployment Compensation

**BG: SUPPLEMENTAL RETIREMENT PAYMENTS: Amounts expended for supplemental payments to retired individuals when pension annuity payments are**

less than what the retiree would be eligible to receive under the public employees retirement system.

52065 Supplemental Retirement

**BH: HOSPITAL INSURANCE (MEDICARE):** Amounts expended as the state's share of Hospital Insurance (Medicare).

52010 Medicare

**BT: SHARED LEAVE PROVIDED – SICK LEAVE:** The dollar value of sick leave donated by state employees in conjunction with the state's shared leave program.

52070 Donated Sick Leave

**BU: SHARED LEAVE PROVIDED – PERSONAL HOLIDAY:** The dollar value of personal holiday leave donated by state employees in conjunction with the shared leave program.

52075 Donated Personal Holiday

**BV: SHARED LEAVE PROVIDED – ANNUAL LEAVE:** The dollar value of annual leave donated by state employees in conjunction with the state's shared leave program.

52080 Donated Annual Leave

**BW: SHARED LEAVE RECEIVED:** The dollar value of shared leave received by state employees, to be used in lieu of sick leave, in conjunction with the shared leave program.

52085 Shared Leave Received

**C: PERSONAL SERVICE CONTRACTS:** Personal service means professional or technical expertise provided by a consultant to accomplish a specific study, project, or task. This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation. NOT included are amounts expended for architectural and engineering services on capital projects. These amounts are to be recorded as Sub object JK. Also excluded are client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Sub-objects NA and NB, respectively.

**CA: MANAGEMENT AND ORGANIZATIONAL SERVICES:** Amounts expended for services to assist management with operation or management of the University or department. Also includes services for strategic planning, goal setting, needs assessment, business process re-engineering, facilitators for staff functions, harassment and related investigations, mediation, and lobbying. Includes services for design, development, and/or implementation of information processing or

telecommunications systems, re-engineering of major information technology systems, quality assurance on or evaluation of such systems, and development of information technology strategic plans .

53005 Mgmt and Org Services  
53010 Personal Service Contract

**CB: Legal & Expert Witness Services:** The amounts expended for non-state employed attorneys, bond counsel, patent counsel, hearing examiners, and expert witnesses. *Does not include* amounts expended for court reporters, legal aides or lay witnesses. These amounts are to be recorded as Sub-object ER.

53012 Legal Services

**CC: FINANCIAL SERVICES:** Amounts expended for financial services, actuarial services, economic analysis, cost/benefit analysis, cost allocation, accounting and audit services. Also includes investment management, cash management and stockbroker services. **DOES NOT INCLUDE** amounts expended for the state actuary, attorney general, state auditor, or routine bookkeeping and fiscal technician services.

53015 Financial Services

**CD: COMPUTER & INFORMATION SERVICES:** The amounts expended to analyze, enhance, modify or implement computer systems or telecommunications systems. *Does not include* amounts expended for data processing charges or programming and data entry services which are classified as purchased services under Sub-object ER. *Does not include* design or development of major information systems which is classified under Sub-object CA.

53017 Computer & Information Service

**CF: TECHNICAL RESEARCH SERVICES:** Amounts expended for environmental studies, transportation studies and personal services related to natural resources, agriculture, science, biology and aquatic issues. Also includes historical research, property appraisals, real estate services, archaeological surveys and aerial surveys.

53020 Technical Research Services

**CZ: OTHER PERSONAL SERVICES:** Amounts expended for personal service contracts other than those described above.

53025 Other Personal Services

## **E: GOODS AND SERVICES**

**EA: SUPPLIES AND MATERIALS:** Amounts expended for all materials and supplies 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 a minor part of equipment or fixed property. All office copier paper and supplies are recorded as EF, account subcode: 53315 Office Copier Supplies.**

- 53110 Misc Supplies
- 53115 Kitchen Supplies
- 53116 Dish Ware / Paper Supplies
- 53120 Office Supplies
- 53125 Graphics & Photo Productions
- 53130 Data Processing Supplies
- 53140 Instructions & Res Supplies
- 53142 Dining Room Supplies
- 53144 Linen Supplies
- 53146 Custodial Supplies

