

Expenditure Accounts

SALARIES, WAGES, and FRINGE BENEFITS. All amounts paid to or in behalf of State employees, both elected and appointed, in return for their services, will be classified as salaries and/or wages. Fees for professional and other services are classified under "Contractual Services." [Click here to look up Object Codes alphabetically.](#)

- 11010 University Support Staff -Base Salaries and Wages-Regular
- 11011 University Support Staff-Base Salaries and Wages-Temporary
- 11012 University Support Staff-Shift Differential
- 11013 University Support Staff-Overtime
- 11014 University Support Staff-Holiday
- 11015 University Support Staff-Taxable Employee Business Expense
- 11016 University Support Staff Longevity
- 11017 University Support Staff Non-Base Holiday
- 11110 Unclassified Employees-Base Salaries and Wages-Regular
- 11111 Unclassified Employees-Base Salaries and Wages-Temporary
- 11112 Unclassified Employees-Shift Differential
- 11113 Unclassified Employees-Overtime
- 11114 Unclassified Employees-Holiday
- 11115 Unclassified Employees-Taxable Employee Business Expense
- 11116 Unclassified Employees-Longevity
- 11117 Unclassified Non-Base Holiday
- 11120 Graduate Teaching Assistants (Monthly)--refers to all students paid on a monthly basis with teaching responsibilities
- 11130 Student Research Assistants (Monthly)--refers to all students paid on a monthly basis with research responsibilities.
- 11140 Other Students (Monthly)--refers to all students without teaching or research responsibilities who are paid on a monthly basis.
- 11200 Student Employees (Hourly)--refers to the pay of students paid on an hourly basis and who are regularly enrolled and working in institutions under the State Board of Regents, when such students are working on less than a half-time basis.
- 11710 Quality Bonus Awards
- 11750 Employer's contribution to Dependent's Health Insurance Contributions
- 11760 Employer's contribution to State Leave Payment Assessments
- 11780 Employer's contribution to Parking Compensation Reduction Program
- 11810 Employer's contribution to KPERS (Kansas Public Employees Retirement System) for retirement benefits.
- 11820 Employer's contribution to KPERS for death and disability benefits insurance.
- 11830 Employer's matching amount to TIAA (Teachers Insurance and Annuity Association) for retirement benefits.
- 11840 Employer's contribution to KPERS for prior service of TIAA employees.
- 11850 Employer's contribution to KPERS for TIAA employees group life and disability insurance.
- 11880 Employer's contribution to KS Police/Fire
- 11910 Employer's contribution of OASDHI (Social Security).
- 11940 Employer's Contribution Kansas Public Employee's Deferred Compensation Plan
- 11950 Employer's contribution to group health and hospitalization insurance

= IRS Reportable (subject to 1099 and/or W-2 requirements)

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- 11960 Inter Govt Empl Emplr Pay Contr
- 11970 Employer's contribution to worker's compensation insurance program.
- 11980 Employer's contribution to unemployment insurance program.
- 11990 Flexible Spending Accounts Administrative Fee

COMMUNICATION: Includes electronic voice and data transmission costs and postage, postal services and mail handling fees. Telecommunications needs to approve all telephone related charges and purchases. Answering machines are on contract and need Telecommunications approval.

- 12010 Postage - Refers to the cost of postage and postal services.
- 12020 Commercial Local Communication Service - paid directly to a commercial vendor (e.g., tariffed Southwestern Bell service, includes base line charges for facsimile machines). Monthly service equipment, directory assistance, AT&T Information Systems, Mountain Bell.
- 12030 Commercial Long Distance Service - paid directly to a commercial vendor (e.g., tariffed AT&T service and/or data transmission line service). DDD call, conference calls, reimbursement for long distance, Graph Net
- 12040 Other Commercial Communication Services - paid directly to a commercial vendor. Private lines, special circuits, Scent, phone net charge, AT&T weather line, news tickets, seismograph stations, WATTS line, leased equipment including leased pagers.
- 12050 Intergovernmental Local Communication Service Operating Charge - DISC - Reimbursement to the Division of Information Systems and Communications (DISC) for local telephone services provided that represent the basic operating cost which is limited to costs defined by federal reimbursement rate on federal grant claims. [This object code is only used when a federal grant is paying DISC on an Interfund Voucher for local telephone charges.]
- 12051 Intergovernmental Local Communication Service Capital Charge (DISC) - Reimbursement to DISC for local telephone services (cost of capital improvements and other costs which are not allowed under federal cost reimbursement regulations). These costs are not chargeable against federal funds and must be paid solely from state funds. [This object code is only used when state funds are used to pay DISC for local telephone capital improvements on an Interfund Voucher.]
- 12052 Telephone Monthly Expense - Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for local telephone services provided. **Cannot** be used for payments to DISC
- 12060 Intergovernmental Postage Operating Charges (DISC)- Reimbursement to DISC for postage or postal services provided that represent the basic operation cost which is limited to costs defined by federal cost reimbursement regulations. [This object code is only used when a federal grant is paying DISC on Interfund Voucher for basic operating charges.]
- 12061 Intergovernmental Postage Capital Charge (DISC) - Reimbursement to DISC for postage or postal services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulation. These costs are not chargeable against federal funds and must be paid solely from state funds. [This object code is only used when state funds are used to pay DISC for postage capital

