

*Expenditure Objects and Sub-Objects***0100 Personnel Costs**

A major object that includes all payroll expenditures and adjustments for employee compensation.

**04 Salaries, Regular**

Payment of regular salaries and wages for full-time employees not on leave.

**05 Salaries, Part-Time**

Salaries and wages for part-time employees.

**07 Overtime**

Includes overtime payments to employees, regardless of employment status.

**08 Subsistence Allowances**

Amounts paid for subsistence allowances to law enforcement personnel.

**09 Termination Cost, Annual Leave**

Payments to terminated employees for unused annual leave.

**10 Salaries, Elected Officials**

Salaries, wages, and other compensation for any elected official of the state.

**12 Sick Leave**

Salaries and wages for an employee while on sick leave.

**13 Salaries, Contract Employees**

Salaries and wages paid to contract employees on the state payroll.

**14 Board Members Compensation**

Includes allowances specified in the Code of Alabama for the time certain board members expend attending meetings and conducting the business of the board.

**15 Employee Suggestion Awards**

Payments to state employees under the employee suggestion award program (36-1-7).

**16 Longevity Allowances**

Amounts paid for longevity allowances to eligible personnel.

**17 Termination Costs, Sick Leave**

Payments to retiring or terminated employees for unused sick leave.

**18 Compensatory Leave**

Payment for time worked in excess of normal time period and taken during current time period.

**19 Military Leave**

Salaries and wages for the time an employee serves on active military duty such as reserves and National Guard service in accordance with state regulations.

**20 Military Differential**

Salaries and wages for the difference between an employee's state salary and active duty salary, if the military pay is less, for state employees who are called to active duty for Operation Enduring Freedom.

**22 Annual Leave**

Salaries and wages for an employee while on annual leave.

**23 Administrative Leave**

Salaries and wages for an employee while on approved administrative leave.

**24 Holiday Leave**

Salaries and wages for an employee while on holiday leave.

**25 Jury Duty**

Salaries and wages for an employee while on jury duty.

*Expenditure Objects and Sub-Objects***26 Employee Expense Allowance**

Compensation paid on payroll to an employee to cover general expenses in lieu of submitting itemized requests for reimbursement.

**28 Supernumerary Payments**

Compensation paid to supernumerary officials.

**29 Employee Bonus**

One time lump sum employee bonus granted by Legislative Act 2014-351.

**30 Annual Leave - Law Enforcement Excess**

Salary and wages for law enforcement personnel for leave in excess of 480 hours with a limit of 80 hours pay.

**31 Prior Year Death Termination**

Payroll items paid in the year after an employee's death in which a 1099-Misc is issued.

**32 Compensatory Leave Liquidation - Active Employee**

Compensation Liquidation- Active Fee

**33 Holiday Leave Liquidation - Active Employee**

Holiday Liquidation- Active Fee

**34 Personal Leave Day Liquidation - Active Employee**

Personal Leave Day Liquidation- Active Fee

**35 Housing Allowances**

Additional compensation paid on payroll and designated by the compensation approving body as a housing allowance.

**40 Accrued Compensated Absence Expense**

For Comptroller Office use only. Records compensated absence expense for CAFR reporting.

**50 Retirement Incentive-Bonus**

For bonus payment of \$12,500 upon retirement (Act 98-193).

**51 Retirement Incentive-Sick Leave**

For lump sum payment for all accrued and unused sick leave up to a maximum of 150 days.

**75 Prior Period Adjustments-Salaries**

Prior period adjustments for personnel costs.

**79 Indirect Cost**

For use by Department of Transportation only.

**98 Salaries, Other**

Salaries and wages for employees not included in the preceding categories. This includes State active duty pay.

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*Expenditure Objects and Sub-Objects***0200 Employee Benefits**

A major object that includes the employer's share for FICA/Medicare, Retirement, and Health Insurance.

**01 FICA**

The employer's share of FICA (Social Security and Medicare) taxes on wages paid by the state.

**02 Retirement**

The employer's retirement contributions paid to the Retirement Systems of Alabama or other retirement plan providers.

**03 Group Health Insurance**

Group health insurance contributions paid to the State Employees Insurance Board or other providers.

**04 Workmens Compensation Insuranc**

Employer contributions for workmen's compensation insurance.

**05 County Health/Life Insurance**

Employer contributions for group health and life insurance paid to county governmental agencies or other providers.

**06 Unemployment Compensation**

Employer contributions for unemployment compensation.

**07 County Retirement**

Employer retirement contributions paid to county retirement systems.

**08 Judicial Retirement**

Employer retirement contributions for eligible judicial personnel.

**09 Highway Labor Additive**

Records fringe benefit charges for distribution by the Department of Transportation.

**75 Prior Period Adjustments-Benefits**

Corrections of an error from a closed fiscal year.

**79 Indirect Cost**

For Department of Transportation use only.

*Expenditure Objects and Sub-Objects***0300 Travel, In-State, and Per Diem**

A major object that captures the cost of in-state travel and per diem for persons traveling in the service of the State. In-state travel includes overnight and non-overnight, contract travel, professional services contract travel as well as allowances or actual in-state travel. Per diem includes both in-state and out-of-state per diem.

**01 Mileage**

Mileage allowances paid to any person traveling in-state on official state business in privately owned vehicles.

**02 Commercial Transportation**

Includes transportation charges (other than a personal car) such as a bus, train, taxi, plane, or rental car (other than State Motor Pool), etc. Includes gas purchases for rental cars.

**03 Subsistence and Lodging-Overnight**

Per diem allowance paid to any person, except individuals on professional service contract, for in-state overnight travel. Includes meals and lodging provided by contract under 36-7-20.

**04 Promotional**

Reimbursement of actual in-state expenses incurred in the encouragement and promotion of trade or industrial development. Promotional activity must be approved in advance by the Governor or designated official.

**07 Other Travel Expenses**

Other costs related to in-state travel not otherwise classified in the preceding categories. Includes car storage, tolls, parking, etc. Also includes any travel expenses that are not 1099 reportable (e.g., foster care travel).

**09 Employee Subsistence -Not Overnight**

Per diem allowances paid to state employees or board members on GHRS payroll for in-state, non-overnight travel (see 0300 10 for non-state employees and board members not on GHRS payroll).

**10 Nonemployee Subsistence - Not Overnight**

Per diem allowance paid to individuals traveling in the service of the state who are not on the GHRS payroll system. Code overnight to 0300 03.

**11 Employee Travel Interfund Reimbursement**

Per diem and transportation charges for state employees' in-state travel to include charges billed or reimbursed by another fund in the State Treasury.

**12 Professional Service Contract Travel**

The cost of any in-state travel which is required to be accounted for separately under the terms of a professional services contract.

**13 Advance Travel**

The cost of monies advanced for in-state travel. Balance Sheet account 1206 is also required with the use of this sub-object classification.

**20 Travel, Legislative Mileage**

Mileage allowance at \$0.10 a mile for legislative travel.

**41 In-State Travel, Actual Expense**

Cost of In-State travel expense by individuals authorized by law to receive actual expense reimbursements for official travel. Forms FRMS-5A and FRMS-6D are required.

**75 Prior Period Adjust-Travel In**

Prior Period Adjustment- Travel In

**79 Indirect Cost**

For Department of Transportation use only.

*Expenditure Objects and Sub-Objects*

**90 STAARS Contracts Conversion**

Comptroller use only for STAARS conversion.

*Expenditure Objects and Sub-Objects***0400 Travel, Out-Of-State**

A major object that captures the actual and necessary cost of out-of-state travel expenses for persons traveling in the service of the State. Excludes non-overnight subsistence which should be coded to 0300 49 or 0300 50.

**01 Mileage**

Mileage allowances paid to any person traveling out-of-state on official state business in privately owned vehicles.

**02 Commercial Transportation**

Transportation charges (other than personal car) such as a bus, train, taxi, plane, or rental car (other than State Motor Pool; see 0600 03), etc. Includes gas purchases for rental cars. Includes checked baggage fees charged by airlines in addition to ticket fees.