**EB: COMMUNICATIONS: Amounts expended for transmission of messages.**

**Includes:**

**telephone, and facsimile services; letter postage; rental of post office boxes or postage meter machines; contractual messenger service; telephone installation costs; and internet access charges.**

- 53150 Postage
- 53151 Postage General Meter
- 53152 Postage 1st Class Permit
- 53153 Postage Bulk Permit
- 53154 Bus Reply/Postage Due
- 53160 Telephone
- 53170 Telephone – Long Distance
- 53180 Miscellaneous Communications
- 53182 Telephone - Install

**EC: UTILITIES: Amounts expended to heat, cool, and light state owned and/or leased facilities not obtained through the Department of General Administration, where energy costs are not included as part of the monthly lease payments. Also includes the amounts expended for water, sewer and garbage.**

- 53190 Electricity
- 53200 Natural Gas
- 53210 Heating Oil
- 53220 Water
- 53230 Sewer
- 53240 Refuse
- 53250 Miscellaneous Utilities

**ED: RENTALS AND LEASES: Amounts expended for the possession and use of property owned by the Department of General Administration and others.**

**Includes: land; buildings; structures; furnishings; equipment (excluding travel expense rentals); and software.**

- 53260 Rentals and Leases

**EE: REPAIRS, ALTERATIONS, and MAINTENANCE:** Amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Includes expenditures to remodel and restore which do not extend the useful life of the asset.

- 53270 Repairs
- 53274 Repair apartments
- 53275 Repair Conference Center
- 53276 Repair Dining Service
- 53277 Repair Resident Halls
- 53271 Environmental Control Repairs
- 53272 Plant Auth Non-Product Repairs
- 53273 Key / Rekey
- 53280 Maintenance
- 53290 Alterations

**EF: PRINTING AND REPRODUCTION:** Amounts expended for contractual printing and reproduction, binding operations, and all common processes of duplication. Includes printed matter such as publications, books, pamphlets, and the cost of office copier supplies.

- 53300 Printing-Campus
- 53310 Printing-Off Campus
- 53315 Office Copier Supplies

**EG: EMPLOYEE PROFESSIONAL DEVELOPMENT AND TRAINING:** Amounts expended for the payment of tuition, fees and/or other related expenses for individuals engaged in or conducting educational or training programs which are offered to employees on a continual or recurring basis (more than six times per fiscal year) or satellite training. Includes participation in associations, organizations, conventions, and the cost of subscriptions that accompany these memberships. Also includes nontaxable employee recognition awards of nominal economic value EXCLUDING cash or cash equivalents, such as gift certificates, which are taxable and are to be reported under Sub-object NZ. Does not include lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee.

- 53320 Education and Training
- 53325 Lite Refreshments For Meetings
- 53330 Memberships
- 53340 Registration Fees

**EJ: SUBSCRIPTIONS:** Amounts expended for subscriptions to newspapers and periodicals, and/or services providing informational reports. Excludes subscriptions accompanying individual and/or agency memberships.

- 53350 Subscriptions

**EK: FACILITIES AND SERVICES:** Charges by the Department of General Administration for central services provided to agencies. Includes maintenance of capital buildings and grounds, campus mail service, and parking.

53360 General And Administrative Services

**EL: DATA PROCESSING SERVICES: Charges by the Department of Information Services or other State agency data processing installations for services.**

53370 DIS Data Processing Services

**EM: ATTORNEY GENERAL SERVICES: Charges by the Office of Attorney General for legal services.**

53380 Attorney General Services

**EN: PERSONNEL SERVICES: Charges by the Department of Personnel for services in connection with the appointment, training, promotion, transfer, layoff, recruitment, retention, classification, compensation, removal, discipline, labor relations, and welfare of classified employees.**

53390 State Personnel Service

**EP: INSURANCE: 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.**

53400 Insurance

**EQ: NONCAPITALIZED FURNISHINGS, EQUIPMENT AND SOFTWARE: Amounts expended for furnishings, equipment, and software with a useful life of greater than one year and not considered a capital asset. Excludes minor assets with a useful life of greater than one year such as staplers, waste containers, and tape dispensers.**

