

STATE OF ALABAMA
Expenditure Objects

CHART OF ACCOUNTS

0100 Personnel Costs	A major object that includes all payroll expenditures and adjustments for employee compensation.	0104 Salaries, Regular	Payment of regular salaries and wages for full-time employees not on leave.
		0105 Salaries, Part-Time	Salaries and wages for part-time employees.
		0107 Overtime	Includes overtime payments to employees, regardless of employment status.
		0108 Subsistence Allowances	Amounts paid for subsistence allowances to law enforcement personnel.
		0109 Termination Cost, Annual Leave	Payments to terminated employees for unused annual leave.
		0110 Salaries, Elected Officials	Salaries, wages, and other compensation for any elected official of the state.
		0112 Sick Leave	Salaries and wages for an employee while on sick leave.
		0113 Salaries, Contract Employees	Salaries and wages paid to contract employees on the state payroll.
		0114 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.
		0115 Employee Suggestion Awards	Payments to state employees under the employee suggestion award program (36-1-7).
		0116 Longevity Allowances	Amounts paid for longevity allowances to eligible personnel.
		0117 Termination Costs, Sick Leave	Payments to retiring or terminated employees for unused sick leave.
		0118 Compensatory Leave	Payment for time worked in excess of normal time period and taken during current time period.
		0119 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.
		0120 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.
		0122 Annual Leave	Salaries and wages for an employee while on annual leave.

0100 Personnel Costs	A major object that includes all payroll expenditures and adjustments for employee compensation.	0123 Administrative Leave	Salaries and wages for an employee while on approved administrative leave.
		0124 Holiday Leave	Salaries and wages for an employee while on holiday leave.
		0125 Jury Duty	Salaries and wages for an employee while on jury duty.
		0126 Employee Expense Allowance	Compensation paid on payroll to an employee to cover general expenses in lieu of submitting itemized requests for reimbursement.
		0128 Supernumerary Payments	Compensation paid to supernumerary officials.
		0129 EMPLOYEE BONUS	One time lump sum employee bonus granted by Legislative Act 2014-351.
		0130 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.
		0131 Prior Year Death Termination	Payroll items paid in the year after an employee's death in which a 1099-Misc is issued.
		0132 Compensatory Leave Liquidation - Active Employee	Compensation Liquidation- Active Fee
		0133 Holiday Leave Liquidation - Active Employee	Holiday Liquidation- Active Fee
		0134 Personal Leave Day Liquidation - Active Employee	Personal Leave Day Liquidation- Active Fee
		0135 Housing Allowances	Additional compensation paid on payroll and designated by the compensation approving body as a housing allowance.
		0140 Accrued Compensated Absence Expense	For Comptroller Office use only. Records compensated absence expense for CAFR reporting.
		0150 Retirement Incentive-Bonus	For bonus payment of \$12,500 upon retirement (Act 98-193).
		0151 Retirement Incentive-Sick Leave	For lump sum payment for all accrued and unused sick leave up to a maximum of 150 days.
		0175 Prior Period Adjustments-Salaries	Prior period adjustments for personnel costs.
		0179 Indirect Cost	For use by Department of Transportation only.
		0198 Salaries, Other	Salaries and wages for employees not included in the preceding categories. This includes State active duty pay.
0200 Employee Benefits	A major object that includes the employer's share for FICA/Medicare, Retirement, and Health Insurance.	0201 Fica	The employer's share of FICA (Social Security and Medicare) taxes on wages paid by the state.
		0202 Retirement	The employer's retirement contributions paid to the Retirement Systems of Alabama or other retirement plan providers.

0200 Employee Benefits	A major object that includes the employer's share for FICA/Medicare, Retirement, and Health Insurance.	0203 Group Health Insurance	Group health insurance contributions paid to the State Employees Insurance Board or other providers.
		0204 Workmens Compensation Insuranc	Employer contributions for workmen's compensation insurance.
		0205 County Health/Life Insurance	Employer contributions for group health and life insurance paid to county governmental agencies or other providers.
		0206 Unemployment Compensation	Employer contributions for unemployment compensation.
		0207 County Retirement	Employer retirement contributions paid to county retirement systems.
		0208 Judicial Retirement	Employer retirement contributions for eligible judicial personnel.
		0209 Highway Labor Additive	Records fringe benefit charges for distribution by the Department of Transportation.
		0275 Prior Period Adjustments-Benefits	Corrections of an error from a closed fiscal year.
		0279 Indirect Cost	For Department of Transportation use only.
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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.	0301 Mileage	Mileage allowances paid to any person traveling in-state on official state business in privately owned vehicles.
		0302 Commercial Transportation	See 0323 and 0329 as this code is being phased out. 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.
		0303 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.
		0304 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.
		0307 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).
		0309 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).