**03 Subsistence and Lodging-Overnight**

Reimbursement of actual costs incurred for meals and lodging for persons traveling out-of-state overnight on state business. Hotel parking and hotel business services are included as lodging. Receipts are required for all lodging costs. Receipts are required for all meals.

**04 Promotional**

Reimbursement of actual out-of-state expenses incurred in the encouragement and promotion of trade or industrial development. Promotional activity must be approved in advance by the Governor or designated official.

**07 Other Travel Expenses**

Other costs related to out-of-state travel not otherwise classified in the preceding categories. Includes car storage, tolls, parking, business telephone calls, portage, etc. Hotel parking and hotel business services should be coded to 0400 03. Also includes any travel expenses that are not 1099 reportable (e.g., foster care travel).

**11 Employee Travel Interfund Reimbursement**

Meals, lodging, and transportation charges for state employees' out-of-state travel for charges billed or reimbursed by another fund in the State Treasury.

**12 Professional Service Contract Travel**

The cost of any out-of-state travel required to be accounted for separately under the terms of a professional services contract.

**13 Advance Travel**

The cost of monies advanced for purposes of out-of-state travel. Balance Sheet account 1206 is also required with the use of this sub-object.

**75 Prior Period Adjustment- Travel Out**

Prior Period Adjustment- Travel Out

**79 Indirect Cost**

For Department of Transportation use only.

**90 STAARS Contracts Conversion**

Comptroller use only for STAARS conversion.

*Expenditure Objects and Sub-Objects***0500 Repairs and Maintenance**

A major object covering repairs and maintenance services (parts and/or labor) for non-transportation items. These costs allow the continued use of the item by restoring it to its previous condition as opposed to betterments, or additions, or complete replacements. Complete replacement of an item should be coded in objects 1200, 1300, or 1400 as appropriate. See 1300 90 and 1400 90 for betterments and additions. See 1000 04 for transportation equipment repairs and maintenance.

**01 Land**

The cost of maintenance and minor improvements to land.

**02 Buildings/Permanent Equipment/Grounds**

Repairing and maintaining buildings and related permanent equipment.

**03 Roadways and Bridges**

Repairing and maintaining roads and bridges.

**04 Airfields**

Repair and maintenance of airfields.

**05 Furniture and Office Equipment**

Repairing and maintaining furniture, fixtures, and other office equipment.

**07 Printing/Reproduction/Photo Equipment**

Repair and maintenance services and/or parts for printing equipment (includes printing presses, duplicating machines, cameras, micrographic equipment, etc).

**09 Communication Equipment**

Repairs and maintenance on audio or video equipment. Includes telephones, televisions, video cassette recorders, fax machines, radios, tape recorders, camcorders, etc.

**10 Data Processing Equipment**

Repairs and maintenance on any equipment related to automated data processing.

**12 Scientific/Technical Equipment**

Repairing and maintaining laboratory, scientific, and other technical equipment.

**14 Household Appliances**

Repairs and maintenance of any household appliances such as washing machines, refrigerators, dishwashers, vacuum cleaners, toasters, mixers, small kitchen appliances, etc.

**15 Safety/Security Equipment**

Repairs and maintenance of fire control equipment, safety and rescue equipment, or security systems and related equipment. Includes the cost of Elevator Maintenance Certificates.

**16 Industrial and Shop Equipment**

Repairs and maintenance on any type of industrial or shop equipment.

**17 Farm Equipment**

Repairs and maintenance on all types of farm equipment.

**18 Energy Efficiency Upgrades**

Upgrades to building heating, cooling, lighting, and other electrical systems financed under a guaranteed energy cost savings contract.

**26 Leased Property**

Repairs and maintenance to leased property.

**75 Prior Period Adjustments- Repairs**

Corrections of an error from a closed fiscal year.

**79 Indirect Cost**

For Department of Transportation use only.

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*Expenditure Objects and Sub-Objects***88 Other Equipment**

Repairs and maintenance on any type equipment not previously classified, such as chain saws, jackhammers, ditch witch, etc.

**99 Other (Non-Equipment)**

Any repairs and maintenance services performed on non-equipment for the state not otherwise classified in the preceding categories.



*Expenditure Objects and Sub-Objects***0600 Rentals and Leases**

A major object which represents rentals and leases (both operating and capital) in the following categories. Note that sub-objects 01 - 13 are for rentals or operating leases. Capital lease payments should be coded to sub-objects 63 through 95 as appropriate. Only amounts for items covered in the rental agreement should be coded to 0600.

**01 Land**

Rentals and leases of land.

**02 Buildings, Office Space**

Rentals and leases of buildings and appurtenances for office space.

**03 Automotive**

Rentals and leases paid for autos, trucks, and other vehicles and equipment including motor pool charges (other than gas purchases and maintenance for department owned vehicles). Includes charges for repairs and deductibles for damage to rented vehicles.

**04 Office Furniture and Equipment**

Rentals and leases of office furniture and equipment.

**05 Data Processing Equipment**

Rentals and leases of data processing related equipment.

**06 Printing/Reproduction/Photographic Equipment**

Renting or leasing printing, reproduction, or photographic equipment.

**07 Aircraft Hangars**

Hangar rentals for aircraft.

**08 Meeting Rooms/Exhibit Space**

Renting rooms or halls for meetings or renting space for exhibits. May include the cost of furnishings provided.

**09 Communication Equipment**

Rentals and leases of audio or video equipment. Includes telephones, fax machines, televisions, video cassette recorders, radios, tape recorders, beepers (including air time), pagers, etc.

**10 Aircraft**

Rentals and leases of all types of aircraft, including both airplanes and helicopters. May include related necessary charges such as fuel, maintenance, and pilot.

**12 Scientific/Technical Equipment**

Renting and leasing laboratory, scientific, or other technical equipment.

**13 Buildings, Storage Space**

Rental and lease of buildings and warehouses for storage space. Includes rental of storage space at Archives and History.

**14 Uniforms and Linens**

Charges for rental of uniforms, shop towels, linens and similar items

**15 Medical Equipment**

Medical equipment rental. This includes oxygen cylinder rentals, hospital beds, etc.

**16 Programming**

Leases and license fees paid for the right to broadcast television programs.

**17 Boat Slips and Storage**

Rental of boat slips, docks, dry stacked storage space, and any other type of space rental for boat docking or storage.

*Expenditure Objects and Sub-Objects***18 Heavy Equipment**

Rentals and leases of heavy equipment.

**19 Tools**

Rental of tools and small equipment, typically for repairs, maintenance, and construction, such as concrete cutters, post hole augers, scaffolding and lifts.

**20 Parking**

Rental of parking spaces not associated with the lease of building space. Not to be used for parking while in travel status.

**63 Buildings-Capital Lease Principal Payments**

The principal portion of payments for buildings under capital leases.

**64 Office Furniture & Equipment - Capital Lease Principal Paymt**

The principal portion of payments for office furniture and equipment being acquired through capital lease.

**65 Automobiles-Capital Lease Principal Payments**

The principal portion of payments for automobiles being acquired through capital lease.

**66 Boats/Marine Capital Lease Principal Payments**

The principal portion of payments for boats or marine equipment being acquired through capital lease.

**67 Heavy Equipment Capital Lease Principal Payments**

The principal portion of payments for heavy equipment being acquired through capital lease.

**68 Aircraft Capital Lease Principal Payments**

The principal portion of payments for aircraft being acquired through capital lease.

**69 Data Processing Capital Lease Principal Payments**

The principal portion of payments for data processing equipment being acquired through capital lease.

**70 Printing/Reproduction/Photographic Equip Cap Lease Princ Pmt**

The principal portion of payments for printing, reproduction, or photographic equipment being acquired through capital lease.

**71 Communication Equipment Capital Lease Principal Payments**

The principal portion of payments for communication equipment being acquired through capital lease.

**72 Scientific/Technical Capital Lease Principal Payments**

The principal portion of payments for scientific or technical equipment being acquired through capital lease.

**75 Prior Period Adjusts- Rents**

Prior Period Adjusts- Rents

**79 Indirect Cost**

For Department of Transportation use only.