53410 Equipment – Non inventory – Non Capitalized

53420 Equipment – Inventory Non Capitalized

53430 Software (Non-Inventory)

**ER: OTHER PURCHASED SERVICES: Amounts expended for CONTRACTUAL services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other sub-objects. Includes custodial, interagency, intergovernmental, security, data entry, and programming services.**

53440 Software Maintenance

53450 Purchased Services – 1099

53460 Purchased Service – Non 1099

53470 Foreign Personal Services

**ES: VEHICLE MAINTENANCE AND OPERATING COSTS: Amounts expended for the maintenance and operation of state owned vehicles. Includes gasoline, oil, tires, parts and supplies.**

53480 Vehicle Maintenance and Operation costs  
53482 Plant Diesel Motor Fuel

**ET: AUDIT SERVICES: Charges by the Office of State Auditor for audit services.**

53490 Audit Services

**EW: ARCHIVES AND RECORDS MANAGEMENT SERVICES: Charges by the Secretary of State for archiving, storage, and records management services.**

53500 Archives and Records Management Services

**EX: OMWBE SERVICES: Charges by the Office of Minority and Women's Business Enterprises for services.**

53510 OMWBE Services

**EZ: OTHER GOODS AND SERVICES: Amounts expended for goods and services other than those described above. Includes bonds, freight (when not allocable to items purchased), advertising, and other goods and services from vendors or other agencies.**

53520 Advertising  
53530 Program Expenses  
53540 Freight  
53550 Misc Goods and Services  
53552 Shop Supplies  
53554 Maintenance Supplies  
53560 Reallocated Costs  
53565 Supplies for Rebill  
53570 Legal Settlements

**F: COST OF GOODS SOLD (Proprietary Funds Only): Revenue source code 0450 "Sales of Goods and Supplies-Proprietary Funds" is to be used.**

**FA: PURCHASES:**

53710 Net Cost of Goods Sold

**FB: PURCHASES: Amounts expended to acquire merchandise purchased for resale.**

53720 Purchase for Resale  
53721 Food for Resale  
53722 Warehouse Purchases  
53730 Special Project Purchase

**FC: RETURNED PURCHASES: Amounts recovered for merchandise returned to the Vendor.**

53740 Returned Purchases

**FD: FREIGHT IN:** Amounts expended for delivery of merchandise purchased for resale.

53750 COGS – Freight In

**FE: DISCOUNTS:**

53760 Discounts  
53770 Direct Labor

**G: TRAVEL:** In addition to state employees, these sub-object codes are to be used to record travel expenses paid to/or for individuals who serve on boards, commissions, councils, committees and task forces. Where travel expenses are authorized and included as part of a contract or grant, the payment is to be recorded under the appropriate sub-object code for the contract or grant.

**GA: IN-STATE SUBSISTENCE AND LODGING:**

53810 In-State Meals and Lodging  
53820 Same Day Travel – Meals

**GB: IN-STATE AIR TRANSPORTATION:**

53830 In-State Air Transportation

**GC: PRIVATE AUTOMOBILE MILEAGE:**

53840 Private Automobile Mileage

**GD: OTHER TRAVEL EXPENSES:** Includes prospective employee interview expenses; employee relocation expenses; rail bus, ferry, or taxi fares; rental cars; parking fees; stenographic services; telephone calls; and other miscellaneous expenses.

53850 Other Travel Expenses  
53860 Travel Advance  
53870 Interview Expense  
53880 Relocation Expense

**GF: OUT OF STATE SUBSISTENCE AND LODGING:**

53890 Out of State Meals and Lodging

**GG: OUT OF STATE AIR TRANSPORTATION:**

53900 Out of State air Transportation

**GN: MOTOR POOL SERVICES:** The amounts expended for use of vehicles obtained from either the central or agency-operated motor pools. The expenditures may be for vehicles used on either a specific trip(s) or permanently assigned basis.

53910 Motor Pool Services

**J: CAPITAL OUTLAYS:** Amounts expended for the acquisition of, or addition to, fixed assets intended to benefit future periods. Also includes fixed assets acquired through capital leases.

**JC: FURNISHINGS, EQUIPMENT, AND SOFTWARE:**

54005 Capitalized Equipment

**JD: LIBRARY RESOURCES:** Amounts expended for: 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; periodicals purchased and cataloged for libraries; and museum and art collections.