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- improvements on an Interfund Voucher.]
- 12062 Intergovernmental Postage Charge - Interfund Voucher or a KU SOV for postage or postal services provided.
- 12070 Intergovernmental Long Distance Communication Service Operating Charge (DISC) - Reimbursement to DISC for long distance telephone service provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. [This would be a payment to DISC by an Interfund Voucher.]
- 12071 Intergovernmental Long Distance Communication Service Capital Charge (DISC) - Reimbursement to DISC for long distance telephone services representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. [These charges are paid from state funds to DISC on an Interfund Voucher.]
- 12072 Telephone Long Distance - Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for long distance telephone services provided. **Cannot** be used for payments for DISC.
- 12080 Other Intergovernmental Communication Service Operating Charge - Reimbursement to DISC for other communication services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulation. [This would be a payment to DISC using federal grant funds for other communication services.]
- 12081 Other Intergovernmental Communication Service Capital Charge (DISC) - Reimbursement to DISC for other communication services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. [This would be a payment to DISC on an Interfund Voucher using state funds for other communication services.]
- 12082 Other Intergovernmental Communication Service Charge - Vendors other than DISC - Reimbursement to a state agency other than DISC on an Interfund Voucher or to a KU department on an SOV for other communication services provided.
- 12090 Other Communications - payments for communication services not elsewhere classified (e.g., telegraph Telex, mobile radio/telephone, satellite services, cellular phone service, pager air time and other charges, FAX copies by "FAX Businesses", CRANK CANS-A-N charges).
- 12091 Cellular Phones - This includes all costs associated with the use of cellular phones such as the phone, monthly billings, reimbursements to employees for business use of personal cellular phones, etc.

FREIGHT AND EXPRESS - The cost for transporting commodities, livestock, equipment, and personal effects of employees as authorized by statute exclusive of remittance for such costs to vendors from whom goods are purchased. Inward bound transportation costs should be associated to specific acquisitions of goods; and, the remittance for such costs should be coded as part of the cost of the goods purchased.

- 12110 Parcel Delivery Service - Packages sent using FedEx, UPS
- 12111 Truck Freight - Using ground freight carriers such as Yellow Freight
- 12112 Air Freight
- 12120 Moving of agency offices - paid on a SOV

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- #12130 Moving employees' personal effects in-state.
- #12140 Moving employees' personal effects out of state.
- 12190 Other miscellaneous freight and package delivery expenses

PRINTING AND ADVERTISING - The cost of all printing, binding, duplicating, blueprinting, and engraving as well as the cost of space in newspapers and magazines and radio time devoted to publicizing any state activity. The cost of paper incidental to and billed as part of the cost of the service would be classified under this heading, but the cost of blank forms, letterheads, and other inventoried items would be classified under "Stationery and Office Supplies," classification 13710.

- 12210 Printing (KS Printing Services)
- 12211 Printing Surcharge (State Agency Only)
- 12230 Duplication, blueprinting, and reproducing (Non-Capital)
- 12240 Advertising (classified and legal). Include dates and a complete description in the voucher comment field (Non-Capital)
- 12290 Other vendor printing and binding (Non-Capital)

RENTS - The payments made by a state agency for the use of property and equipment. In general, costs falling under this classification will be the rent paid for the use of land, buildings, and equipment. Payments associated with lease-purchase agreements should also be coded under this classification.

- #12310 Rental of copier equipment (including all types of office copying equipment meter usage [2430 if copier is owned]). Needs model #, serial # and dates of service in comment field. Also remember to include the contract number in additional info field.
- #12320 Rental of space in buildings (Includes booth rentals) specify dates and reason (name of function) for rental.
- #12330 Rental of Non-research equipment - specify kind and dates
- #12331 Rental of research equipment
- #12340 Rental of land - specify dates
- #12360 Information processing equipment - Includes rental of central processing units, memory, channels, control units, tape drives, disk drives, mass storage communications controllers and consoles, printers, terminals, plotters, graphic terminals, teletypewriters, data entry equipment, remote job entry stations, scanners and modems.
- #12370 Information processing Software Rental - Includes rental of all types of software for use on any computer systems equipment or information processing equipment and annual software payments. If purchasing computer software less than \$500, use 13725 (use 1418x series if over \$500 each). If purchasing software maintenance, use 12480.
- #12380 Intergovernmental rental of space in buildings (use on Interfund voucher only).
- #12390 Other rentals - movies (include dates shown), P.O. boxes, caps & gowns, scripts, and car wash (tag number required).
- #12391 Postage Machine Rental - Include dates of rental period
- #12392 Cable Television - Payments for cable TV, include the period of use

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REPAIRING AND SERVICING: Expenditures for outside labor, including materials and replacement parts, in maintaining, fixing, restoring, renewing and mending equipment, machinery, facilities, buildings and grounds.

