
ACCOUNTING & BUDGETING DATA STANDARDS

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ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Account
Description	A fiscal and accounting entity with a self-balancing set of general ledger codes in which cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, are recorded and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. For reporting purposes, the state identifies certain accounts as major funds, and administratively combines all remaining accounts into roll-up funds.
Data Type	Character
Data Length	3
Value Domain	Example---01E
Source of Value Domain	SAAM 75.30.50
Alias	Fund
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	OFM Titles
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

¹ 1 = Public Information
2 = Sensitive Information
3 = Confidential Information
4 = Confidential Information Requiring Special Handling

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Account Title
Description	The title used to describe an Account.
Data Type	Character
Data Length	80
Value Domain	Example---Geothermal Account
Source of Value Domain	SAAM 75.30.50
Alias	Fund Title
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	OFM Titles
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	General Ledger Account
Description	An assigned code within the state's General Ledger for recording all transactions of the state, in detail or in summary.
Data Type	Character
Data Length	4
Value Domain	Example---6516
Source of Value Domain	SAAM 75.40.10
Alias	General Ledger Code
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	General Ledger Account Title
Description	The title used to describe a General Ledger Account.
Data Type	Character
Data Length	80
Value Domain	Example---Cost of Goods Sold
Source of Value Domain	SAAM 75.40.10
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Object
Description	As used in expenditure classification, this term applies to the character of the article purchased or the service obtained (rather than the purpose for which the article or service was purchased or obtained). Examples are salaries and employee benefits.
Data Type	Character
Data Length	1
Value Domain	A = Salaries and Wages B = Employee Benefits C = Personal Service Contracts E = Goods and Services F = Cost of Goods Sold G = Travel J = Capital Outlays M = Inter Agency / Fund Transfers N = Grants, Benefits & Client Services P = Debt Service S = Interagency Reimbursements T = Intra-Agency Reimbursements W = Depreciation / Amortization / Bad Debts
Source of Value Domain	SAAM 75.70.20
Alias	Object of Expenditure
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Object Title
Description	The title used to describe an Object.
Data Type	Character
Data Length	80
Value Domain	As shown in the above Object Codes.
Source of Value Domain	SAAM 75.70.20
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Subobject
Description	<p>The two character alpha code assigned by the Office of Financial Management to identify expenditures/expenses according to the character of the goods or services involved.</p> <p>Note: The first character of the subobject is the object of expenditure associated with the subobject, e.g., Object G = Travel. The second character qualifies the object, e.g., Subobject GA = In-State Subsistence and Lodging.</p>
Data Type	Character
Data Length	2
Value Domain	Example---GA
Source of Value Domain	SAAM 75.70.10
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Subobject Title
Description	The title used to describe a Subobject.
Data Type	Character
Data Length	80
Value Domain	Example---In-State Subsistence and Lodging
Source of Value Domain	SAAM 75.70.10
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Statewide Sub-Subject
Description	A four-character code used to further identify a particular expenditure item within a subobject of expenditure.
Data Type	Character
Data Length	4
Value Domain	Example---SW41
Source of Value Domain	SAAM 75.70.10
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Statewide Sub-Subject Title
Description	The title used to describe a Sub-Subobject.
Data Type	Character
Data Length	80
Value Domain	Example---Meals Taxable
Source of Value Domain	SAAM 75.70.10
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Major Source
Description	The code used to identify a major source of revenue.
Data Type	Character
Data Length	2
Value Domain	01 = Taxes 02 = Licenses, Permits, and Fees 03 = Federal Revenue 04 = State Charges and Miscellaneous Revenue 05 = Private/Local Charges and Miscellaneous Revenue 06 = Transfers 08 = Other Revenues and Financing Sources 09 = Non-Revenue Activities
Source of Value Domain	SAAM 75.80.20
Alias	Major Revenue Source
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	Revenue source is a four character numeric code assigned by the Office of Financial Management to identify the origin, or originating categories, from which revenues/receipts are derived. It is a concatenation of Major Source and Source.
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Major Source Title
Description	The title used to describe a Major Source of revenue.
Data Type	Character
Data Length	80
Value Domain	As shown in Value Domain of Major Source.
Source of Value Domain	SAAM 75.80.20
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Source²
Description	Coding used to identify particular items or item categories within a single major source of revenue.
Data Type	Character
Data Length	2
Value Domain	Example---21
Source of Value Domain	SAAM 75.80.30
Alias	Major Revenue Source
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	Revenue source is a four character numeric code assigned by the Office of Financial Management to identify the origin, or originating categories, from which revenues/receipts are derived. It is a concatenation of Major Source and Source.
XML Name Space	TBD
Data Security Classification Category¹	1