**87 Other Transport Equipment Capital Lease Principal Payment**

The principal portions of payments for other transportation equipment not otherwise classified that are being acquired through capital lease.

**88 Other Equipment Capital Lease Principal Payment**

The principal portions of payments for other equipment being acquired through capital lease.

**89 Other Fixed Assets Capital Lease Principal Payment**

The principal portion of payments for other fixed assets not otherwise classified that are being acquired through capital lease.

**90 Interest Payments On Capital Lease**

The interest portions of capital lease payments, regardless of the type of asset.

*Expenditure Objects and Sub-Objects*

**99 Rentals & Operating Leases Not Otherwise Classified**

Rentals and leases not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***0700 Utilities and Communication**

A major object that represents the cost of utilities and communication services.

**01 Electricity**

Utility charges for electricity.

**02 Water, Sewage, Garbage and Waste**

Utility charges for water, sewage, garbage, and waste collection when provided by a utility company.

**03 Gas**

Propane gas, LP gas, butane gas, natural gas, etc., used for non-transportation purposes.

**04 Liquid Fuel**

The cost of any type of liquid fuel used for non-transportation purposes. Common examples are fuel oil for heating, diesel and gasoline for generating electricity.

**05 Solid Fuel**

The cost of any type of solid fuel purchased for non-transportation purposes. Common examples are coal and wood products used for heating.

**07 Postage**

Postage and other postal costs such as box rent, COD's, permits, etc.

**10 Sanitation**

The cost of garbage and waste collection services paid to a utility company.

**11 Mobile Telecommunication**

Mobile telecommunication charges for cellular telephones, satellite phones and any other wireless devices such as Blackberry or PDAs or state owned beepers and pagers. This sub object includes charges by mobile internet service providers to connect to the internet via wi-fi or similar methods. See 0700 13 for wired internet connections. Note that wireless access by laptops and other devices that obtain access through a central wired connection in the building are considered wired. Airtime for rented mobile communication devices may be coded to 0600 09.

**12 Audio/Video Utilities**

Monthly charges for cable television or satellite services for television or GPS, as well as music and music services.

**13 Internet Service/Access**

Monthly charges for wired internet access such as Earthlink, AOL, Bellsouth DSL. See 0700 11 for wireless internet access.

**14 Telecommunication**

All non-mobile telecommunication utility charges including telephone, telegraph, as well as the cost of lines and circuits regardless of whether the lines are used for voice or data transmission. See 0700 11 for mobile telecommunication including cell phones. Telephone answering services must be coded to 0800 38.

**75 Prior Period Adjusts-Utilities**

Prior Period Adjusts-Utilities

**79 Indirect Cost**

For Department of Transportation use only.

**90 Staars Conversion Contracts**

Comptroller use only for STAARS conversion.

**99 Other**

Utility and communication costs not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***0800 Services**

A major object that indicates the cost of operational and professional services provided for the State.

**01 Legal- Professional**

Fees paid for professional legal services provided to the state. This does not include fees paid by the state to attorneys where the attorney did not represent the state.

**02 Accounting And Auditing-Professional**

Fees for accounting and auditing services.

**03 Actuarial-Professional**

The cost of actuarial services.

**04 Advertising-Professional**

The cost of advertising through newspapers, radio, television, or other media.

**05 Appraisal-Professional**

Fees for the services of appraisers and adjusters.

**06 Architectural-Professional**

Architectural fees.

**07 Data Processing Personnel Services-Professional**

The cost of system analysis, software development, data entry, administration and installation of system components, and programming services provided to the State. The cost of computer hardware related services, such as CPU time, offsite backup services, and any other charges for usage of computer hardware and auxiliary equipment. Not to be confused with 0600 05, rental of equipment where the State takes custody of the equipment.

**09 Education/Training Consultants-Professional**

The cost of educational testing and training programs not reimbursed to the employee or paid to another governmental entity. Use 0900 15 for educational or testing-related supplies. Use 0900 16 for employee reimbursements and payments to governmental entities.

**10 Investment Advisor Services-Professional**

Investment advisor services fees

**11 Photographic Services-Professional**

Fees paid to a professional photographer. See 0900 43 for ordinary film development.

**12 Medical Services-Professional**

Charges for health care services paid by the state for individuals. This sub-object is for professional services and supplies purchased from the health professional at the time of service. Drugs and supplies included in a bill from a doctor or hospital should be included here, but separately purchased drugs and supplies should be coded to 0900 04. The cost of special courier services for delivery of medical supplies should also be included here. See 0800 53 for Medical Consulting when medical care directly to patients is not involved.

**13 Scientific and Technical-Professional**

The cost of professional services involving scientific and technical procedures or training.

**15 Graphic Arts Services-Professional**

The cost of composition and/or graphic arts services including production of videos. Includes the cost of closed captioning.

**16 Media Monitoring Services**

Subscriptions for news clipping services, monitoring fees for TV news media coverage or any type of media monitoring.

*Expenditure Objects and Sub-Objects***17 Housekeeping/Custodial/Building and Grounds**

The cost of hiring companies or individuals to provide general cleaning services or grounds maintenance. Includes inside plants' maintenance.

**18 Engineering-Professional**

Fees paid for engineering services.

**19 Court Services-Professional**

The cost of all services (except attorney's fees) rendered by or for the courts, such as witness fees, miscellaneous court costs, etc.

**21 Personnel Department Services**

The amount of appropriated transfers to the State Personnel Department.

**22 Collection Services**

Fees or commissions paid to outside entities for any type of revenue collection services. Examples of such services includes: agency commissions for making sales and collecting revenues for the State; check verification and conversion to electronic deposit; credit card processing; bad check recovery, and fees paid into clearinghouses especially those pursuant to a reciprocal agreement mandated by federal laws or regulations.

**23 Security and Monitoring Services**

The cost of any security or monitoring services purchased, whether for individuals or for real or personal property. This includes protecting or holding individuals in state custody. It also includes protecting property, holding or storing property, storing commodities, or holding and maintaining property in a usable condition. Also includes the cost of hiring security to transport or escort persons in state custody. Card key services from ISD should be coded here.

**24 Sanitation Services**

Charges for waste, shredding services, garbage, septic port a potty and any other type of refuse disposal services not paid directly to a utility company under major object code 0700.

**25 Information and Research Service-Professional**

The cost of any professional research and information services. Includes research on individuals for determining eligibility for either state benefits or employment. Non-professional services such as bank record requests should be coded to 0900-51.

**26 Mailing Services**

The cost of services for bursting and presorting forms and stuffing and labeling envelopes in preparation for mailing.

**27 Pest Control Services**

The cost of services for the control of insects, rodents, and other pests.

**28 Laundry Services**

Charges for laundry and dry cleaning services. See 0600 14 for rental of linens, uniforms and similar items.

**29 Burial Services**

Burial costs and any associated expenses for statutorily required deceased persons in state custody.

**30 Hearing Officers-Professional**

Fees paid to individuals serving as officers in hearings concerning appeals, guardianship, personnel, benefits, license revocation, etc.

**31 Food Services-Professional**

The professional services of a nutritionist or dietician under contractual agreement. The purchase of food products for preparation by state employees must be coded to 0900 14. Meals provided by a contractor under Section 36-7-20 must be coded to 0300 03. The purchase of prepared food should be coded to 0800 48.

*Expenditure Objects and Sub-Objects***32 Veterinarian Services-Professional**

Charges for veterinarian services.

**33 Persons Held Fed/Outside-Prof**

Prisoners Held by Federal Government or Outside Parties-Prof

**35 Rehabilitation Services Occupancy Cost**

Captures the cost for federal reporting purposes of employees of the Rehabilitation Department who are housed in Rehab Facilities throughout the state.

**36 Social Services**

Payments for day care services, homebound care and other non-medical services provided for individuals under state and federal programs.

**37 Moving Services**

The cost of hiring the services of a moving company to relocate office furniture and fixtures. Does NOT include relocating state employees (see 0900 23). Does NOT include costs of supplies and truck rentals for moving offices using employee labor. (See 0900 20).

**38 Answering Services**

Charges for telephone answering services.