- #12410 Repair & Maintenance Passenger Cars
- #12420 Repair & Maintenance Self-Propl Eqp
- #12430 Repair & Maintenance Machine, Equipment - Not self-propelled
- #12431 Repair & Maintenance Furniture, Fixtures
- #12432 Repair & Maintenance Research Equipment
- #12440 Repair Building n-cap IRS (non-capital only)
- #12442 Grounds & Landscaping (repairs only)
- #12470 Computer Repair and Maintenance - Repair and service of all computer, printer, data processing, and data communication related equipment and parts.
- #12473 Telecomm Equipment Repair which represents maintenance costs expended to external vendors for PBX (telecommunications equipment).
- #12480 Maintenance & Service of Software. If purchasing computer software less than \$500, use 13725 (use 1418x series if over \$500 each). If the item is a software license or license renewal, use 12370.
- #12490 Repair & Maintenance Other - Not classified elsewhere

IN-STATE TRAVEL AND SUBSISTENCE - Allowable expenses incurred by a State employee or officer while away from his/her official headquarters or domicile. This classification includes subsistence, fares for riding on or in conveyances, private car mileage, expenses of operating State-owned cars, meals, room, incidental items such as tips and telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, will be assigned codes as if paid separately.

- 12511 Private vehicle mileage (also used lieu of other codes where reimbursement is made at prescribed mileage rates) for in-state travel.
- 12521 Hire of passenger cars, airplanes, and buses for in-state travel.
- 12531 State car expense for in-state travel. (Vehicle registration, and turnpike tolls for state vehicle - requires vehicle #, signature of employee and one copy).
- 12551 Registration Fee In State
- 12571 Railroad, airplane, and bus fares (including Pullman) for in-state travel.
- 12581 Subsistence (meals and lodging) for in-state travel
- 12591 Non subsistence items for in-state travel (turnpike tolls, private vehicle - requires signature of driver & license plate # on each ticket)

BORDER CITY AND OUT-OF-STATE TRAVEL SUBSISTENCE - Refers to allowable expenses incurred by a state employee or officer while away from his/her official headquarters

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or domicile outside the borders of the State of Kansas, but within the United States. This classification will include subsistence, fares for riding on or in conveyances, private car mileage, expenses of operating state owned cars, meals, room, incidental items such as tips and telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, will be assigned codes as if paid separately. Please note that border city travel is considered out-of-state travel if lodging or registration expenses are incurred, and should be coded in the 125X2 series. Travel occurring within the state of Kansas but associated with out-of-state travel should be coded in the 125X2 series.

- 12512 Private vehicle mileage (also used in lieu of other codes where reimbursement is made at prescribed mileage rates) for out-of-state travel.
- 12522 Hire of passenger cars, airplanes and buses for out-of-state travel.
- 12532 State car expense for out-of-state travel.
- 12552 Registration Fee Out-State
- 12572 Railroad, airplane and bus fares (including Pullman) for out-of-state travel.
- 12582 Subsistence (meals and lodging) for out-of-state travel.
- 12592 Non subsistence items for out-of-state travel.

INTERNATIONAL TRAVEL AND SUBSISTENCE - Allowable expenses incurred by a state employee or officer while away from his/her official headquarters or domicile outside the United States. This includes fares for riding public conveyances, private car mileage, expenses of operating state owned vehicles, subsistence (meals & lodging), tips, telephone calls and nominal amounts for postage and urgently needed supplies and services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, should be assigned the proper expenditure object codes. Travel occurring within the state of Kansas but associated with an international trip is coded in this series.

- 12513 Private vehicle mileage for international travel
- 12523 Hire of passenger cars, airplanes and buses for international travel.
- 12533 State car expense for international travel
- 12553 Registration Fee International
- 12573 Railroad, airplane and bus fares for international travel
- 12583 Subsistence (meals and lodging) for international travel
- 12593 Non subsistence items for international travel

FEES-OTHER SERVICES - Payments for services rendered, other than salaries and wages, including payments to wards and clients. Fees incurred should be itemized where required.

- 12610 Recruitment expenses--out-of-state applicants. Must be payable to candidate by a contractual service form with receipts and calculated mileage according to state regulations.
- #12620 Honorariums-IRS reportable.
- 12621 Reimbursement of Travel Expenses related to a university visit (speakers, entertainers, etc.) Receipts must be attached. This will avoid travel expenses being reported as income.
- 12630 Computer Programming Services, Data Processing Services and Database Access Fees