² Listed as Revenue Sub Source in SAAM

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Accounting
Data Element (Attribute)	Source Title
Description	The title used to describe a revenue Source code.
Data Type	Character
Data Length	80
Value Domain	Example---Beer Tax
Source of Value Domain	SAAM 75.80.30
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	AFRS
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Budget
Data Element (Attribute)	Expenditure Authority
Description	The three-character code assigned by the Office of Financial Management (OFM) to identify each legislative or executive authorization to incur expenditures. Agencies are to use only those expenditure authority codes that have been authorized in writing by OFM. The assigned codes are valid only for the biennium for which they are established.
Data Type	Character
Data Length	3
Value Domain	Example---Z46
Source of Value Domain	Refer to System of Record (below)
Alias	Appropriation Code
Executive Data Steward	OFM
Coordinating Data Steward	OFM Budget
System of Record	OFM TALS (The Allotment System) - Expenditure Authority
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Budget
Data Element (Attribute)	Capital Project Type
Description	A code used to identify a type of capital project.
Data Type	Character
Data Length	2
Value Domain	01 = Health, Safety and Code Requirements (Minor Works) 02 = Facility Preservation (Minor Works) 03 = Infrastructure Preservation (Minor Works) 04 = Program (Minor Works) 05 = Remodel / Renovate / Modernize (Major Projects) 06 = New Facilities/Additions (Major Projects) 07 = Infrastructure (Major Projects) 08 = Grants 09 = Acquisition - Land 10 = Acquisition - Facilities 11 = Alternate Financing 12 = Special Programs 13 = Project Management 14 = Lease 15 = Loans
Source of Value Domain	SAAM 75.10.20.m
Alias	Project Type
Executive Data Steward	OFM
Coordinating Data Steward	OFM Budget
System of Record	OFM Capital Budget System
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Organization
Data Element (Attribute)	Agency³
Description	The numeric code assigned by the Office of Financial Management to designate the distinct operational units of state government. Agency codes are used for the identification of state agency, office, board, commission, department, state institution, or state institution of higher education, which includes all state universities, regional universities, The Evergreen State College, and community and technical colleges.
Data Type	Character
Data Length	3
Value Domain	Example---220
Source of Value Domain	SAAM 75.20.10
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	OFM Titles
Comment	AFRS combines the three character agency with a one character sub agency to distinguish an agency for accounting purposes.
XML Name Space	TBD
Data Security Classification Category¹	1

³ The SAAM Glossary describes both Agency and Agency Code, but does not include a definition of Sub Agency.

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Organization
Data Element (Attribute)	Agency Title
Description	The title that describes an Agency.
Data Type	Character
Data Length	80
Value Domain	Example---Board for Volunteer Firefighters and Reserve Officers
Source of Value Domain	SAAM 75.20.10
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	OFM Titles
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1

ACCOUNTING & BUDGETING DATA STANDARDS

Subject Area	Organization
Data Element (Attribute)	Program
Description	Used to identify the agency functional area and the major activities within an agency. Generally, program codes are assigned by an agency with the concurrence of the Office of Financial Management. However, there are a limited number of mandatory statewide program codes used to identify special functions.
Data Type	Character
Data Length	3
Value Domain	The following Programs are reserved for Statewide for use by agencies: 690 = Nonbudgeted FTEs 850 = Nonbudgeted Activities 880 = Pensions, Claims, and Awards 900 = Capital Programs All other Programs are designated by the Legislature and managed by the Office of Financial Management.
Source of Value Domain	SAAM 75.60.10 and OFM Statewide Titles
Alias	
Executive Data Steward	OFM
Coordinating Data Steward	OFM Statewide Accounting
System of Record	OFM Titles
Comment	
XML Name Space	TBD
Data Security Classification Category¹	1