**39 Temporary Personnel Services**

Charges for all types of temporary help hired through companies like Kelly or Manpower Services. Includes general clerical, secretarial, and also non-office help such as laborers. Those services must be approved by State Purchasing and by the State Personnel Department.

**40 Program Consultants-Profession**

Cost of hiring experts to review and evaluate programs, advice on how to improve programs, and determine the best programs for a client.

**41 Relocation Advisory Services**

Provides services to individuals being relocated applicable to highway right-of-way acquisitions.

**42 Imaging Services**

The cost of all types of imaging services, such as computer imaging or microfilm and microfiche services.

**43 Legal Fees For Services Not Provided To State-Professional**

Fees awarded in a court case or settlement for legal services to an attorney that did not represent the state (plaintiff's attorney fees).

**44 Frms Services**

Charges associated with the processing of FRMS transactions, which includes AFNX (Central Accounting System), AFNS, GHRS, and SNAP as well as FRMS programming charges.

**45 Interfund Contract Programs**

Same as object 1100 08, but may be used by departments that traditionally budget such payments as a contract under major object 0800.

**46 Environmental Cleanup and Restoration-Professional**

Amounts paid to contractors for environmental cleanup and restoration projects to land or waterways such as surface mining reclamation, underground storage tank removal, and contaminated buildings cleanup and removal.

**47 Court Reporter Services - Professional**

The cost of all professional services rendered by court reporters.

**48 Food Services**

The cost of purchasing prepared food. The purchase of food products for preparation by state employees must be coded to 0900 14. Meals provided by a contractor under Section 36-7-20 must be coded to 0300 03. The cost of professional services of a nutritionist or dietician under contractual agreement should be coded to 0800 31.

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*Expenditure Objects and Sub-Objects***49 Finance and IT Planning/Oversight**

For all agencies when paying the line of the same name on ISD invoices.

**50 Writing - Professional**

Fees paid for professional services to write speeches, press releases, and other documents.

**51 Managerial Services - Professional**

Professional managerial services. Should not include management of specific professional activities and services reported elsewhere in 0800, such as 0800 01 Legal or 0800 02 Accounting.

**52 Animal-Professional**

The cost of any animal related professional services such as study and observation, removal, and relocation.

**53 Medical Consulting, Professional**

Cost of hiring medical experts to evaluate, interpret, or recommend medical records and programs. Does not include providing medical care; see 0812.

**55 Comptroller Services**

Charges paid to the State Comptroller for services.

**57 Inter-departmental Professional Services**

Fees charged by departments for services to other departments not already classified elsewhere in object category 08 (e.g., 0844, 0855). This object includes the services of the State Building Commission and Legislative Reference Service.

**75 Prior Period Adjusts-Services**

Corrections of an error from a closed fiscal year.

**79 Indirect Cost**

For Department of Transportation use only.

**90 Staars Conversion Contracts**

Comptroller use only for STAARS conversion.

**94 Jury Fees**

Payments by the court system to replenish accounts used to pay individuals for serving on juries for state court cases.

**99 Other**

Services not otherwise classified in the preceding categories.



*Expenditure Objects and Sub-Objects***0900 Supplies, Materials, and Operating Expenses**

A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications.

**01 Road and Bridge Construction**

Cost of supplies and materials purchased for the construction and maintenance of roads, highways, and bridges. See 0900 32 for royalty payments for extracted materials.

**02 Office Operation**

The cost of supplies and materials for office use.

**03 Scientific and Technical**

The cost of supplies and materials for technical or scientific uses.

**04 Medical**

Purchases of medical products only, including medicines, drugs, prosthetic devices and any other medical supplies. Does not include any charges for professional services nor supplies provided at the time of a visit to a health professional (see 0800 12).

**05 State and Federal Taxes/Licenses**

Payments for State and Federal taxes, licenses, fees, and stamps required by law.

**06 Printing and Copying**

All costs of printing and copying. Includes printing and copying books, reports, manuals, forms, letterhead, envelopes, CDs, DVDs, microfiche and microfilm as well as any supplies necessary for reproducing and copying these materials and any charges for binding.

**09 Agriculture/Livestock**

The cost of products and supplies used in either agricultural or livestock production. Also includes supplies for service animals and supplies for animals used for safety and security purposes.

**10 Freight/Shipping**

Freight and shipping charges paid directly to the freight carrier (includes trucking firms as well as Federal Express, UPS, etc). Freight or shipping charges added to an invoice payable to the commodity vendor is a cost of the goods purchased and must be included in the same sub-object as the commodity purchased.

**11 Items Purchased For Resale**

The cost of products purchased for resale, such as food, beverages, gasoline, gifts, etc.

**12 Association Dues**

Professional and membership dues paid to professional organizations.

**13 Books, Subscriptions & Periodi**

Charges for subscriptions, books, and periodicals regardless of whether the information is in a printed format or an electronic format such as CDs or on-line access. This sub object includes Westlaw, databases, as well as purchases of textbooks for non-library use. See 1400 11 for purchases of Library Materials. This code also includes miscellaneous charges and fees paid by libraries to acquire rental materials for patrons where the cost incurred does not represent the acquisition of an asset to be capitalized.

**14 Food and Provisions**

Purchases of food and food products. Does not include professional services for food preparation. The purchase of prepared meals under contract or through a caterer, dietician, or nutritionist must be coded to 0800 31.

**15 Instruction and Testing Materials**

The cost of all supplies used for instructional or testing/examination programs (use 0800 09 for instructional and testing services).

*Expenditure Objects and Sub-Objects***16 Training/Registration-Individual/Governmental Entity**

Reimbursements paid directly to state employees or payments made to public colleges and universities, or other governmental entities for tuition, supplies, and related educational and training expenses (excluding travel expenses). Payments made directly to a consultant, company, or private institution for their professional services or training must be coded to 0800 09.

**17 Housekeeping, Custodial, and Maintenance Supplies**

The cost of supplies used in the housekeeping and maintenance of buildings and grounds.

**18 Supplies, Mats, and Operating Exp For Persons In State Care**

The cost of purchasing food, wearing apparel, student services, toilet articles, and all other miscellaneous expenses for persons in the care of the State or institutionalized in State custody.

**19 Data Processing**

The cost of supplies used for data processing. Example of such items are ink, toner cartridges, and other supplies used in data processing.

**20 Relocation Costs - Offices**

Captures expenses of moving office furniture and fixtures such as purchasing boxes, blankets, and U-Haul rentals. Does NOT include costs of relocating employees (see 0900 23). Does NOT cover hiring the services of moving companies (see 0800 37).

**22 Wearing Apparel**

The cost of clothes or uniforms purchased.

**23 Relocation Costs - Employees**

Reimbursement of moving expenses for permanent employees transferred from one work location to another at the request of the state department. This expense is NOT payable when the transfer is made at the request of the employee.

**24 Insurance and Bonding**

Premiums paid for insurance and bonds, including notary fees.

**25 Inmate Labor**

All costs associated with hiring, feeding, and transporting inmate labor. Meals are allowed only when the inmate receives no other compensation.

**26 Supplies for Rental Property**

The cost of supplies for state owned rental property such as soap, shampoo, toiletries, firewood, banquet decorations, flowers, etc.

**28 National Guard Active Duty**

Subsistence and quarters allowance paid by the Military Department to individuals on state active duty.

**29 Recreational**

The cost of recreational supplies and accessories. Includes supplies such as balls, tennis rackets, baseball bats, scorecards, board games, and any other non-equipment sporting goods.

**30 Safety and Security**

The cost of items used in fire control, rescue and safety, or providing security including charges for card keys to control building access. Includes items such as fire extinguishers, handcuffs, holsters, badges, special flashlights, and similar items. Weapons and guns should be coded to 1400 17. See 0800 23 for card key charges from ISD which are considered a service.

**31 Sheriff's Allowance**

Amounts paid to sheriffs under the authority of the Code of Alabama 1975, 14-6-43.

**32 Natural Resources**

Amounts paid for natural resource materials, such as sand, gravel, or timber removed from property.