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- Operating Charge (DISC) - Reimbursement to DISC for computer programming, data processing and database access services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. [This would be a payment to DISC on an Interfund Voucher for computer programming, data processing or database access services from a federal grant.]
- 12631 Computer Programming Services, Data Processing Services and Database Access Fees
Capital Charge (DISC) - Reimbursement to DISC for computer programming, data processing and database access services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs may not be charged against federal funds and must be paid solely from state funds. [This would be a payment to DISC on an Interfund Voucher for services from state funds.]
- #12632 Computer Programming Services and Data Processing Services Charge - Vendors Other than DISC - Payments to vendors other than DISC on voucher or SOV for computer programming, data processing services provided, and website development, creation, and maintenance.
- #12633 Database Access Fees Charge - Payments to vendors other than DISC on voucher (with Provost approval) or SOV for database access services provided (base charges only).
- #12634 Internet Connectivity
- #12640 Recording fees, servicing fees, court costs and copyright fees.
- #12650 Laboratory fees, employee drug tests
- #12660 Tuition for Employees
- #12687 Military Active Pay
- #12688 Military Pay Differential
- #12690 Other fees - security guard services, research participants, entry fees, press clipping and reading, field practicum, exhibiting fees, incentive fees, pre addressed labels, page charges, blood donations, student teaching, illustrations, manuscript reading, key duplication (FO only), restocking charges, paying hotels directly for non-employees, and many other fees not classified elsewhere
- 12691 Credit Card Fees and Charges
- 12692 Bank Fees Charged by Contractor Banks: Reimbursement to the State Treasurer for fees charged by contractor banks. This is a direct pass-through cost.
- 12693 SOKI3 Development and Maintenance Fees: Reimbursement to the State Treasurer for development and maintenance of the State of Kansas Interactive Internet Interfund System.
- 12694 Non-Payroll Warrant/Electronic Fund Transfer (EFT) Fees - Operating Charge: Reimbursement to the State Treasurer for non-payroll warrant/EFT services provided that represent the basis operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.
- 12695 Non-Payroll Warrant/Electronic Fund Transfer (EFT) Fees - Capital Charge: Reimbursement to the State Treasurer for non-payroll warrant/EFT services provided that portion representing other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.1
- 12696 E-Check fees and charges
- 12697 Photographic Processing

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FEES-PROFESSIONAL SERVICES - Payments for services other than salaries and wages, and hence made to persons other than State employees. IRS reportable.

- #12710 Architects and engineers (Non-Capital)
- #12720 Attorneys and lawyers
- #12730 Physicians and medical associations
- #12740 Hospitals and nursing homes
- #12750 Advertising agencies
- #12760 Veterinarians
- #12770 Lecturers, speakers, instructors, and entertainers - must use Contractual Service Form.
- #12780 Accountants and auditors
- #12790 Other professional fees, including consultants, photographers, depositions, reading X-rays (Non-Capital)
- #12791 Information Systems Consulting Services

UTILITIES - Payments made by a state agency for services of the nature generally defined as public utilities, except telephone, telegraph, and cable T.V. Always give beginning and ending dates of service.

- 12810 Electricity
- 12820 Natural Gas
- 12830 Steam
- 12840 Water
- 12850 Sewage charges
- 12860 Solid waste charges
- 12890 Other utilities

OTHER CONTRACTUAL SERVICES

- 12910 Subscriptions - Must be in agency name
- 12911 Dues & Membership Fees
- 12920 Laundry, dry cleaning, and towel service.
- 12940 Recreation and entertainment.
- #12950 Non-Employee Awards, Rewards, Premiums, and Bounties -- IRS Reportable. Vouchers require name, address, and social security number of the recipient in the comment area of the voucher.
- 12954 Non-Employee Awards, Rewards, Premiums, and Bounties - Not IRS Reportable
- 12960 Surety & Employee Bonds
- 12961 GTA/GRA Insurance
- 12962 Other Insurance - Not classified elsewhere
- 12963 Aircraft Liability Insurance
- 12964 Automobile Insurance

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- 12967 Professional Liability Insurance
- 12968 Comprehensive & Property Insurance
- 12969 Aircraft Insurance - Not liability
- 12970 Official hospitality - must be processed through Administration - Internal Audit.
- #12980 Employee Awards (Non-cash) -- IRS Reportable. Vouchers must show the name, address, and social security number of the employee receiving the award in the comment area of the voucher.
- 12984 Employee Awards -- Non Cash -- Non-IRS Reportable
- 12990 Other contractual services.
- 12991 Janitorial Services
- 12992 Participant Payments/Support

COMMODITIES - The cost of all supplies and materials, .01- 499.99 per unit, will fall under this classification , which includes supplies that are consumed by use, materials used in repair and replacement work, parts used in repair work, and small tools subject either to short life or to loss, or both.

CLOTHING - Includes all wearing apparel and all yard goods to be made into clothing; also, thread, buttons, zippers, and related items.

- 13010 Clothing

FEED AND FORAGE - Includes such items as corn, hay, oats, ensilage, cotton seed meal, salt, and other food and conditioners for animals, but not medicines.

- 13100 Feed and forage

FOOD FOR HUMAN CONSUMPTION - Includes all items, except medicines, to be taken inwardly to sustain life. Livestock and poultry bought to be slaughtered immediately fall under this class.