54010 – 54365 Library Resources

**JE: LAND:** Amounts expended for 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.

54410 Land

**JF: BUILDINGS:** 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.

54420 Buildings  
54421 Other Contracts  
54423 Construction Retainage  
54424 Fixed Furnishings  
54425 In-Plant Services

**JH: IMPROVEMENTS OTHER THAN BUILDINGS:** Amounts expended for the construction, addition, and/or alteration of improvements other than buildings, such as: tunnel and utility systems; water and sewer systems; street lights and signs; braces and retaining walls; parking facilities; toll bridge construction; shoreline protection projects; and leasehold improvements.

54430 Improvements – Not Buildings

**JJ: GROUNDS DEVELOPMENT:** Amounts expended for landscaping other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes.

54440 Landscaping

**JK: ARCHITECTURAL AND ENGINEERING SERVICES:**

54450 Architectural and Engineering Services  
54452 Construction Predesign

**JL: CAPITAL PLANNING: Amounts expended for planning or determining the feasibility of a specific capital project or projects.**

54460 Capital Planning

**JM: WORKS OF ART AND HISTORICAL LANDMARKS: Amounts expended for the acquisition and maintenance of permanent works of art and historical landmarks.**

54470 Works of Art and Historical Landmarks

**JZ: OTHER CAPITAL OUTLAYS: Amounts expended for capital projects not specifically indicated above.**

54480 Other Capital Outlays  
54481 Construction Inspection  
54482 Related Project Cost  
54483 Construction Tax  
54486 Construction Advertising

**N: GRANTS, BENEFITS, AND CLIENT SERVICES:**

**NZ: OTHER GRANTS, BENEFITS AND CLIENT SERVICES: Includes taxable employee recognition and productivity awards which are in the form of cash or cash equivalents, such as gift certificates.**

54510 Grants, Benefits and Client Services

**P: DEBT SERVICE**

**PA: PRINCIPAL: Amounts expended for the payment of principal on the various forms of indebtedness incurred by the state.**

54610 Principal

**PB: INTEREST: Amounts expended for interest on indebtedness incurred by the state.**

54620 Interest

**PC: OTHER DEBT SERVICES: Amounts expended for other related charges on the various forms of indebtedness incurred by the state.**

54630 Debt Service Other

**PD: PRINCIPAL – OST LEASE/PURCHASE AGREEMENTS: Amounts expended for principal on lease/purchase agreements with the Office of State Treasurer.**

54640 Principal OST Lease/Purchase Agreements

**PE: INTEREST – OST LEASE/PURCHASE AGREEMENTS: amounts expended for interest on lease/purchase agreements with the Office of State Treasurer.**

54650 Interest OST Lease/Purchase Agreements

**S:**

**T: INTRA-AGENCY REIMBURSEMENTS**

**TA: SALARIES AND WAGES: Reallocation of budgeted expenditures within an agency for salaries and wages.**

54710 Transfer Salary

**TB: EMPLOYEE BENEFITS: Reallocation of budgeted expenditures for employee benefits.**

54720 Transfer Employee Benefits

**TE: GOODS AND SERVICES: Reallocation of budgeted expenditures for goods and services.**

54730 Transfer Goods and Services

54740 Transfer Travel

**TJ: CAPITAL OUTLAYS: Reallocation of budgeted expenditures for capital outlays.**

54750 Transfer Capital Expense

**W: DEPRECIATION, AMORTIZATION, AND BAD DEBTS**

**WA: DEPRECIATION EXPENSE: Expense that represents the portion of the expired service cost of tangible fixed assets during the accounting period. Only used with General Ledger code 6511 “Depreciation Expense”.**

54810 Depreciation

**WC: BAD DEBTS EXPENSE: Expense that represents the portion of receivable balances, recorded previously as revenue, which has now been determined uncollectible.**

54820 Bad Debt

**WD: CHANGE IN CAPITALIZATION POLICY: This amount represents the total immaterial book value of fixed assets that are to be deleted from the records due to changes in the state's capitalization policy. Only use with General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."**

54830 Change in Capitalization Policy