*Expenditure Objects and Sub-Objects***34 Promotional Items**

Items purchased by a State agency for promotional use. Includes cost of item and printing of logo. Cite statutory authority.

**35 Building Supplies Self Construction**

Building supplies for projects constructed by departmental employees rather than by a contractor.

**36 Accreditation and Certification Fees**

Fees paid for professional accreditation and certifications.

**37 Veterinary Medical Supplies**

Includes the cost of all veterinary medical supplies including the cost of microchip identification. Does not include any charges for professional services nor supplies provided at the time of a visit to the veterinarian or other animal health professional (see 0800 32)

**38 Signs**

The purchase of non-inventoried, non-capitalized signs. Repairs to existing signs should be coded to 0500. Mobile or portable signs inventoried by the State Auditor should be coded to 1400. Very large signs or monuments on the grounds of state occupied property costing more than \$15,000 should be coded to 1200 09.

**40 Food & Beverage Serving Items or Articles**

The cost of containers, dishes, trays, cups, etc. used for serving food.

**41 Linen and Bedding**

The cost of linen and bedding.

**43 Photographic Items, Supplies and Development Services**

The cost of film and batteries for cameras. Includes cost of processing, development, and duplication of film if performed by a non-professional. See 0800-11 for professional services.

**44 Non-capitalized Software**

The cost of non-capitalized software (less than \$1,000,000), regardless of whether it is referred to by the vendor as a purchase, license, lease, rental, maintenance agreement or other terminology. Any maintenance charges involving the modification of software or other professional services should be coded to 0800 07. This code should be used for software regardless of what type of equipment it is installed on, including computers, telecommunications equipment, cellular and satellite phones. The cost of capitalizable software (\$1,000,000 or more) should be coded to 1200 25.

**46 Ammunition**

The cost of ammunition and other supplies relating to weapons, practices, and training.

**50 Penalties And Interest**

Penalties and interest payable under the terms of contracts or state law.

**51 Bank Charges and Fees**

Charges and fees paid to banks including payment for copies of bank records and safety deposit boxes.

**52 System Components**

Each item coded to this sub-object functions as a part of a larger system rather than as stand-alone equipment. For example, routers, switches, modems, hubs, digital service units, power supplies, diagnostic components, and cabinets are a part of a computer network. This sub-object is not restricted to networks only, as it might apply to security system components, telecommunications system components, and other systems. Items to be coded to this sub-object do not have to cost less than \$500. Note that if the State Auditor requires it, a property number is required on purchases of these items.

*Expenditure Objects and Sub-Objects***53 Telecommunication, Audio and Video**

Supplies and materials for telecommunications or audio/video communication. Items include accessories related to telephones, radios, cellular or satellite phones, and GPS units. See 1400-05 and 1400-22 for equipment. Check with the State Auditor when purchasing complete/integrated systems or doing upgrades and/or replacements to determine how to code based on property number assignment(s) recommended by the State Auditor.

**54 Services Purchased For Resale**

The cost of services purchased for resale, typically by an internal service fund.

**75 Prior Period Adjustments-Operating Expense**

Corrections of an error from a closed fiscal year.

**79 Indirect Cost**

For Department of Transportation use only.

**80 Sheriff's Removal Fees**

Comptroller's office use only.

**81 Election Expenses**

Comptroller's office use only.

**90 Inventory Adjustments**

Any type of inventory adjustments for shrinkage, expansion, etc.

**91 Bad Debt Expense (Cafr Only!)**

An account used for proprietary funds only, to make GAAP basis accruals. Used for systematic write-off of doubtful accounts receivable.

**93 Sequestered Jury Expense**

Expense of meals and lodging for trial jurors sequestered in state court cases.

**94 Cost of Evidence**

Evidence expenses incurred in law enforcement including the purchases of drugs, beer and alcohol.

**95 Freight to ABC Warehouse**

Freight costs for hauling inventory from the distributor to the ABC warehouse.

**96 Freight to ABC Stores**

Expense of hauling inventory from ABC warehouse to ABC stores throughout the state.

**97 Administrative Cost**

Administrative or indirect costs based on an allocation formula to record costs not directly expensed from a fund or account.

**98 National Guard Quarterly Allowance**

Payment of quarterly allowances to units for armory operations.

**99 Other**

Any supplies, materials, and operating expenses not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***1000 Transportation Equipment Operations**

A major object to capture all costs of operating all types of transportation equipment. Transportation equipment includes any item purchased under object 1300, such as cars, trucks, buses, boats, airplanes, motorcycles, etc.

**01 Petroleum/Synthetic Products**

The cost of all petroleum/synthetic products used by transportation equipment. Includes gasoline, diesel fuel, grease, oil, etc.

**02 Batteries**

The cost of batteries for transportation equipment.

**03 Tires**

Purchases of tires, including valve stems and balancing of tires.

**04 Repairs and Maintenance**

The entire cost (parts and labor) of maintaining and repairing light cars and trucks. In addition to mechanical repairs, this sub-object includes wheel alignments, car washes, waxes, and replacement of non-petroleum based fluids such as radiator anti-freeze and windshield wiper fluid. Charges for repairs and deductibles for damage to rented vehicles should be coded to 0600 03.

**05 Auto Tags and Titles**

Fees for license tags and titles for state vehicles.

**12 Agriculture/Grounds Repairs and Maintenance**

The cost of repairing and maintaining large farming, forestry, or grounds maintenance equipment.

**13 Boats Repairs and Maintenance**

The cost of repairing and maintaining boats.

**14 Heavy Equipment Repairs and Maintenance**

Repair and maintenance costs for heavy equipment, such as cranes, bulldozers and large tractor-trailer trucks.

**15 Aircraft Repairs and Maintenance**

Repair and maintenance cost for aircraft.

**16 Utility/Maintenance Equipment Repairs and Maintenance**

Repairs and maintenance for utility/maintenance vehicles.

**17 Recreational Vehicle Repairs and Maintenance**

Repairs and maintenance for recreational vehicles such as golf carts or related equipment.

**75 Prior Period Adjustments- Equipment Operation**

Corrections of an error from a closed fiscal year.

**79 Indirect Cost**

For Department of Transportation use only.

**99 Other**

The cost of operating transportation equipment not otherwise classified in the preceding categories.

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*Expenditure Objects and Sub-Objects***1100 Grants and Benefits**

A major object category to capture the payment of grants, benefits, and related expenditures.

**01 State Grants or Awards**

Grants or awards in incentive payments made by a department from state funding sources, or where the funding source is not identified (see sub-objects 23, 24, and 25 for other funding sources).

**02 Medical Benefits**

Grants and payments made by the state and federal government for medical benefits.

**03 Personal Benefits**

Monies paid to certain individuals such as assistance payments.

**04 Retirement and Pension Benefit**

Benefit payments made under the various state retirement systems.

**05 City/County School Systems**

Grants made by the state to county and municipal school systems (including Minimum Program).

**06 Colleges/Universities**

Grants and payments made by the state to state colleges and universities.

**07 Trade Schools/Junior Colleges**

Grants and payments made by the state to state trade schools and junior colleges.

**08 Interfund Federal Programs**

Grant payments to another State fund from Federal funded programs. The receiving fund should use revenue source code 0825. If the payment is from State funded programs, then 1148-0810 should be used. This code should not be used if an agency is charging another agency for services that are regularly provided by the agency, or if an agency is dollar for dollar reimbursing another agency. Regular expenditure and revenue codes should be used in these cases.

**09 Revenue Sharing**

Grant payments from revenue sharing funds.

**10 Appropriations**

Payments made in compliance with legislative appropriation acts.

**13 Personal Benefits/3rd Party Provider**

Grants and benefits provided by third parties to qualified recipients under programs administered by the state.

**14 Inmate Discharge Money**

Payments to Department of Correction inmates upon discharge from State custody.

**15 Return of Retirement Contributions**

Return of retirement contributions to an individual.

**16 Student Financial Aid**

Grants paid to students or to colleges for the student's benefit.

**17 Loan Default Guarantees**

Payments to financial institutions related to financial aid loan guarantees.