- 13200 Food

FUEL (other than for motor vehicles) - Includes all substances such as coal, oil and kerosene when used for cooking, heating and generating power. Natural gas purchased falls under account code 12820.

- 13310 Coal and coke
- 13320 Fuel oil, diesel, and kerosene
- 13330 Liquid propane gas and butane
- 13390 Other fuel

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MAINTENANCE AND CONSTRUCTION MATERIALS, SUPPLIES, AND PARTS - The cost of all items purchased for use in connection with the upkeep of the physical plant, computer systems, and other equipment. Includes materials and parts purchased in repairing and maintaining physical plants, highways and bridges, computer systems and other equipment, where the labor is performed by state personnel. This classification does not include maintenance items for motor vehicles.

- 13410 Materials and supplies for buildings (Non-Capital)
- 13430 Computer-systems parts replacement and repair - Purchase of materials, and parts for repair of computer systems equipment, information processing equipment, microcomputer systems equipment, and data communications equipment.
- 13490 Other equipment parts, materials, and supplies - Replacement parts not attached to buildings, water softener chemicals, resistors, seals, projector bulbs, padlocks, nails not used for a building, sand, ice melt, dry-cell batteries.

MOTOR VEHICLE PARTS, SUPPLIES AND ACCESSORIES - Includes all items used or consumed in the operation and maintenance of motor vehicles and aircraft, such as fuel, oil, grease, batteries, tires, tubes, chains, and repair parts.

- 13510 Gasoline - Gallons purchased and if FET taken.
- 13520 Diesel Fuel
- 13530 Gasohol
- 13540 Liquefied Petroleum, Butane, or Natural Gas
- 13550 Aircraft Fuel - Gallons purchased and if FET taken.
- 13560 Motor Oil
- 13590 Other Parts, Supplies, and Accessories

PROFESSIONAL AND SCIENTIFIC SUPPLIES AND MATERIALS - Includes all school supplies, hospital supplies, laboratory supplies, engineers' supplies, medical supplies, and drugs.

- 13610 Drugs and pharmaceuticals
- 13620 Animal drugs
- 13630 Chemicals - (non research) excludes funds 701-716
- 13690 Other professional supplies and materials. Mailing lists, cylinder rental, theater supplies, blue print paper, VCR tapes, cassette tapes, pipette tips, reprints, dry ice, hearing aids, small inexpensive animal.
- 13695 Photographic Supplies - Includes film
- 13696 Films & Video Tapes (Non-Library)

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STATIONERY, OFFICE AND DATA-PROCESSING SUPPLIES - (Includes such items as adding machine paper, binders, carbon paper, paper clips, dust cloths, indexes, ink desk pads, stencils, machine ribbons, rulers and other articles.)

- 13710 Stationery and office supplies
- 13720 Computer Supplies--Includes magnetic tapes, disk storage devices, continuous forms, printer ribbons, cartridges for printer, computer-output-microform (COM) stock, plotter paper and inks, and other consumable supplies used with computer systems, information processing, microcomputer system, or data communication equipment.
- 13725 Computer Software - Less than \$500 per item. (If over \$500 see 1418x series). If the item is a software license or license renewal, use 12370. If purchasing software maintenance, use 12480.
- 13730 Telecommunications Termination Equipment: Communications line terminating elements including telephones, key sets, signal interfaces or conditioning units. Needs NTS approval.

RESEARCH SUPPLIES AND MATERIALS - Laboratory supplies, medical supplies, drugs and chemicals used directly in scientific research activities. It may include other commodities such as plywood, tubing or pipe normally coded under another object code, but specifically used for research projects and paid for from research funds; however, it should not include materials, supplies and services incidental to the primary research function. For example, office supplies, animal food, or typewriter repair should not be coded 13800. Payment vouchers for items not normally coded under account code 13800, but specifically used for research projects, must carry a statement that the items are being used for research and must identify the specific project.

- 13800 Research Supplies and Materials - Only funds 701-716 (except chemicals).
- 13830 Research Chemicals - Only funds 701-716

OTHER SUPPLIES, MATERIALS AND PARTS

- 13910 Agricultural supplies (other than feed and forage), materials and parts. (Tractor parts, plants, lawn mower parts).
- 13920 Household, laundry, and kitchen supplies and materials
- 13930 Power plant and safety supplies
- 13940 Recreation supplies and materials
- 13950 Small tools
- 13970 Supplies used in manufacturing and printing for resale
- 13980 Commodities purchased for resale to using departments
- 13990 Other supplies, materials, and parts - Includes such supplies, materials and parts not elsewhere classified and supplies, materials, and parts purchased for resale to the public, promotional items, first aid kits and informational signs.
- 13999 Pending Credit - BPC Purchases

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CAPITAL OUTLAY - Disbursements charged to this class include the cost of land and buildings; also all equipment, machinery, apparatus, furniture, fixtures, and devices, which, with ordinary use and care would be expected to be serviceable longer than one year.

Acquisitions of items with a useful expectancy of one year or more and costing \$500 - \$4,999.99 are classified as account code 14XX9 (non-inventory). Items with a useful expectancy of one year or more and costing \$5,000 or more are classified as account code 14XX0 (inventory).