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.	0310	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.
		0311	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.
		0312	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.
		0313	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.
		0320	Travel, Legislative Mileage	Mileage allowance at \$0.10 a mile for legislative travel.
		0321	Lodging - Actual Expenses	Lodging costs for in-state travel by individuals authorized by law to receive actual expense reimbursements for official travel. Hotel parking and hotel business services are included as lodging. Receipts are required for all lodging costs.
		0322	Meals - Actual Expenses (CONUS Rates)	Cost of meals for in-state travel by individuals authorized by law to receive actual reimbursements at actual costs or CONUS rates for official travel. CONUS per diem rates can be found on www.gsa.gov .
		0323	Rental Car Expenses	Cost of rental cars for in-state travel, including gas purchases
		0329	Other Transportation Expense (taxi, rideshare company, etc.)	Other travel transportation costs for In-State travel such as taxi and rideshare companies.
		0341	In-State Travel, Actual Expense	See 03231 and 0322 as this code is being phased out. 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.
		0375	Prior Period Adjust-Travel In	Prior Period Adjustment- Travel In
		0379	Indirect Cost	For Department of Transportation use only.
		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.	0401
0402	Commercial Transportation			See 0423, 0424, and 0429 as this code is being phased out. 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.

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.	0403 Subsistence and Lodging-Overnight	See 0421 and 0422 as this code is being phased out. 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.
		0404 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.
		0407 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).
		0411 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.
		0412 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.
		0413 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.
		0421 Lodging - Actual Expenses	Reimbursement of actual costs incurred for 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.
		0422 Meals - Actual Expenses (CONUS Rates)	Reimbursement of actual cost of meals for out-of-state travel or CONUS rates for official travel. CONUS per diem rates can be found on www.gsa.gov .
		0423 Rental Car Expenses	Cost of rental cars for out-of-state travel, including gas purchases.
		0424 Airline, Baggage, Airport Parking Expenses	All air travel costs to and from out-of-state destinations. Includes checked baggage fees charged by airlines in addition to ticket fees. Includes parking fees at airports.
		0429 Other Transportation Expense (taxi, rideshare company, etc)	Other out-of-state travel transportation charges not covered elsewhere such as a bus, train, taxi, rideshare, and subway.
		0475 Prior Period Adjustment- Travel Out	Prior Period Adjustment- Travel Out

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	0479 Indirect Cost	For Department of Transportation use only.
		0490 STAARS Contracts Conversion	Comptroller use only for STAARS conversion.
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.	0501 Land	The cost of maintenance and minor improvements to land.
		0502 Buildings/Permanent Equipment/Grounds	Repairing and maintaining buildings and related permanent equipment.
		0503 Roadways And Bridges	Repairing and maintaining roads and bridges.
		0504 Airfields	Repair and maintenance of airfields.
		0505 Furniture And Office Equipment	Repairing and maintaining furniture, fixtures, and other office equipment.
		0507 Printing/Reproduction/Photo Equipment	Repair and maintenance services and/or parts for printing equipment (includes printing presses, duplicating machines, cameras, micrographic equipment, etc).
		0509 Communication Equipment	Repairs and maintenance on audio or video equipment. Includes telephones, televisions, video cassette recorders, fax machines, radios, tape recorders, camcorders, etc.
		0510 Data Processing Equipment	Repairs and maintenance on any equipment related to automated data processing.
		0512 Scientific/Technical Equipment	Repairing and maintaining laboratory, scientific, and other technical equipment.
		0514 Household Appliances	Repairs and maintenance of any household appliances such as washing machines, refrigerators, dishwashers, vacuum cleaners, toasters, mixers, small kitchen appliances, etc.
		0515 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.
		0516 Industrial and Shop Equipment	Repairs and maintenance on any type of industrial or shop equipment.
		0517 Farm Equipment	Repairs and maintenance on all types of farm equipment.
		0518 Energy Efficiency Upgrades	Upgrades to building heating, cooling, lighting, and other electrical systems financed under a guaranteed energy cost savings contract.
		0526 Leased Property	Repairs and maintenance to leased property.
		0575 Prior Period Adjustments- Repairs	Corrections of an error from a closed fiscal year.
		0579 Indirect Cost	For Department of Transportation use only.

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	0588 Other Equipment	Repairs and maintenance on any type equipment not previously classified, such as chain saws, jackhammers, ditch witch, etc.
		0599 Other (Non-Equipment)	Any repairs and maintenance services performed on non-equipment for the state not otherwise classified in the preceding categories.
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.	0601 Land	Rentals and leases of land.
		0602 Buildings, Office Space	Rentals and leases of buildings and appurtenances for office space.
		0603 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.
		0604 Office Furniture And Equipment	Rentals and leases of office furniture and equipment.
		0605 Data Processing Equipment	Rentals and leases of data processing related equipment.
		0606 Printing/Reproduction/Photographic Equipment	Renting or leasing printing, reproduction, or photographic equipment.
		0607 Aircraft Hangars	Hangar rentals for aircraft.
		0608 Meeting Rooms/Exhibit Space	Renting rooms or halls for meetings or renting space for exhibits. May include the cost of furnishings provided.
		0609 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.
		0610 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.
		0612 Scientific/Technical Equipment	Renting and leasing laboratory, scientific, or other technical equipment.
		0613 Buildings, Storage Space	Rental and lease of buildings and warehouses for storage space. Includes rental of storage space at Archives and History.
		0614 Uniforms And Linens	Charges for rental of uniforms, shop towels, linens and similar items
		0615 Medical Equipment	Medical equipment rental. This includes oxygen cylinder rentals, hospital beds, etc.