**18 Employee Awards**

The cost of plaques or awards recognizing employee accomplishments as authorized by 22-22B-5, (limited to \$25.00 per employee per year) or 15-22-24g (limited to \$250 for employees of the Board of Pardons and Paroles).

**19 Indirect Awards**

Payments to outside vendors for the personal benefit of individuals qualified under specific programs.

*Expenditure Objects and Sub-Objects***20 APSCA Grants**

Grants made by the Alabama Public School and College Authority.

**21 Legal Claims and Awards, Physical Damages**

Payment of claims for physical damages only. Damages for non-physical injuries and sickness, such as discrimination and defamation, should be coded to 1100 22. If attorney fees are included, expenditure object code 1100 36 should be used. Proprietary type funds, whose primary business is not insurance, should use expenditure object 1100 31.

**22 Legal Claims and Awards, Non-Physical Damages**

Payment of claims other than physical damages and legal fees. Damages for non-physical injuries and sickness, such as discrimination and defamation, should be coded here. If attorney fees (for an unspecified amount) are included, use expenditure object code 1100 37. Proprietary type funds, whose primary business is not insurance, should use 1100 32.

**23 Federal Grants or Awards**

Grants or awards made by a department from federal funding sources.

**24 Local Grants or Awards**

Grants or awards made by a department from local funding sources.

**25 Private Grants or Awards**

Grants or awards made by a department from private funding sources.

**26 Rewards**

Amounts paid as reward money.

**27 Insurance Claims and Unemployment Benefits**

Claims payments to policyholders under terms of various State insurance programs.

**28 Salary Reimbursement, Board Of Registrars**

Reimbursement of county commissioners for Board of Registrar salaries.

**29 Benefit Payments - Private Purpose Trust Funds**

Records expense related to the accrual of Benefits Payable for Private Purpose Trust funds.

**30 Survivor Benefits (Non RSA)**

Includes the Governor's widow/widower pension (36-13-12), Peace Officers Annuity & Benefit death benefits (36-21-72), and death and disability benefits to peace officers and firemen as outlined in 36-30-1 through 23.

**31 Legal Claims, Physical Damages, Non-Operating**

Payment for physical damages only by proprietary type funds whose primary business is not insurance. Damages for non-physical injuries and sickness, such as discrimination and defamation, should be coded to 1100 32. If attorney fees (for an unspecified amount) are included, use expenditure object code 1100 38. Proprietary type insurance funds should use 1100 21.

**32 Legal Claims, Non-Physical Damages, Non-Operating**

Payment by proprietary type funds whose primary business is not insurance, for claims other than physical damages. Damages for non-physical injuries and sickness, such as discrimination and defamation, should be coded here. If attorney fees (for an unspecified amount) are included, use expenditure object code 1100 39. Proprietary type insurance funds should use 1100 22.

**33 Grants Paid by Federal Government**

Grants administered by State department that are disbursed directly from the Federal Government to the recipients. Amounts to this sub-object are recorded on a journal voucher as no money flows through the State Treasury. See revenue source 08 22 for the related federal revenue..

**34 Federal Grants From Refunded Amounts**

Grants made by State department from monies refunded by recipients and deposited in the Treasury as new Federal revenues in accordance with certain Federal programs.

*Expenditure Objects and Sub-Objects***35 Death Benefits - SEICTF**

Includes benefits paid for an employee that deceased while receiving disability benefits for SEICT when the employee's death is not directly related to an on-the-job injury.

**36 Legal Claims and Awards, Physical Damages and Attorney Fees**

Payment of claims for physical damages that include the unspecified attorney fees. If the attorney fees can be determined, the attorney fees should be coded to 0800 43, and the part of the award for damages to 1100 21. Proprietary type funds, whose primary business is not insurance, should use 1100 38.

**37 Legal Claims & Awards, Non-Physical Damages & Attorney Fees**

Payment for claims other than physical damages that include unspecified attorney fees. Proprietary type funds, whose primary business is not insurance, should use 1100 39.

**38 Legal Claims & Award, Physical Damage & Attorney Fee, Non-op**

Payment by proprietary type funds, whose primary business is not insurance, for physical damages and unspecified attorney fees. If attorney fees can be determined, the attorney fees should be coded to 0800 43 and the part of the award/settlement for physical damages to 1100 31.

**39 Legal Claim & Award, Non-Phys Damage & Attorney Fee, Non-op**

Payment by proprietary type funds, whose primary business is not insurance, for non-physical damages and unspecified attorney fees. If attorney fees can be determined, the attorney fees should be coded to 0800 43, and the part of the award/settlement for non-physical damages to 1100 32.

**40 TRS Sick Leave Death Benefits**

If a member of the Teachers' Retirement System (TRS) dies while still active, their survivors receive a death benefit that totals the monetary value of the member's accumulated sick leave.

**42 Deferred Compensation / IRA Distributions**

Deferred Compensation/IRA Distribution

**43 Client Services and Supplies**

Payments under rehabilitation and disability programs paid to vendors for services and supplies provided directly to individual clients or paid to clients seeking services from vendors.

**44 Adoption Incentives**

Adoption Incentives

**45 Military Recruitment Bonuses**

Recruitment and Retention bonus for soldiers.

**46 Environmental Restoration Grant**

Grants paid to other organizations for environmental restoration projects to land or waterways. Amounts paid directly to contractors should be coded to 0800 46.

**48 Interfund State Programs**

Grant payments to another State fund from State funded programs. The receiving fund should use revenue source code 0810. If the payment is from Federal funded programs, then 1108-0825 should be used. This code should not be used if an agency is charging another agency for services that are regularly provided by the agency, or if an agency is dollar for dollar reimbursing another agency. Regular expenditure and revenue codes should be used in these cases.

**75 Prior Period Adjustments-Grants**

Corrections of an error from a closed fiscal year.

**79 Indirect Cost**

For Department of Transportation only.

**90 STAARS Contracts Conversion**

Comptroller use only for STAARS conversion.

**99 Other**

Other awards, benefits, and similar payments not otherwise classified in the preceding categories.



*Expenditure Objects and Sub-Objects***1200 Capital Outlay**

A major object capturing expenditures that result in the acquisition by the State of capital assets in the form of real property, intangible property, software, and/or improvements or alterations to such capital assets. Expenditures for property which will not be owned by the State should be coded to 1100 as grants. See 1300 for Transportation Equipment and 1400 for Other Equipment.

**01 Land**

The cost of land and certain costs related to the acquisition of the land and its preparation for its intended use. Such costs include commissions, legal fees, surveys, and removal or razing of unwanted buildings. The cost of right-of-way (ROW) should not be included in this sub-object but should be coded to 1200 07.

**02 Building Purchases**

Captures the cost of purchases of buildings and the land on which they stand (see 1200 17 for Semi-permanent Structures).

**03 Roads, Highways and Bridges (non-ALDOT)**

The cost of construction or alterations of roads, highways, and bridges by agencies other than the Alabama Department of Transportation(ALDOT). See 1200 08.

**04 Airfields**

The cost of construction or alterations of airfields.

**06 Construction in Progress**

Payments to construct capital assets including costs paid to contractors and for materials. Costs to internally construct assets should be coded to the appropriate objects and sub-objects between 0100 and 1600. Costs of completed construction should be capitalized in the appropriate balance sheet account during the CAFR process.

**07 Right-of-Way Land (ALDOT use only)**

The costs of land acquired as right-of-way by the Alabama Department of Transportation (ALDOT) and certain non-professional service costs related to the acquisition of the land and its preparation for its intended use. Professional services related to ROW should be coded to 0800 56.

**08 Roadways, Bridges, and Tunnels (ALDOT use only)**

The cost of construction or alterations of roadways, bridges and tunnels by Alabama Dept. of Transportation (ALDOT) including national highway systems and other State owned roadways, bridges and tunnels.

**09 Improvements Other Than Buildings**

Improvements, other than buildings, that are depreciable and add value to the land (e.g. fences, massive signs, retaining walls, sidewalks, pavements, gutters, and docks). Permanent improvements that are inexhaustible (e.g., grading, pond construction) and are therefore not depreciable should be coded to 1200 01 Land.