Upgrades to existing equipment originally costing \$5,000 or more, should be coded 14XX0 regardless of the cost of the upgrade. Installment purchases where the sum of the installments is \$5,000 or more should be coded 14XX0. All costs (freight, installation, options, accessories, cost of various pieces to assemble, installments, etc.) of getting a capital item in place should be capitalized and the appropriate object code based on the total cost should be used regardless of the cost of the individual components.

EQUIPMENT, MACHINERY, FURNITURE AND FIXTURES

- 14010 Agricultural equipment and machinery >=\$5,000
- 14019 Agricultural equipment and machinery >\$500 and <\$5,000
- 14020 Household, laundry, and kitchen equipment and furniture >=\$5,000
- 14027 Reprographic equipment on master lease contract only
- 14029 Household, laundry, and kitchen equipment and furniture - non-inventory >\$500 and <\$5,000
- 14030 Office furniture, fixtures, and equipment >=\$5,000
- 14039 Office furniture, fixtures, and equipment >\$500 and <\$5,000
- 14040 Professional and scientific equipment >=\$5,000
- 14047 Scientific equipment on master lease contract only
- 14049 Professional and scientific equipment >\$500 and <\$5,000
- 14050 Passenger cars >=\$5,000
- 14059 Passenger cars >\$500 and <\$5,000
- 14060 Truck and other self-propelled equipment >=\$5,000
- 14069 Truck and other self-propelled equipment >\$500 and <\$5,000
- 14080 Shop and plant maintenance equipment >=\$5,000
- 14089 Shop and plant maintenance equipment >\$500 and <\$5,000
- 14090 Other equipment, machinery, furniture and fixtures >=\$5,000
- 14099 Other equipment, machinery, furniture and fixtures >\$500 and \$5,000
- 14100 Livestock >=\$5,000
- 14109 Livestock >\$500 and <\$5,000

BOOKS AND LIBRARY MATERIAL - The cost of reference and professional books and library material purchased, including microfilm, motion pictures, and cassettes.

- 14110 Books and Library Material >=\$5,000
- 14119 Books and Library Material >\$500 and <\$5,000

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MICROCOMPUTER SYSTEMS AND SUPPORT EQUIPMENT

- 14120 Purchase Reprographic Equipment \geq \$5,000
- 14129 Reprographic Equipment $>$ \$500 and $<$ \$5,000
- 14130 Microcomputer Systems and Support Equipment \geq \$5,000 --Includes the purchase of microcomputers or personal computers. Typical support equipment includes floppy disk drives, tape cassette drives, printers, plotters, graphics terminals, and other interface equipment or computer related parts. Also includes upgrades.
- 14139 Microcomputer Systems and Support Equipment $>$ \$500 and $<$ \$5,000
- 14160 Information Processing Equipment \geq \$5,000 -- Includes various types of information processing equipment, excluding microcomputer equipment
- 14169 Information Processing Equipment $>$ \$500 and $<$ \$5,000

COMPUTER-SYSTEMS, INFORMATION PROCESSING, OR MICROCOMPUTER SOFTWARE

- 14180 Computer Systems, Information Processing or Microcomputer Systems Software \geq \$5,000 -- Includes all types of software.
- 14187 License fee portion of a software purchase or continuation of use. \geq \$500 per license. If the license is $<$ \$500, use account 12370.
- 14189 Computer Systems, Information Processing or Microcomputer Systems Software $>$ \$500 and $<$ \$5,000

BUILDINGS AND IMPROVEMENTS

- 14200 Buildings and equipment
- 14207 Capital lease program for energy improvements only
- 14209 Buildings and equipment - non-inventory (effective 7/1/00)
- 14210 Facilities Conservation Improvement Program - Principal - Buildings and Improvements - Capital/Inventory: This captures the principal component of agency intergovernmental payments made to the Department of Administration - Facilities Conservation Improvement Program.
- 14211 Facilities Conservation Improvement Program - Interest - Buildings and Improvements - Capital/Inventory: This captures the interest component of agency intergovernmental payments made to the Department of Administration - Facilities Conservation Improvement Program.
- 14230 Duplicating, Blue-Printing and Reproducing - Buildings & Improvements - Capital, Inventory \geq \$100,00
- 14239 Duplicating, Blue-Printing and Reproducing - Buildings & Improvements - Capital, Noninventory \geq \$5,000 and $<$ \$100,000
- 14240 Other Vendor Printing and Binding - Buildings & Improvements - Capital, Inventory \geq \$100,000
- 14249 Other Vendor Printing and Binding - Buildings & Improvements - Capital Inventory \geq \$5,000 and $<$ \$100,000