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		0617	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.
		0618	Heavy Equipment	Rentals and leases of heavy equipment.
		0619	Tools	Rental of tools and small equipment, typically for repairs, maintenance, and construction, such as concrete cutters, post hole augers, scaffolding and lifts.
		0620	Parking	Rental of parking spaces not associated with the lease of building space. Not to be used for parking while in travel status.
		0663	Buildings-Capital Lease Principal Payments	The principal portion of payments for buildings under capital leases.
		0664	Office Furniture & Equipment - Capital Lease Principal Paymt	The principal portion of payments for office furniture and equipment being acquired through capital lease.
		0665	Automobiles-Capital Lease Principal Payments	The principal portion of payments for automobiles being acquired through capital lease.
		0666	Boats/Marine Capital Lease Principal Payments	The principal portion of payments for boats or marine equipment being acquired through capital lease.
		0667	Heavy Equipment Capital Lease Principal Payments	The principal portion of payments for heavy equipment being acquired through capital lease.
		0668	Aircraft Capital Lease Principal Payments	The principal portion of payments for aircraft being acquired through capital lease.
		0669	Data Processing Capital Lease Principal Payments	The principal portion of payments for data processing equipment being acquired through capital lease.
		0670	Printing/Reproduction/Photographic Equip Cap Lease Princ Pmt	The principal portion of payments for printing, reproduction, or photographic equipment being acquired through capital lease.
		0671	Communication Equipment Capital Lease Principal Payments	The principal portion of payments for communication equipment being acquired through capital lease.
		0672	Scientific/Technical Capital Lease Principal Payments	The principal portion of payments for scientific or technical equipment being acquired through capital lease.
		0675	Prior Period Adjusts- Rents	Prior Period Adjusts- Rents
		0679	Indirect Cost	For Department of Transportation use only.
		0687	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.

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.	0688 Other Equipment Capital Lease Principal Payment 0689 Other Fixed Assets Capital Lease Principal Payment 0690 Interest Payments On Capital Lease 0699 Rentals & Operating Leases Not Otherwise Classified	The principal portions of payments for other equipment being acquired through capital lease. The principal portion of payments for other fixed assets not otherwise classified that are being acquired through capital lease. The interest portions of capital lease payments, regardless of the type of asset. Rentals and leases not otherwise classified in the preceding categories.
0700 Utilities and Communication	A major object that represents the cost of utilities and communication services.	0701 Electricity 0702 Water, Sewage, Garbage and Waste 0703 Gas 0704 Liquid Fuel 0705 Solid Fuel 0707 Postage 0711 Mobile Telecommunication 0712 Audio/Video Utilities 0713 Internet Service/Access	Utility charges for electricity. Utility charges for water, sewage, garbage, and waste collection when provided by a utility company. Propane gas, LP gas, butane gas, natural gas, etc., used for non-transportation purposes. 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. The cost of any type of solid fuel purchased for non-transportation purposes. Common examples are coal and wood products used for heating. Postage and other postal costs such as box rent, COD's, permits, etc. 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. Monthly charges for cable television or satellite services for television or GPS, as well as music and music services. Monthly charges for wired internet access such as Earthlink, AOL, Bellsouth DSL. See 0700 11 for wireless internet access.

0700 Utilities and Communication	A major object that represents the cost of utilities and communication services.	<p>0714 Telecommunication</p> <p>0775 Prior Period Adjusts-Utilities</p> <p>0779 Indirect Cost</p> <p>0790 Staars Conversion Contracts</p> <p>0799 Other</p>	<p>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.</p> <p>Prior Period Adjusts-Utilities</p> <p>For Department of Transportation use only.</p> <p>Comptroller use only for STAARS conversion.</p> <p>Utility and communication costs not otherwise classified in the preceding categories.</p>
0800 Services	A major object that indicates the cost of operational and professional services provided for the State.	<p>0801 Legal- Professional</p> <p>0802 Accounting And Auditing-Professional</p> <p>0803 Actuarial-Professional</p> <p>0804 Advertising-Professional</p> <p>0805 Appraisal-Professional</p> <p>0806 Architectural-Professional</p> <p>0807 Data Processing Personnel Services-Professional</p> <p>0809 Education/Training Consultants-Professional</p> <p>0810 Investment Advisor Services-Professional</p> <p>0811 Photographic Services-Professional</p>	<p>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.</p> <p>Fees for accounting and auditing services.</p> <p>The cost of actuarial services.</p> <p>The cost of advertising through newspapers, radio, television, or other media.</p> <p>Fees for the services of appraisers and adjusters.</p> <p>Architectural fees.</p> <p>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.</p> <p>The cost of a professional consultant or company hired to train individuals on a specialized subject. Use 0915 for educational or testing-related supplies. Use 0916 for all payments related to training or registration fees, regardless of the vendor.</p> <p>Investment advisor services fees</p> <p>Fees paid to a professional photographer. See 0900 43 for ordinary film development.</p>

0800 Services

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

0812	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.
0813	Scientific and Technical-Professional	The cost of professional services involving scientific and technical procedures or training.
0815	Graphic Arts Services-Professional	The cost of composition and/or graphic arts services including production of videos. Includes the cost of closed captioning.
0816	Media Monitoring Services	Subscriptions for news clipping services, monitoring fees for TV news media coverage or any type of media monitoring.
0817	Housekeeping/Custodial/Building and Grounds	The cost of hiring companies or individuals to provide general cleaning services or grounds maintenance. Includes inside plants' maintenance.
0818	Engineering-Professional	Fees paid for engineering services.
0819	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.
0821	Personnel Department Services	The amount of appropriated transfers to the State Personnel Department.
0822	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.
0823	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.

