Revised 6/17/21

**21-23 Sub Object Table**

**C – PROFESSIONAL SERVICE CONTRACTS**

CA Management and Organizational Services

CB Legal Service and Expert Witnesses

CC-C020 Actuarial Services

CC-C030 Auditing Services

CD Computer and Information Services

CF Technical Research

CH Communications Services

CJ Employee Training Services

CZ Other Personal Service Contracts

**E – GOODS AND SERVICES**

EA General Office Supplies and Equipment less than $100

EA-A130 Supplies – Coffee and Light Refreshments (See SAAM 70.10)

EA-A180 Supplies – Meals with Meetings (See SAAM 70.15)

EA-A400 Supplies – Inventory Adjustments

EA-A410 Supplies – Information Technology (< $100)

EB-B010 Communications – Internet (Internet Service, Routers, Modems, Web-conferencing, Zoom)

EB-B020 Communications – Mobile Phone

EB-B030 Communications – State Provided Telecommunications (WaTech Phone and SCAN Charges)

EB-B040 Communications – Landline Phone Service (Not State Provided)

EB-B050 Communications – Postage and Parcel (Pitney Bowes Rentals, PO Boxes, Postage, FedEx, UPS)

EC Utilities

ED-D010 Rentals and Leases – Office Space (Long Term > 1 year)

ED-D030 State Agency Buildings – DES “Rent” (does not include DES owned On-campus Bldgs.) & Other Agency Rent

ED-D050 Rentals and Leases – Parking (non-DES)

ED-D060 Rentals and Leases – Warehouses & Storage

EE Repairs and Maintenance – Non-IT

EE-E050 Repairs and Maintenance – IT Equipment (Copiers, Phone, Voice/data Lines, Owned Multifunction Devices)

EE-E110 Repairs and Maintenance – Maintenance Agreements for IT Equipment.

EF Printing and Reproduction

EF-F030 Printing and Reproduction – Agency Publications

EG General Training – Workshops, Training Sessions, Lynda.com

EG-G010 Professional Development – Conferences

EG-G020 Professional Development – Dues/Membership Fees, Professional Certifications

EG-G030 Professional Development – Employee Recognition (Nontaxable)

EG-G060 Professional Development – Tuition Reimbursement

EH Rentals and Leases – Furnishings, Water Coolers

EH-H080 IT Hardware Leases – Computer Rentals, DES Tech Leasing

EH-H090 Short Term Rentals – (Meeting Spaces, A/V Equipment, Booth Space)

EH-H160 Printers/Copiers – Leases Longer than a year

EJ Subscriptions (Lexus/Nexus, Databases, Journals, Newspapers, Magazines, & Other Periodicals)

EK-K010 DES – Finance Cost Recovery

EK-K020 DES – Campus Mail

EK-K030 DES – Facilities and Services/DES Utilities/Campus Rent (including Cap. Court)

EK-K050 DES – Other (Window Washing, Custodial, Tenant Improvements, SAFS, Perry Street, & Capital Projects)

EK-K060 DES – Parking Services – Campus parking permits

EK-K080 DES – Public and Historic Facilities

EK-K090 DES – Real Estate Services

EL Data Processing Services –OFM Core Financials/ERP

EL-L010 WaTech – Computer Services (Mainframe, Email, Server Hosting, Storage Mgmt.)

EL-L020 WaTech – Enterprise Security (Cyber Sec., Sec. Gateways, Enterprise Sec. Infrastructure)

EL-L030 WaTech/OFM/DES – Enterprise Systems Rate (Access WA, Secure File Transfer, Enterprise Apps)

EL-L040 WaTech – IT Support Services

EL-L050 WaTech – Office of the Chief Information Officer (OCIO Allocation)

EL-L060 WaTech – Other CTS Services (GIS, WAMAS Annual)

EL-L070 WaTech – State Data Center

EL-L080 WaTech – State Data Network

EL-L090 OFM – Inserted Warrants Charges

EL-L100 WaTech – Small Agency IT Services

EM Attorney General Services

EN DES – Small Agency HR Services

EN-N010 OFM – Collective Bargaining Fee

EN-N020 DES/OFM – Personnel Fees

EP-P010 Insurance – Other (Fidelity Bonds, Private, etc.)

