

WAC 326-40-050 Agency and educational institution reporting.

(1) Each agency and educational institution is required to provide data to the office on all expenditures not specifically exempted or excluded by this chapter. The data shall be provided monthly on a schedule that corresponds to the schedule established by the office of financial management (OFM) for the transmission of data related to the state's financial statement.

(2) The format of the data shall be as follows:

(a) Expenditure type identifier (1, 2, or 3).

(b) Agency/educational institution number.

(c) Contractor/vendor name.

(d) Contractor/vendor federal tax number.

(e) OFM-defined subobject code.

(f) Dollar amount to contractor/vendor.

(g) Contract number (when applicable).

(h) Date.

(i) Biennium.

(3) Statutory exemptions. In accordance with RCW 39.19.060, agencies and educational institutions will not be required to provide data on expenditures in the following object codes:

A - SALARIES AND WAGES

B - EMPLOYEE BENEFITS

P - DEBT SERVICE

S - INTERAGENCY REIMBURSEMENTS

T - INTRA-AGENCY REIMBURSEMENTS

W - DEPRECIATION, AMORTIZATION, AND BAD DEBTS

(Proprietary Funds Only)

X - OFM ADJUSTMENTS TO AGENCY DATA

(4) General exclusions. Agencies and educational institutions shall provide data on expenditures in certain subobjects for goods and services which are generally not obtained from the private, for-profit sector. Expenditures of this type will be excluded from the participation base in the calculation of goal attainment.

(5) Exceptions. Certain additional subobjects contain expenditures that legitimately should not be included in the formula for calculating goal attainment. The office shall provide specific guidance annually on the affected subobjects and the procedure to be followed by agencies and educational institutions for crediting such expenditures.

(6) The OFM-defined chart of accounts will be the source of definitions for objects and subobjects. The office shall provide specific guidance annually on the subobjects of expenditures required to be included in the data provided to the office.

[Statutory Authority: RCW 39.19.030(7). WSR 92-20-079, § 326-40-050, filed 10/6/92, effective 11/6/92.]