0800 Services

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

0824	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.
0825	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.
0826	Mailing Services	The cost of services for bursting and presorting forms and stuffing and labeling envelopes in preparation for mailing.
0827	Pest Control Services	The cost of services for the control of insects, rodents, and other pests.
0828	Laundry Services	Charges for laundry and dry cleaning services. See 0600 14 for rental of linens, uniforms and similar items.
0829	Burial Services	Burial costs and any associated expenses for statutorily required deceased persons in state custody.
0830	Hearing Officers-Professional	Fees paid to individuals serving as officers in hearings concerning appeals, guardianship, personnel, benefits, license revocation, etc.
0831	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.
0832	Veterinarian Services-Professional	Charges for veterinarian services.
0833	Persons Held Fed/Outside-Prof	Prisoners Held by Federal Government or Outside Parties-Prof
0835	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.
0836	Social Services	Payments for day care services, homebound care and other non-medical services provided for individuals under state and federal programs.
0837	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).
0838	Answering Services	Charges for telephone answering services.

0800 Services

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

0839	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.
0840	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.
0841	Relocation Advisory Services	Provides services to individuals being relocated applicable to highway right-of-way acquisitions.
0842	Imaging Services	The cost of all types of imaging services, such as computer imaging or microfilm and microfiche services.
0843	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).
0844	SBS billing	SBS billing charges associated with STAARS and eStart.
0845	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.
0846	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.
0847	Court Reporter Services - Professional	The cost of all professional services rendered by court reporters.
0848	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.
0849	Finance and IT Planning/Oversight	For all agencies when paying the line of the same name on ISD invoices.
0850	Writing - Professional	Fees paid for professional services to write speeches, press releases, and other documents.
0851	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.

0800 Services	A major object that indicates the cost of operational and professional services provided for the State.	0852 Animal-Professional	The cost of any animal related professional services such as study and observation, removal, and relocation.
		0853 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.
		0855 Comptroller Services	Charges paid to the State Comptroller for services.
		0857 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.
		0858 Board Members	Legally required payments to non-employee board members for services provided. Code Section must be cited on all payments. Board members who qualify as employees under IRS rules must be paid on payroll.
		0875 Prior Period Adjusts-Services	Corrections of an error from a closed fiscal year.
		0879 Indirect Cost	For Department of Transportation use only.
		0890 Staars Conversion Contracts	Comptroller use only for STAARS conversion.
		0894 Jury Fees	Payments by the court system to replenish accounts used to pay individuals for serving on juries for state court cases.
		0899 Other	Services not otherwise classified in the preceding categories.
0900 Supplies, Materials, and Operating Expenses	A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies are often consumed as they are used, and most are expected to last less than a year. Some supplies lose their identity through fabrication or incorporation into something different or more complex.	0901 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.
		0902 Office Operation	The cost of supplies and materials for office use.
		0903 Scientific And Technical	The cost of supplies and materials for technical or scientific uses.
		0904 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).
		0905 State and Federal Taxes/Licenses	Payments for State and Federal taxes, licenses, fees, and stamps required by law.

0900 Supplies, Materials, and Operating Expenses	A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies are often consumed as they are used, and most are expected to last less than a year. Some supplies lose their identity through fabrication or incorporation into something different or more complex.	0906 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.
		0909 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.
		0910 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.
		0911 Items Purchased For Resale	The cost of products purchased for resale, such as food, beverages, gasoline, gifts, etc.
		0912 Association Dues	Professional and membership dues paid to professional organizations.
		0913 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.
		0914 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.
		0915 Instruction and Testing Materials	The cost of all supplies used for instructional or testing/examination programs (use 0800 09 for instructional and testing services).
		0916 Training/Registration-Individual/Governmental Entity	The cost of training or registration fees paid directly to state employees, governmental entities or private institutions (excluding travel expenses). Payments made directly to a consultant or company for professional training must be coded as 0800 09.
		0917 Housekeeping, Custodial, and Maintenance Supplies	The cost of supplies used in the housekeeping and maintenance of buildings and grounds.