EP-P020 DES – Risk Management Self Insurance Liability Account

EP-P030 DES – Risk Management Administrative Fees

ER Other Contractual Services – Security, Private Notary Fees, Press Clippings, Interpreter

ER-R030 Other Contractual Services – Pest & Rodent Control

ER-R060 Other Contractual Services – Temporary Staffing Services & OFM Central Services

ER-R100 Other Contractual Services – Court Reporter, Transcription & Other Legal Services (Attorneys code to CB)

ER-R180 Other Contractual Services – Grounds Maintenance – Landscaping

ER-R220 Other Contractual Services – Investigative Services – Background Checks & Fingerprinting

ER-R230 Other Contractual Services – IT Services – Technology services, IT Projects

ER-R240 Other Contractual Services – Janitorial/Custodial Services (non-DES)

ER-R250 Other Contractual Services – Laboratory Services – Sample and Specimen Testing

ER-0100 Other Contractual Services – Interpreting & Translation Services

ES Vehicle Maintenance and Operating Costs (State owned vehicles only)

ET State Auditor - Audit Services

EV Administrative Hearings Services

EW Archives and Records Management Services

EY Software/Websites – Maintenance, Post-development Updates, Leases (1 Year or Less)

EZ Other Goods and Services

EZ-0024 Other Goods and Services – Finance Fees, Late Fees, & Penalties

EZ-Z010 Other Goods and Services – Advertising/Marketing

EZ-Z020 Other Goods and Services – Advertising Fees for Employment Recruitment

EZ-Z040 Other Goods and Services – Credit Card Processing Fees

EZ-Z120 Other Goods and Services – Purchase Card Rebates

**G – TRAVEL**

GA In-State Subsistence and Lodging

GA-A040 In-State Subsistence (Taxable Meals for Boards & Commissioners)

GA-SW41 In-State Subsistence (Taxable Meals)

GB In-State Air Transportation

GC Private Auto Mileage

GD Other Travel Expenses (Ferry, Bus, Parking, Tolls, Telephone, Interviewing Charges, Car Rental)

GF Out-of-State Subsistence and Lodging

GG Out-of-State Air Transportation

GN Motor Pool Services

**J – CAPITAL OUTLAYS**

JA-A010 IT Equipment (Printers, PCs, Copiers, Other Capitalized Equipment Between $100 and $5,000 each, Items < $100 charge to EA-A410)

JA-A020 Office Furniture and Equipment under $5,000 each

JB Software, Software Leases (2+ Years), Apps for Tablet & Phone

JC-C020 IT Equipment (Printers, Copiers, Over $5,000 each)

JC-C030 Office Furniture and Equipment over $5,000 each

JQ Software (> $1 mil)

**A- SALARIES**

AA-SW01 State Classified

AA-A100 Salary Appropriation Transfers

AC-SW01 State Exempt

AE State Special

AL-SW15 Work Study

AR Elected Officials

AS Sick Leave Buyout

AT Terminal Leave

AU Overtime and Callback

**B- BENEFITS**

BA OASI

BA-A100 Benefit Appropriation Transfers

BB Retirement and Pensions

BC Medical Aid and Industrial Insurance

BD Health, Life, and Disability Insurance (includes FSA Admin Fee)

BE Allowances

BE-SW21 Commute Trip Reduction – Cash Incentive Program

BE-SW22 Cellular Devices

BF Unemployment

BH Medicare

BK Paid Family and Medical Leave

BT Shared Leave Provided – Sick Leave

BU Shared Leave Provided – Personal Holiday

BV Shared Leave Provided – Annual Leave

BW Shared Leave Received

BZ Other Employee Benefits – Annual DRS OASI Admin Fee

**N – GRANTS AND BENEFITS**

NZ Other Grants and Benefits (event sponsorship)

NZ-SW91 Taxable Employee Recognition Awards (Cash Equivalents: Gift Cards, $200 per employee limit)

**S – INTERAGENCY REIMBURSEMENT**

SA Salaries and Wages

SB Benefits

SC Personal Service Contracts

SE Goods and Services

SG Travel

SJ Equipment

SN Grants

**T - INTRA-AGENCY REIMBURSEMENTS**

TA Salaries and Wages

TB Employee Benefits

TE Goods and Other Services