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- #14250 Buildings and Grounds Repair and Service - Buildings & Improvements - Capital, Inventory >=\$100,000
- #14259 Buildings and Grounds Repair and Service - Buildings & Improvements - Capital, Noninventory >=\$5,000 and <\$100,000
- #14270 Architects and Engineers - Buildings & Improvements - Capital, Inventory >=\$100,000
- #14279 Architects and Engineers - Buildings & Improvements - Capital, Noninventory >=\$5,000 and <\$100,000
- #14280 Other Professional Fees - Buildings & Improvements - Capital, Inventory >=\$100,000
- #14289 Other Professional Fees - Buildings & Improvements - Capital, Noninventory >=\$5,000 and <\$100,000
- 14290 Materials and Supplies for Buildings - Capital, Inventory >=\$100,000
- 14299 Materials and Supplies for Buildings - Capital, Noninventory >=\$5,000 and <\$100,000
- 14310 Land and Interest in Land >\$2,000
- 14319 Land and Interest in Land >=\$500 and <\$2,000
- 14320 Mineral Rights >=\$2,000
- 14329 Mineral Rights Non-Inventory >=\$500 and <\$2,000
- 14330 Assessments for Improvements >=\$2,000
- 14339 Assessments for Improvements Non-Inventory >=\$500 and <\$2,000
- 14400 Land Nonstructural Improvement >=\$2,000
- 14409 Land Nonstructural Improvement Non-Inventory >=\$500 and <\$2,000
- 14430 Duplicating, Blue-Printing and Reproducing - Land - Capital, Inventory >=\$100,000
- 14439 Duplicating, Blue-Printing and Reproducing - Land - Capital, Noninventory >=\$5,000 and <\$100,000
- 14440 Other Vendor Printing and Binding - Land - Capital, Inventory >=\$100,000
- 14449 Other Vendor Printing and Binding - Land - Capital, Noninventory >=\$5,000
- #14450 Buildings and Grounds Repair and Service - Land - Capital, Inventory >=\$100,000
- #14459 Buildings and Grounds Repair and Service - Land - Capital, Noninventory >=\$5,000 and <\$100,000
- #14470 Architects and Engineers - Land - Capital, Inventory >=\$100,000
- #14479 Architects and Engineers - Land - Capital, Noninventory >=\$5,000 and <\$100,000
- #14480 Other Professional Fees - Land - Capital, Inventory >=\$100,000
- #14489 Other Professional Fees - Land - Capital, Noninventory >=\$5,000 and <\$100,000

TELECOMMUNICATIONS/DATA FACILITIES (State-owned) - Purchase of various telecommunication and data communication equipment.

- 14610 Telecommunications termination equipment >=\$5,000 --communications line termination elements such as answering machines, pagers, telephones, key sets, signal interfaces, or conditioning units and FAX machines.
- 14619 Telecommunications termination equipment >\$500 and <\$5,000
- 14620 Telecommunication switching equipment >=\$5,000 -- switching devices both manual and automatic, such as PBX's, attendant consoles, patching, traffic control, and system management units.
- 14629 Telecommunication switching equipment >\$500 and <\$5,000
- 14630 Telecommunication transmission equipment >=\$5,000 -- facilities used to provide a

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- transmission path between two or more points such as cable, wire, radio-microwave, or optical, and the associated multiplexing units.
- 14639 Telecommunication transmission equipment >\$500 and <\$5,000
- 14640 Radio (portable) equipment >=\$5,000 -- non fixed elements such as vehicular, handheld transceivers, and paging units.
- 14649 Radio (portable) equipment >\$500 and <\$5,000-- non fixed elements such as vehicular, handheld transceivers, and paging units.
- 14650 Radio Equipment (Fixed) >=\$5,000
- 14659 Radio Equipment (Fixed) >\$500 and <\$5,000
- 14660 Data communications equipment >=\$5,000 -- Multiplexers, concentrators, monitors, acoustic couplers, modem eliminators, protocol converters, interfaces and other equipment used primarily for communicating data or information between computer systems or information processing systems. Also answering machines.
- 14669 Data communications equipment >\$500 and <\$5,000
- 14970 Sales Tax - Regents Hous Facilities >=\$5,000
- 14980 Agency or Departmental Capital Outlay Purchases >=\$5,000 -- Refers to either: (a) the purchase of capital equipment by an agency for resale to other state agencies or using departments; or (b) agency interdepartmental purchases of capital equipment items already on the agency's inventory where the original historical cost of the equipment is to be maintained on the agency's inventory records.

GRANTS, CLAIMS AND SHARED REVENUE - Payments made from Federal and State funds as aid to individuals, schools, and political subdivisions; payments made by reason of death, personal injury or property damage; and payments of the statutory allocations to political subdivisions of State-collected revenues fall under this general class.

FEDERAL-AID PAYMENTS - The amount of Federal funds received by the State and in turn paid to political subdivisions or qualified organizations to be used as aid to individuals, for school aid purposes, and for other aid purposes as defined in the appropriating act. Where another State agency shares in the distribution along with other qualified organizations, it should be separately identified.

15060 Federal aid to qualified non-state organizations

STATE-AID PAYMENTS - The amount of state funds paid to political subdivisions and qualified organizations as aid to individuals, for school aid purposes, county roads and city streets, local governments and other aid purposes and shared revenue as authorized by law. Where another State agency shares in the distribution along with other qualified organizations, it should be separately identified.