**10 Historical Site Acquisition and Preservation**

The cost of historical sites and lands as well as their renovation and preservation.

**11 Infrastructure Construction in Progress (DOT only)**

Construction in Progress - ALDOT

**12 Guaranteed Energy Cost Savings (GECS) Projects**

Projects involving improvements to buildings under the Guaranteed Energy Cost Savings Act, Code of Alabama Section 41-16-140 through 144.

**17 Semi-Permanent Structures**

The cost of mobile homes, prefab buildings, sheds, trailers and similar structures which have been installed to the land and therefore do not have a State Auditor property number. Semi-permanent installation is typically evidenced by removal of wheels and axles, construction of a concrete foundation, installation of permanent plumbing, septic, and electrical service and are usually intended to remain in one place for many years. See 1400 28 for similar items that are not installed semi-permanently.

*Expenditure Objects and Sub-Objects***19 Easements and Land Use Rights**

An easement or land use right is a contractual right related to land that the State does not own that grants the State the right to use the surface of the land (easement) or water, timber or minerals for a specific purpose. Rights costing less than \$100,000 should generally be coded to object 0600 rents.

**20 Patents, Trademarks, and Copyrights**

A patent is the grant of a property right by the U.S. Patent and Trademark Office to the inventor for an invention. A trademark is a word, name, symbol or device which is used in trade with goods to indicate the source of the goods and to distinguish them from the goods of others. A copyright is a form of protection provided to the authors of original works of authorship including literary, dramatic, musical, artistic and certain other intellectual works. The costs of patents, trademarks, and copyrights costing less than \$100,000 should be coded to other objects as appropriate to the type of expense.

**21 Intangible Assets, Indefinite Life**

An intangible asset should be considered to have an indefinite useful life, and therefore not amortized, if there are no legal, contractual, regulatory, technological, or other factors that limit the useful life of the asset. Items costing less than \$100,000 should be coded to other major objects.

**22 Software & Intangible Assets In Progress**

The costs of an ongoing project to develop an internally generated intangible asset.

**25 Capitalized Software**

The cost of capitalizable (\$1,000,000 or more) software, regardless of whether it is referred to by the vendor as a purchase, license, lease, rental, maintenance agreement or other terminology. Any charges involving professional services should be coded to 0800 07. Any charges which include minor upgrades should be coded to 0800 07 or 0900 44. Websites are considered computer software. This code should be used for software regardless of what type of equipment it is installed on, including computers, telecommunication equipment, cellular and satellite phones. Noncapitalizable software (less than \$1,000,000) should be coded to 0900 44.

**26 Leasehold Improvements**

Capital improvements to real estate that is being leased. Includes permanently installed equipment such as heating and cooling systems, fans, and security systems.

**63 Buildings Acquired By Capital Lease**

Records the acquisition of an asset by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**75 Prior Period Adjustments - Capital Outlay**

Corrections of an error from a closed fiscal year.

**79 Indirect Cost**

For Department of Transportation use only.

**89 Other Fix Asset Acquired By Capital Lease**

Records the acquisition of other non-equipment assets by a governmental fund not otherwise classified at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**90 STAARS Contracts Conversion**

Comptroller use only for STAARS conversion.

*Expenditure Objects and Sub-Objects***1300 Transportation Equipment Purchases**

A major object for the cost of purchasing all types of transportation equipment and accessories. Transportation equipment is defined as vehicles, boats (water vessels), aircraft and other self-propelled equipment that can be ridden and is operated by a driver. All normal and reasonable expenditures necessary to get the asset in place and ready to use should also be coded to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

**01 Automobile**

Purchases of cars and light trucks.

**02 Agriculture/Grounds Maintenance**

Purchase of any self propelled farming, forestry, roadside, or grounds maintenance equipment which can be ridden. Examples include tractors, mowers, bobcats etc

**03 Boats**

The cost of all boats purchased by the State.

**04 Heavy Equipment**

The cost of purchasing cranes, bulldozers, large tractor-trailer trucks, and similar heavy construction equipment.

**05 Aircraft**

The cost of aircraft purchased for state use.

**06 Utility/Maintenance Equipment**

The cost of utility or maintenance vehicles.

**07 Recreational Vehicles**

The cost of golf carts and other types of recreational vehicles.

**10 Transportation Equipment Accessories**

Durable items used with transportation equipment. Examples include trailer hitches, tool boxes, bed covers, docking hooks for boats, winches, and trunk organizers.

**65 Autos Acquired by Capital Lease**

Records the acquisition of automobiles by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**66 Boats/Marine Equipment Acquired by Capital Lease**

Records the acquisition of boats and marine equipment by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**67 Heavy Equipment Acquired by Capital Lease**

Records the acquisition of heavy equipment by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**68 Aircraft Acquired by Capital Lease**

Records the acquisition of aircraft by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**75 Prior Period Adjusts-Transp Equipment**

Corrections of an error from a closed fiscal year.

**79 Indirect Cost**

For Department of Transportation only.

**87 Other Transportation Equipment Acquired by Capital Lease**

Records the acquisition of other transportation equipment by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**90 Transportation Equipment Betterments**

Records the cost of additions to transportation equipment.

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*Expenditure Objects and Sub-Objects***99 Other**

The cost of all transportation equipment purchases not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***1400 Other Equipment Purchases**

This major object captures all equipment item purchases except those related to transportation (see major object 1300). All normal and reasonable expenditures necessary to get the asset in place and ready to use should be coded to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

**01 Furniture and Office Equipment**

Purchases of furniture and office equipment.

**02 Data Processing Equipment**

Purchases of any equipment related to automated data processing. Includes central processing units, terminals, disk drives, printers, modems, mice, keyboards, all input and output devices, and any other related auxiliary equipment. Includes data processing items deemed sensitive by the State Auditor even if they cost less than \$500 (computers, notebooks, netbooks and servers).

**03 Reproduction and Printing**

Purchases of equipment for use in reproduction or printing. Includes printing presses, copiers (both paper and microfilm/microfiche), micrographic equipment, etc.

**04 Agriculture, Grounds & Roadside Maintenance, Non-Automotive**

Purchase of any small equipment used in farming, forestry, roadside maintenance or grounds maintenance which is not self propelled and cannot be ridden. Examples include: bush hogs, trailers, push mowers, tillers, harrows etc

**05 Audio and Video Communication Equipment**

Discontinued. See 1400 22

**06 Medical**

Purchases of any equipment for use in the medical field.

**07 Scientific/Technical**

Purchases of equipment for use in a laboratory or any scientific or technical field.

**08 Recreational**

Purchases of non-vehicular equipment for use as a recreational or athletic item. Includes items such as basketball goals, canoes, paddleboards, and exercise equipment.

**09 Heating and Cooling**

The cost of heating and cooling equipment items purchased by the state.

**11 Library Materials**

The cost of books, serials, microfilms, films, records, tapes, art prints and other such materials acquired for library use.

**12 Custodial/Maintenance**

The cost of buffers, waxers, vacuum cleaners, and any other similar equipment.

**13 Food Service**

Purchases of equipment used for preparing food.

**14 Gasoline Equipment**

The cost of equipment used to provide gasoline to users.

**15 Safety/Security Equipment**

Purchases of any equipment used in fire control, rescue and safety, or providing security. Includes law enforcement equipment other than firearms (see 1400 17).

**16 Tools**

The cost of power and hand held tools. Includes items such as hammers, wrenches, drills, nail guns, table saws, and shop equipment

*Expenditure Objects and Sub-Objects***17 Firearms/Ordnance**

The cost of firearms and other weapons.

**18 Mailing Equipment**

Purchases of equipment used for processing mail. Includes sorters, stamp machines, sealers, etc.

**19 Business Machines**

Purchases of equipment such as typewriters, calculators, dictating, and transcribing machines, etc.

**20 Water System Equipment**

Purchases of any water filtration, purification, and other equipment for public consumption or irrigation purposes.

**21 Photographic Equipment**

Purchases of cameras, developers, and related equipment other than micrographic equipment (see 1400 03).