0900 Supplies, Materials, and Operating Expenses	A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies are often consumed as they are used, and most are expected to last less than a year. Some supplies lose their identity through fabrication or incorporation into something different or more complex.	0918	Supplies, Matls, 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.
		0919	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.
		0920	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).
		0922	Wearing Apparel	The cost of clothes or uniforms purchased.
		0923	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.
		0924	Insurance And Bonding	Premiums paid for insurance and bonds, including notary fees.
		0925	Inmate Labor	All costs associated with hiring, feeding, and transporting inmate labor. Meals are allowed only when the inmate receives no other compensation.
		0926	Supplies For Rental Property	The cost of supplies for state owned rental property such as soap, shampoo, toiletries, firewood, banquet decorations, flowers, etc.
		0928	National Guard Active Duty	Subsistence and quarters allowance paid by the Military Department to individuals on state active duty.
		0929	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.
		0930	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.
		0931	Sheriff's Allowance	Amounts paid to sheriffs under the authority of the Code of Alabama 1975, 14-6-43.

0900 Supplies, Materials, and Operating Expenses	A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies are often consumed as they are used, and most are expected to last less than a year. Some supplies lose their identity through fabrication or incorporation into something different or more complex.	0932 Natural Resources	Amounts paid for natural resource materials, such as sand, gravel, or timber removed from property.
		0934 Promotional Items	Items purchased by a State agency for promotional use. Includes cost of item and printing of logo. Cite statutory authority.
		0935 Building Supplies Self Construction	Building supplies for projects constructed by departmental employees rather than by a contractor.
		0936 Accreditation and Certification Fees	Fees paid for professional accreditation and certifications.
		0937 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)
		0938 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.
		0940 Food & Beverage Serving Items or Articles	The cost of containers, dishes, trays, cups, etc. used for serving food.
		0941 Linen And Bedding	The cost of linen and bedding.
		0943 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.
		0944 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.
		0946 Ammunition	The cost of ammunition and other supplies relating to weapons, practices, and training.
		0950 Penalties And Interest	Penalties and interest payable under the terms of contracts or state law.

0900 Supplies, Materials, and Operating Expenses	A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies are often consumed as they are used, and most are expected to last less than a year. Some supplies lose their identity through fabrication or incorporation into something different or more complex.	0951 Bank Charges and Fees	Charges and fees paid to banks including payment for copies of bank records and safety deposit boxes.
		0952 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.
		0953 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.
		0954 Services Purchased For Resale	The cost of services purchased for resale, typically by an internal service fund.
		0955 Minor Equipment and Durable Item Supplies	Low cost equipment and durable items that could be coded to 1400, but have been designated by departmental policy to be accounted for in 0900. For example, staplers and office trash cans meet the definition of 1401, keyboards meet the definition of 1402, and household vacuum cleaners fall under 1412 but the department has determined that accounting for these in 0900 better meets the needs of the department. See also 1455. Items meeting Auditor inventory requirements must be coded in 1400.
		0975 Prior Period Adjustments-Operating Expense	Corrections of an error from a closed fiscal year.
		0979 Indirect Cost	For Department of Transportation use only.
		0980 Sheriff's Removal Fees	Comptroller's office use only.
		0981 Election Expenses	Comptroller's office use only.
		0990 Inventory Adjustments	Any type of inventory adjustments for shrinkage, expansion, etc.

0900 Supplies, Materials, and Operating Expenses	A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies are often consumed as they are used, and most are expected to last less than a year. Some supplies lose their identity through fabrication or incorporation into something different or more complex.	<p>0991 Bad Debt Expense (Cafr Only!) 0993 Sequestered Jury Expense 0994 Cost Of Evidence 0995 Freight To Abc Warehouse 0996 Freight To Abc Stores 0997 Administrative Cost 0998 National Guard Quarterly Allowance 0999 Other</p>	<p>An account used for proprietary funds only, to make GAAP basis accruals. Used for systematic write-off of doubtful accounts receivable. Expense of meals and lodging for trial jurors sequestered in state court cases. Evidence expenses incurred in law enforcement including the purchases of drugs, beer and alcohol. Freight costs for hauling inventory from the distributor to the ABC warehouse. Expense of hauling inventory from ABC warehouse to ABC stores throughout the state. Administrative or indirect costs based on an allocation formula to record costs not directly expensed from a fund or account. Payment of quarterly allowances to units for armory operations. Any supplies, materials, and operating expenses not otherwise classified in the preceding categories.</p>
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.	<p>1001 Petroleum/Synthetic Products 1002 Batteries 1003 Tires 1004 Repairs And Maintenance 1005 Auto Tags And Titles 1012 Agriculture/Grounds Repairs and Maintenance 1013 Boats Repairs And Maintenance 1014 Heavy Equipment Repairs and Maintenance 1015 Aircraft Repairs and Maintenance</p>	<p>The cost of all petroleum/synthetic products used by transportation equipment. Includes gasoline, diesel fuel, grease, oil, etc. The cost of batteries for transportation equipment. Purchases of tires, including valve stems and balancing of tires. 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. Fees for license tags and titles for state vehicles. The cost of repairing and maintaining large farming, forestry, or grounds maintenance equipment. The cost of repairing and maintaining boats. Repair and maintenance costs for heavy equipment, such as cranes, bulldozers and large tractor-trailer trucks. Repair and maintenance cost for aircraft.</p>

