75.10   Coding Structures

75.10.10   About the uniform chart of accounts
July 1, 2019

	Mandatory Codes	**Agency Designated Codes**
Types:	• Agency • General Ledger • Account • Expenditure Authority • Object • Subobject • Sub-subobject • Revenue Source • Program • Project Type (for information technology expenses/expenditures)	• Sub-program • Sub-source • Organization • Project • Project Type
Purpose:	• Provide conformity and a uniform means for comparing and analyzing assets, liabilities, fund balance/net position, revenues, and expenses between agencies. • Provide for a common and uniform understanding of the mandatory codes, their concept, and structure. • Enable preparation of the state's combined annual financial statements and schedules.	• Provide agencies the means for internal comparison and analysis of activity at a detail level. • Allow agencies to develop an internal, common coding system to report on agency activity.

	Mandatory Codes	**Agency Designated Codes**

Discretion of Use: Use of any mandatory codes other than those authorized in this chapter must be approved in writing by the Director or an authorized designee of the Office of Financial Management (OFM).

Program codes are established either through the budget process or the program structure change process.

Use of agency designated codes is at the option of the agency, except for the following:

- The Department of Social and Health Services, the State Health Care Authority, the Department of Children, Youth and Families, and the Department of Corrections require approval by OFM for sub-program and budget unit codes.
- Project type codes must be selected from the OFM-maintained table.

75.10.20   Descriptions of the code types

June 1, 2015

- **Agency Codes** - Used for the identification of state agencies. Refer to Section 75.20 for the statewide agency codes and authorized abbreviations.

- **Fund/Account Codes** - Used to identify the accounting entity against which the transaction is to be charged. Refer to Section 75.30 for the authorized statewide fund/account codes.

- **General Ledger Account Codes** - Used to classify in summary form all transactions of an accounting entity. For internal purposes agencies may further refine the general ledger account codes; however, such refinements are to be converted back to the authorized statewide general ledger account codes before submission to the Agency Financial Reporting System (AFRS). Refer to Section 75.40 for the authorized statewide general ledger account codes.

- **Expenditure Authority Codes** - Used to identify each legislative or executive authorization. Expenditure authority codes are assigned specifically for an agency each biennium by the Office of Financial Management (OFM). Expenditure authority codes are three (3) digits; refer to Section 75.50 for the authorized expenditure authority type codes, expenditure character codes, and operating and capital expenditure authority code ranges.

- **Program Codes** - Generally agency designated codes used to identify the major activities or functions within a single agency; however, there are a limited number of mandatory statewide codes used to identify special functions. Refer to Section 75.60 for the authorized statewide program codes.

- **Object/Subobject Codes** - Used to classify expenditures. Refer to Section 75.70 for the authorized statewide object/subobject codes.

- **Revenue Source Codes** - Used to identify the original category from which revenue is derived. Refer to Section 75.80 for the authorized statewide revenue source codes.

- **Sub-program Codes** - Used to identify activity within a program.

- **Sub-subobject Codes** - Used to identify a particular expenditure item within a subobject. Refer to Section 75.70 for the authorized statewide sub-subobject codes.

- **Sub-source Codes** - Used to identify a particular revenue item within a major source.

- **Organization Codes** - Used to identify or accumulate costs by cost centers.

- **Project Codes** - Used to identify tasks for which there are specific results. Project codes can be used over multiple years and biennia to accumulate transaction results over time. Project codes must have an associated project type. Agency use of project codes is optional.

- **Project Type Codes** - Used to identify a characteristic of a project. Agencies must choose from the OFM-maintained project type table for these codes. Refer to Section 75.65 for the authorized statewide project type codes.