**22 Communications Equipment**

The cost of communications equipment such as telephones, PBXS, switches, fax machines, and other related equipment. Radios, televisions, audio or video recording equipment, GPS units, antennas, and any related equipment necessary for receiving and sending communications. May include internet and wifi communication equipment when the primary purpose is not related to data processing (see 1402).

**23 Equipment for Institutionalized**

Purchases of equipment for the use of persons in the care of the State or institutionalized in State custody.

**24 Laundry Equipment**

The cost of washing machines, dryers, and similar equipment for use in laundries.

**25 Animals**

Includes purchases of all kinds of animals, whether used as livestock, as service animals, or for safety and security purposes

**27 Works of Art and Historical Treasures**

Purchases of museum type items or collections of works of art, historical treasures, scientific artifacts and similar assets including historical firearms and weapons, regardless of cost, such as cannons, muskets, bayonets, swords or pistols.

**28 Portable and Temporary Structures**

The cost of mobile homes, prefab buildings, sheds, trailers and similar structures which are not installed to the land and therefore do not have a State Auditor property number. Such structures typically are temporary in nature as evidenced by being constructed on wheels, having temporary utility connections, lacking tie downs and a foundation. See 1200 17 for similar items that are installed to the land in a relatively permanent manner.

**29 Equipment for Rental Property**

The cost of equipment for use in state owned rental property such as furniture, appliances, and electronic items.

**30 Works Of Art and Historical Treasures - Inexhaustible****64 Office Furniture and Equipment Acquired by Capital Lease**

Records the acquisition of office furniture or equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**69 Data Process Equipment Acquired by Capital Lease**

Records the acquisition of data processing equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**70 Printing/Reproduction Equipment Acquired by Capital Lease**

Records the acquisition of printing or reproduction equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).

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*Expenditure Objects and Sub-Objects***71 Communication Equipment Acquired by Capital Lease**

Records the acquisition of communication equipment by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**72 Scientific/Technical Equipment Acquired by Capital Lease**

Records the acquisition of scientific and technical equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**79 Indirect Cost**

For Department of Transportation only.

**88 Other Equipment Acquired by Capital Lease**

Records the acquisition of other equipment not otherwise by a governmental fund classified at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**90 Equipment Betterments**

Records the cost of additions to equipment.

**99 Other**

All non-transportation equipment purchases not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***1500 Debt Service**

A major object established to account for the payment of interest, principal, and incidental costs on all debt obligations of the State.

**01 Principal**

Payment of principal amounts on bond or note indebtedness.

**02 Interest**

The amount of interest paid on debt.

**03 Refunding Bonds-Principal**

Principal paid on refunding bonds.

**04 Refunding Bonds-Interest**

Interest paid on refunding bonds.

**05 Arbitrage Rebate Expense**

Amounts paid to the Federal government for arbitrage on any type of bonds.

**06 Payments to Refunded Bond Escrow Agent (CAFR)**

Records the transfer of refunding bond proceeds (revenue source 0753), from a governmental fund to an agency fund where it is held in escrow and the bonds are considered defeased.

**07 Securities Lending Borrower Rebates**

Securities Lending Borrower Rebates

**08 Current Refunding to Bondholder**

Current Refunding to Bondholder

**09 Securities Lending Management Fees**

Securities Lending Management Fees

**12 Interest - Nonoperating Expense**

For proprietary funds only. The amount of interest paid on debt that is not directly related to a proprietary fund's primary activity.

**13 Other Debt Refunding Uses-CAFR**

For Comptroller's Office use only, for CAFR reporting.

**79 Indirect Cost**

For Department of Transportation use only.

**98 Other Debt Service - Nonoperating Expense**

For proprietary funds only. Incidental bond sale expenses, amortization of bond issuance costs, and other non-operating debt service costs, other than interest (see 1500 02).

**99 Other Debt Service**

Incidental bond sale expenses and other debt service costs not otherwise classified in the preceding categories.



*Expenditure Objects and Sub-Objects***1600 Miscellaneous**

A major object established to account for operating transfers, distributions of State revenue, and expenses not otherwise classified in the preceding major objects.

**04 Reversions**

The return of unspent money to the fund from which it was originally transferred.

**05 Transfers**

All operating transfers not otherwise classified. Receiving fund should code to revenue source 0800.

**06 Prior Year Refunds**

Refund of revenue that was collected in a previous budget fiscal year. Refunds of revenue collected in the current budget fiscal year should be coded to the same revenue source as the original cash deposit. CAFR issues: If the refund payment is a prior period adjustment then a CAFR JV is needed to debit revenue and credit 1600 06 (account type 24). It is not a prior period adjustment if the liability was accrued with a CAFR JV in the previous fiscal year. Also, it is not a prior period adjustment if the refund is a result of a current year change in eligibility (i.e. the eligibility requirements are no longer met or current year failure to comply with purpose restrictions within the specified time limit.) If the prior year refund is netted against a drawdown in the current year and it is a result of a current year change in eligibility, then a CAFR JV is needed to debit 1600 06 (account type 24) and credit revenue.

**08 Capital Asset Transfers**

Transfer of capital asset from a proprietary fund.

**40 Intra Fund Class Transfers**

Records transfers made between two funds of the same fund class. A fund class represents a GAAP basis (and sometimes legal basis) fund, but multiple budgetary funds are sometimes needed for operations. The use of this code eliminates excessive revenues and expenditures being generated by transfers within a fund class.

**41 General Fund Transferred Cash**

For Comptroller's Office to record transfers of cash among the General Fund sub-funds 100-199.

**44 Intra-General Fund Reversions**

For Comptroller's Office to record transfers of cash among the General Fund sub-funds 100-199.

**50 A.B.C. Store Profits-General Fund**

Transfer of profits from ABC to the General Fund.

**53 A.B.C. Store Profits-Human Resources**

Transfer of profits from ABC to the Dept. of Human Resources.

**72 Distributions To Cities**

The amount of state taxes and other revenues given or shared with local municipal governments.

**73 Distributions To Counties**

The amount of state taxes and other revenues given or shared with local county governments.

**78 Cost Of Goods Sold****79 Indirect Cost**

For Department of Transportation use only.

**80 Special Items (Cafr)**

CAFR use only by the State Comptroller.

**81 Pension Fund Investment Expense**

For pension fund use only to record investment expenses required to be reported on the financial statements.

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*Expenditure Objects and Sub-Objects***83 Distributions To Other Organizations**

The amount of state taxes and other revenues given to or shared with organizations other than a state agency, city, or county government.

**84 Commodities and Other Non-Cash**

Recognizes expenditures for Commodities or Other Non-Cash items distributed.

**87 Claims Adjustment Expense**

For risk managing proprietary type funds only. Includes all costs expected to be incurred in connection with the settlement of unpaid claims, including the allocation of overhead costs.

**89 Nonoperating Expense (CAFR)**

For Comptroller's Office use only, for CAFR reporting.

**91 Operation & Maintenance (CAFR)**

For Comptroller's Office use only, for CAFR reporting.

**92 General & Administrative (CAFR)**

For Comptroller's Office use only, for CAFR reporting.

**93 Extraordinary Loss (CAFR)**

For Comptroller Office use only, for CAFR reporting.

**94 Change in Inventory (CAFR, Govtl only)**

For Comptroller's Office use only, for CAFR reporting.

**95 Prior Period Adjustments**

Corrections of an error from a closed fiscal year.

**96 Cumulative Effect of Change in Accounting Principle**

For Comptroller's Office use only, for CAFR reporting of changes in accounting principle.

**97 Loss On Sale Of Invests (CAFR)**

For Comptroller's Office use only, for CAFR reporting.

**98 Loss On Sale Of Fixed Assets (CAFR)**

For Comptroller's Office use only, for CAFR reporting.

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*Expenditure Objects and Sub-Objects***1700 Depreciation Expense**

Allocation of the original cost of a fixed asset over the useful life of the asset.

**75 Prior Period Adjusts-Depr Exp**

Prior Period Adjustments- Depreciation Expense

**99 Depreciation Expense**

All types of depreciation must be recorded to this sub-object, as no further breakdowns are currently desirable. A journal voucher using account type 24 should be used to record this item.