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.	1016 Utility/Maintenance Equipment Repairs and Maintenance	Repairs and maintenance for utility/maintenance vehicles.
		1017 Recreational Vehicle Repairs and Maintenance	Repairs and maintenance for recreational vehicles such as golf carts or related equipment.
		1075 Prior Period Adjustments- Equipment Operation	Corrections of an error from a closed fiscal year.
		1079 Indirect Cost	For Department of Transportation use only.
		1099 Other	The cost of operating transportation equipment not otherwise classified in the preceding categories.
1100 Grants and Benefits	A major object category to capture the payment of grants, benefits, and related expenditures.	1101 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).
		1102 Medical Benefits	Grants and payments made by the state and federal government for medical benefits.
		1103 Personal Benefits	Monies paid to certain individuals such as assistance payments.
		1104 Retirement And Pension Benefit	Benefit payments made under the various state retirement systems.
		1105 City/County School Systems	Grants made by the state to county and municipal school systems (including Minimum Program).
		1106 Colleges/Universities	Grants and payments made by the state to state colleges and universities.
		1107 Trade Schools/Junior Colleges	Grants and payments made by the state to state trade schools and junior colleges.
		1108 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.
		1109 Revenue Sharing	Grant payments from revenue sharing funds.
		1110 Appropriations	Payments made in compliance with legislative appropriation acts.
		1113 Personal Benefits/3rd Party Provider	Grants and benefits provided by third parties to qualified recipients under programs administered by the state.

1100 Grants and Benefits

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

1114	Inmate Discharge Money	Payments to Department of Correction inmates upon discharge from State custody.
1115	Return of Retirement Contributions	Return of retirement contributions to an individual.
1116	Student Financial Aid	Grants paid to students or to colleges for the student's benefit.
1117	Loan Default Guarantees	Payments to financial institutions related to financial aid loan guarantees.
1118	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).
1119	Indirect Awards	Payments to outside vendors for the personal benefit of individuals qualified under specific programs.
1120	Apsca Grants	Grants made by the Alabama Public School and College Authority.
1121	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.
1122	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.
1123	Federal Grants Or Awards	Grants or awards made by a department from federal funding sources.
1124	Local Grants Or Awards	Grants or awards made by a department from local funding sources.
1125	Private Grants Or Awards	Grants or awards made by a department from private funding sources.
1126	Rewards	Amounts paid as reward money.
1127	Insurance Claims and Unemployment Benefits	Claims payments to policyholders under terms of various State insurance programs.
1128	Salary Reimbursement, Board Of Registrars	Reimbursement of county commissioners for Board of Registrar salaries.

1100 Grants and Benefits	A major object category to capture the payment of grants, benefits, and related expenditures.	1129 Benefit Payments - Private Purpose Trust Funds	Records expense related to the accrual of Benefits Payable for Private Purpose Trust funds.
		1130 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.
		1131 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.
		1132 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.
		1133 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..
		1134 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.
		1135 Death Benefits - Seicth	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.
		1136 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.
		1137 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.

1100 Grants and Benefits

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

1138	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.
1139	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.
1140	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.
1142	Deferred Compensation / IRA Distributions	Deferred Compensation/IRA Distribution
1143	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.
1144	Adoption Incentives	Adoption Incentives
1145	Military Recruitment Bonuses	Recruitment and Retention bonus for soldiers.
1146	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.
1148	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.
1175	Prior Period Adjustments-Grants	Corrections of an error from a closed fiscal year.
1179	Indirect Cost	For Department of Transportation only.
1190	STAARS Contracts Conversion	Comptroller use only for STAARS conversion.
1199	Other	Other awards, benefits, and similar payments not otherwise classified in the preceding categories.

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.	1201	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.
		1202	Building Purchases	Captures the cost of purchases of buildings and the land on which they stand (see 1200 17 for Semi-permanent Structures).
		1203	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.
		1204	Airfields	The cost of construction or alterations of airfields.
		1206	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.
		1207	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.
		1208	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.
		1209	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.
		1210	Historical Site Acquisition and Preservation	The cost of historical sites and lands as well as their renovation and preservation.
		1211	Infrastructure Construction in Progress (DOT only)	Construction in Progress - ALDOT
		1212	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.

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.	1217	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.
		1219	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.
		1220	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.
		1221	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.
		1222	Software & Intangible Assets In Progress	The costs of an ongoing project to develop an internally generated intangible asset.

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.	<p>1225 Capitalized Software</p> <p>1226 Leasehold Improvements</p> <p>1263 Buildings Acquired By Capital Lease</p> <p>1275 Prior Period Adjustments - Capital Outlay</p> <p>1279 Indirect Cost</p> <p>1289 Other Fix Asset Acquired By Capital Lease</p> <p>1290 STAARS Contracts Conversion</p>	<p>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.</p> <p>Capital improvements to real estate that is being leased. Includes permanently installed equipment such as heating and cooling systems, fans, and security systems.</p> <p>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).</p> <p>Corrections of an error from a closed fiscal year.</p> <p>For Department of Transportation use only.</p> <p>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).</p> <p>Comptroller use only for STAARS conversion.</p>
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.	<p>1301 Automobile</p> <p>1302 Agriculture/Grounds Maintenance</p> <p>1303 Boats</p> <p>1304 Heavy Equipment</p> <p>1305 Aircraft</p> <p>1306 Utility/Maintenance Equipment</p> <p>1307 Recreational Vehicles</p>	<p>Purchases of cars and light trucks.</p> <p>Purchase of any self propelled farming, forestry, roadside, or grounds maintenance equipment which can be ridden. Examples include tractors, mowers, bobcats etc</p> <p>The cost of all boats purchased by the State.</p> <p>The cost of purchasing cranes, bulldozers, large tractor-trailer trucks, and similar heavy construction equipment.</p> <p>The cost of aircraft purchased for state use.</p> <p>The cost of utility or maintenance vehicles.</p> <p>The cost of golf carts and other types of recreational vehicles.</p>