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CLAIMS - Any amount paid out because of death, injury to person or damage to property, where the death, injury or damage was associated with State property or with a State activity and to amounts paid out under provisions of the worker's compensation act.

- 15210 Death claims
- 15220 Personal injury claims
- 15230 Property damage or loss claims
- #15270 Civil Rights Conciliation Claims
- #15271 Gross Proceeds Payments to Attorneys for Civil Rights Conciliation Claims - 1099 Reportable
- #15280 Prompt Payment Act Interest penalties
- 15290 Other claims
- #15291 Gross Proceeds Payments to Attorneys for Other Claims - 1099 Reportable
- #15292 Non-Wage Payments

STATE SPECIAL GRANTS

- #15591 Other Special Grants - IRS Reportable
- #15596 Other Special Grants - IRS Reportable Medical and Health Payments

SCHOLARSHIP GRANTS - Payments made directly to or for the assistance of persons awarded a scholarship or participating in a sponsored educational training program

- 15620 Trainee - Instructional Grants
- 15630 Trainees Travel Allowance
- 15640 Trainees Enrollment Fees
- 15650 Trainees room and board
- 15660 Scholarships, Fellowships, and grants to students. These require the vice chancellor's approval.
- 15661 Post Doctoral scholarship/fellowship .
- 15670 Off-Campus work study

OTHER GRANTS, CLAIMS, AND SHARED REVENUE - Authorized expenditures required to restore petty cash fund balances, etc. through losses incurred in the monetary transactions and for other grants, claims and shared revenue transactions not classified elsewhere.

- 15910 Losses from monetary transactions
- #15920 Royalty payments
- 15990 Other grants, claims, and shared revenue.

DEBT SERVICE - Payments of principal, interest and service charges of any borrowed money that is a general obligation of the State; also, the principal, interest and service charges of any borrowed money that is an obligation of a particular state agency fall under this general class.

DEBT PAYMENTS - The repayment of the principal amount of any borrowed money

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- 16020 Revenue Bond principal payments.
- 16090 Other institutional or departmental debt payments.

INTEREST AND SERVICE CHARGES - The amount paid for the use of borrowed money and also any amount paid in connection with making such payments

- 16120 Interest and service charges on Revenue Bond debt.
- 16130 Interest and service charges on Loans
- 16140 Interest and service charges on certificates of participation
- 16195 Arbitrage rebate expense on revenue bond debt

OTHER PAYMENTS AND CHARGES FOR DEBT SERVICE - For transactions used to fund principal and interest accounts for debt service payments and to fund arbitrage rebate accounts.

- 16210 Other Debt Serv - Principal
- 16211 Other Debt Serv - Interest
- 16212 Other Debt Serv - Arbitrage

NON EXPENSE ITEMS - Disbursements which are not properly classified as governmental expenditures fall under this general class.

INVESTMENTS - The cost of securities purchased from agency funds where authorized by statute. Included in this classification are the cost of principal (including premiums, commissions, and shipping expenses) and any accrued interest.

- 17010 Principal and premiums
- 17030 Accrued interest purchased

ADVANCES - Any amount disbursed from a fund or account which, when disbursed, is intended to be reimbursed to the fund at some future date; also disbursements to establish an authorized petty cash fund will be classified under this code. Any advance salary payment made by a state agency will be classified under code 11730.

- 17220 Advances to Agency Bank Account
- 17240 Advances for Petty Cash Funds
- 17250 Advances for Imprest Funds
- 17280 Investment Advances
- 17290 Other Miscellaneous Advances

TRANSFERS - The expenditure portion of a transaction where the purpose of the transaction is to decrease the balance of a fund in the State Treasury and to increase another fund or funds in the State Treasury by an equal amount through a revenue transaction under requirement of statute, project grant, revenue bond covenant, etc. Payments from one fund to

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another fund for reimbursement of services, commodities or equipment do not fall under this classification.

- 17310 Inter-agency transfer (Federal)
- 17320 Intra-agency transfer (Federal)
- 17330 Inter-agency transfer (State)
- 17340 Intra-agency transfer (State)
- 17350 Intra-agency transfers to sinking and reserve funds
- 17360 Payroll Consolidating Transfers Out
- 17380 Transfer to trustee for defeased bonds

STUDENT LOANS - Loans made to qualified students under the several loan programs available at the State institutions of higher education.

- 17510 Perkins/National Direct Student loans
- 17530 Health Profession Student loans
- 17590 Other student loans
- 17620 Interest and Service Charges on Defeased Debt

OTHER NON-EXPENSE ITEMS - Those non-operating and non-expense reimbursements not provided for under object code 17000 through 17700 classifications.

- 17940 Return of unexpended Federal grants to Federal agencies
- 17950 Taxes remitted
- 17990 Other non-expense items
- 19802 Administrative Overhead
- 19957 Participant Advance—No F & A