

Expenditure Code Overview

Most used Object Class Descriptions:

A: Used for Full-Time payroll employee expenditures

B: Reimbursements to state employees

C: Used for Part-Time employee expenditures

D: Used for employee tax Full-Time and Part-Time

E: Used for expenditures associated with departmental operations and programs.

F: Used for the cost of supplies required for operating the programs.

G: Used for space rentals, utilities and vehicle fuel.

H: Used for temporary professional services for specific projects. These services are specialized and are not ordinarily provided by, or available from, state employees.

J: Used for services related to the routine programmatic operation of departments and programs. Services are provided by Independent Contractors.

K: Used for the procurement (outright purchase) and installation of equipment to support the programmatic functions administered by state departments.

L: Used for equipment rental of lease's that are not IT related. As well as being used for the equipment maintenance and repair.

N: Used for construction, reconstruction, installation, demolition, maintenance or repair of any building (vertical structures). Mostly used by the facilities department.

U: Used for information technology expenditures associated with departmental operations.

Most used Object Code Descriptions:

A: Used for Full-Time payroll employee expenditures

5A01: Full-time Salaries

5A06: Full-Time employee Stand by pay

5A08: Full-time employee Overtime Pay

B: Reimbursements to state employees

5B01: Reimbursement to employees for Out-Of-State Travel. For payments directly to a vendor for travel please see 5E41

5B02: Reimbursement to employees for In-State Travel. For payments directly to a vendor for travel please see 5E42.

C: Used for Part-Time employee expenditures

5C01: Individuals who fulfill teaching responsibilities in institutions of Higher Education i.e. adjunct professors.

5C09: Stipends paid to employees.

5C23: Part-Time employees completing administrative services that are non-student facing.

5C28: Part-Time employees completing education, training and are student facing.

5CC5: Part-time student workers.

D: Used for employee tax Full-Time and Part-Time

5D09: Payroll tax for part-time and full-time employees

E: Used for expenditures associated with departmental operations and programs.

5E01: Office supplies

5E02: Printing expenses- i.e. printing, binding, photocopying etc

5E06: Postage

5E12: Subscriptions, memberships and Licensing Fees- Payments for periodicals, newspapers, law books, journals, CD-ROM subscriptions, memberships and other network or on-line or dial-up services including licensing fees. Also includes monthly cable and /or DIRECTV fees.

5E13: Advertising Expenses

5E19: Fees, fines, licenses, permits and chargebacks- Payments for toll usage and for employee identification badges and filing fees.

5E22: Temporary use of space, conferences and conference incidentals- Department conference, training sessions and associated costs i.e. cleaning fee, food if venue is providing etc..

5E41: Out-Of-State travel expenses on behalf of the employee- Payment to vendors such as hotels, airfare etc.

5E42: In-State travel expenses on behalf of the employee- Payment to vendors such as hotels, airfare etc.

5EE2: Conference training and registration fees- payments to vendors on behalf of an employee for registration or reservation fees.

F: Used for the cost of supplies required for operating the programs.

5F01: Food, beverages and preservation- Used for food purchases or items to store the food i.e. going to the grocery store to buy food items. For food services see 5J56.

5F11: Laundry and Clean Supplies- items needed to complete laundry or cleaning i.e. brooms, brushes, mops etc.

5F16: Library and Teaching supplies and materials- Items used in a library or teaching setting.

5F18: Recreation, religious and social supplies and materials- items used for recreation facilities or social events.

G: Used for space rentals, utilities and vehicle fuel.

5G01: Space rental- Costs for renting a building or space.

H: Used for temporary professional services for specific projects. These services are specialized and are not ordinarily provided by, or available from, state employees.

5H15: Honoraria for visiting speaker/lecturers- Services related to speaking or lecturing agreement.

5H19: Management Consultant- Person who will provide management expertise and advice based upon management tools.

5H30: Performers/Actors- Professional actors and performers who provide entertainment or other presentations.

J: Used for services related to the routine programmatic operation of departments and programs. Services are provided by Independent Contractors.

5J27: Laundry services- outside company completing laundry services

5J50: Instructors, Lecturers, Trainers- Persons who provide instructional programs for departmental staff or the public. Does not include someone teaching a for credit course.

5J56: Food Services- Person who prepares/serves food i.e. epicurean.

5JJ2: Auxiliary services- Persons providing auxiliary or support services including but not limited to athletic services, officials, coaches, lifeguards, referees, trainers; etc.

K: Used for the procurement (outright purchase) and installation of equipment to support the programmatic functions administered by state departments.

5K02: Educational equipment- Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment. For leasing, please use 5L22

5K05: Office Equipment- i.e. calculators, typewriters, postage, FAX machines, etc. For leasing, please use 5L25

5K07: Office Furnishings- Furnishings including desks, chairs, floor mats and modular partitions. For leasing, please use 5L27

L: Used for equipment rental of lease's that are not IT related. As well as being used for the equipment maintenance and repair.

5L42: Educational Equipment Maintenance and Repair- Maintenance of items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment.

5L44: **Motorized Vehicle Equipment Maintenance and Repair:** repairs and maintenance associated with a vehicle.

N: Used for construction, reconstruction, installation, demolition, maintenance or repair of any building (vertical structures). Mostly used by the facilities department.

5N17: Major building maintenance and land improvements- Projects to repair/replace large, fixed equipment such as replacement of HVAC system; elevator replacement; large-scale roof replacement; replacing a building façade; installation of energy conservation equipment and controls system upgrades to restore or modernize a building, extending its useful life.

5N50: Non-major facility infrastructure maintenance and repair- For non-major improvements and maintenance of land, work that is done to return building systems or equipment to service to reach the originally anticipated life, to achieve the originally intended function or to comply with code requirements.

5N52: Facility infrastructure maintenance and repair tools and supplies- i.e. hardware, plumbing, electrical supplies, small tools, grounds keeping tools, filters, boiler treatment chemicals, etc.

5N71: Exterminators/Integrated Pest management- Person who provides pest control services.

U: Used for information technology expenditures associated with departmental operations.

5U03: Software and IT licenses- IT software and licenses, annual fees and upgrades to current software.

5U07: IT equipment purchases- Outright purchase of computer and other information technology hardware, software, systems, peripherals, paging devices and telecommunication equipment.

5U10: IT equipment maintenance and repair- Maintenance of computer hardware, software, systems, peripherals, paging devices and telecommunication equipment