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.	<p>1310 Transportation Equipment Accessories</p> <p>1365 Autos Acquired by Capital Lease</p> <p>1366 Boats/Marine Equipment Acquired by Capital Lease</p> <p>1367 Heavy Equipment Acquired by Capital Lease</p> <p>1368 Aircraft Acquired by Capital Lease</p> <p>1375 Prior Period Adjusts-Transp Equipment</p> <p>1379 Indirect Cost</p> <p>1387 Other Transportation Equipment Acquired by Capital Lease</p> <p>1390 Transportation Equipment Betterments</p> <p>1399 Other</p>	<p>Durable items used with transportation equipment. Examples include trailer hitches, tool boxes, bed covers, docking hooks for boats, winches, and trunk organizers.</p> <p>Records the acquisition of automobiles by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).</p> <p>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).</p> <p>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).</p> <p>Records the acquisition of aircraft by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).</p> <p>Corrections of an error from a closed fiscal year.</p> <p>For Department of Transportation only.</p> <p>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).</p> <p>Records the cost of additions to transportation equipment.</p> <p>The cost of all transportation equipment purchases not otherwise classified in the preceding categories.</p>
1400 Other Equipment and Durable Item Purchases	This major object captures all equipment and durable item purchases except those related to transportation (see major object 1300). Durable items are expected to last more than a year and retain the original shape, appearance, and character with use. Durable items do not lose identity through fabrication or incorporation into something different or more complex. All normal and reasonable expenditures necessary to get the asset equipment in place and ready to use should be coded to the same sub-object as the asset equipment. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset equipment into use.	<p>1401 Furniture And Office Equipment</p> <p>1402 Data Processing Equipment</p> <p>1403 Reproduction And Printing</p> <p>1404 Agriculture, Grounds & Roadside Maintenance, Non-Automotive</p>	<p>Purchases of furniture and office equipment.</p> <p>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).</p> <p>Purchases of equipment for use in reproduction or printing. Includes printing presses, copiers (both paper and microfilm/microfiche), micrographic equipment, etc.</p> <p>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</p>

1400 Other Equipment and Durable Item Purchases	This major object captures all equipment and durable item purchases except those related to transportation (see major object 1300). Durable items are expected to last more than a year and retain the original shape, appearance, and character with use. Durable items do not lose identity through fabrication or incorporation into something different or more complex. All normal and reasonable expenditures necessary to get the asset equipment in place and ready to use should be coded to the same sub-object as the asset equipment. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset equipment into use.	1406 Medical	Purchases of any equipment for use in the medical field.
		1407 Scientific/Technical	Purchases of equipment for use in a laboratory or any scientific or technical field.
		1408 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.
		1409 Heating And Cooling	The cost of heating and cooling equipment items purchased by the state.
		1411 Library Materials	The cost of books, serials, microfilms, films, records, tapes, art prints and other such materials acquired for library use.
		1412 Custodial/Maintenance	The cost of buffers, waxers, vacuum cleaners, and any other similar equipment.
		1413 Food Service	Purchases of equipment used for preparing food.
		1414 Gasoline Equipment	The cost of equipment used to provide gasoline to users.
		1415 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).
		1416 Tools	The cost of power and hand held tools. Includes items such as hammers, wrenches, drills, nail guns, table saws, and shop equipment
		1417 Firearms/Ordnance	The cost of firearms and other weapons.
		1418 Mailing Equipment	Purchases of equipment used for processing mail. Includes sorters, stamp machines, sealers, etc.
		1419 Business Machines	Purchases of equipment such as typewriters, calculators, dictating, and transcribing machines, etc.
		1420 Water System Equipment	Purchases of any water filtration, purification, and other equipment for public consumption or irrigation purposes.
		1421 Photographic Equipment	Purchases of cameras, developers, and related equipment other than micrographic equipment (see 1400 03).
		1422 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).

1400 Other Equipment and Durable Item Purchases	This major object captures all equipment and durable item purchases except those related to transportation (see major object 1300). Durable items are expected to last more than a year and retain the original shape, appearance, and character with use. Durable items do not lose identity through fabrication or incorporation into something different or more complex. All normal and reasonable expenditures necessary to get the asset equipment in place and ready to use should be coded to the same sub-object as the asset equipment. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset equipment into use.	1423 Equipment for Institutionalized	Purchases of equipment for the use of persons in the care of the State or institutionalized in State custody.
		1424 Laundry Equipment	The cost of washing machines, dryers, and similar equipment for use in laundries.
		1425 Animals	Includes purchases of all kinds of animals, whether used as livestock, as service animals, or for safety and security purposes
		1427 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.
		1428 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 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.
		1429 Equipment for Rental Property	The cost of equipment for use in state owned rental property such as furniture, appliances, and electronic items.
		1430 Works Of Art and Historical Treasures - Inexhaustible	
		1455 Minor Equipment and Durable Items	Low cost items that could be coded elsewhere in 1400, but have been determined by the department to be better accounted for separately from major equipment items. For example, staplers and office trash cans meet the definition of 1401, keyboards meet the definition of 1402, household vacuum cleaners meet the definition of 1412, but the department has determined that accounting for these minor items separately from major equipment items better meets the reporting needs of the department. Items meeting Auditor inventory requirements must not be coded here. See also 0955.
		1464 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).
		1469 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).

1400 Other Equipment and Durable Item Purchases	This major object captures all equipment and durable item purchases except those related to transportation (see major object 1300). Durable items are expected to last more than a year and retain the original shape, appearance, and character with use. Durable items do not lose identity through fabrication or incorporation into something different or more complex. All normal and reasonable expenditures necessary to get the asset equipment in place and ready to use should be coded to the same sub-object as the asset equipment. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset equipment into use.	1470 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).
		1471 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).
		1472 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).
		1479 Indirect Cost	For Department of Transportation only.
		1488 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).
		1490 Equipment Betterments	Records the cost of additions to equipment.
		1499 Other	All non-transportation equipment purchases not otherwise classified in the preceding categories.
		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.
1502 Interest	The amount of interest paid on debt.		
1503 Refunding Bonds-Principal	Principal paid on refunding bonds.		
1504 Refunding Bonds-Interest	Interest paid on refunding bonds.		
1505 Arbitrage Rebate Expense	Amounts paid to the Federal government for arbitrage on any type of bonds.		
1506 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.		
1507 Securities Lending Borrower Rebates	Securities Lending Borrower Rebates		
1508 Current Refunding to Bondholder	Current Refunding to Bondholder		
1509 Securities Lending Management Fees	Securities Lending Management Fees		
1512 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.		
1513 Other Debt Refunding Uses-Cafr	For Comptroller's Office use only, for CAFR reporting.		
1579 Indirect Cost	For Department of Transportation use only.		

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.	1598 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).
		1599 Other Debt Service	Incidental bond sale expenses and other debt service costs not otherwise classified in the preceding categories.
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.	1604 Reversions	The return of unspent money to the fund from which it was originally transferred.
		1605 Transfers	All operating transfers not otherwise classified. Receiving fund should code to revenue source 0800.
		1606 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.
		1608 Capital Asset Transfers	Transfer of capital asset from a proprietary fund.
		1640 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.
		1641 General Fund Transferred Cash	For Comptroller's Office to record transfers of cash among the General Fund sub-funds 100-199.
		1644 Intra-General Fund Reversions	For Comptroller's Office to record transfers of cash among the General Fund sub-funds 100-199.
		1650 A.B.C. Store Profits-General Fund	Transfer of profits from ABC to the General Fund.
		1653 A.B.C. Store Profits-Human Resources	Transfer of profits from ABC to the Dept. of Human Resources.
		1672 Distributions To Cities	The amount of state taxes and other revenues given or shared with local municipal governments.

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.	1673 Distributions To Counties	The amount of state taxes and other revenues given or shared with local county governments.
		1678 Cost Of Goods Sold	
		1679 Indirect Cost	For Department of Transportation use only.
		1680 Special Items (Cafr)	CAFR use only by the State Comptroller.
		1681 Pension Fund Investment Expense	For pension fund use only to record investment expenses required to be reported on the financial statements.
		1683 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.
		1684 Commodities and Other Non-Cash	Recognizes expenditures for Commodities or Other Non-Cash items distributed.
		1687 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.
		1689 Nonoperating Expense (Cafr)	For Comptroller's Office use only, for CAFR reporting.
		1691 Operation & Maintenance (Cafr)	For Comptroller's Office use only, for CAFR reporting.
		1692 General & Administrative (CAFR)	For Comptroller's Office use only, for CAFR reporting.
		1693 Extraordinary Loss (Cafr)	For Comptroller Office use only, for CAFR reporting.
		1694 Change in Inventory (CAFR, Govtl only)	For Comptroller's Office use only, for CAFR reporting.
		1695 Prior Period Adjustments	Corrections of an error from a closed fiscal year.
		1696 Cumulative Effect of Change in Accounting Principle	For Comptroller's Office use only, for CAFR reporting of changes in accounting principle.
		1697 Loss On Sale Of Invests (Cafr)	For Comptroller's Office use only, for CAFR reporting.
		1698 Loss On Sale Of Fixed Assets (CAFR)	For Comptroller's Office use only, for CAFR reporting.
1700 Depreciation Expense	Allocation of the original cost of a fixed asset over the useful life of the asset.	1775 Prior Period Adjusts-Depr Exp	Prior Period Adjustments- Depreciation Expense
		1799 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.

