

Expenditure Accounts

SALARIES, WAGES, and FRINGE BENEFITS - All amounts paid to or in behalf of State employees, both elected and appointed, in return for their services, will be classified as salaries and/or wages. Fees for professional and other services are classified under "Contractual Services."	
Account	Description
110100	University Support Staff -Base Salaries and Wages-Regular
110101	Payroll Debt Recovery
110110	University Support Staff-Base Salaries and Wages-Temporary
110120	University Support Staff-Shift Differential
110130	University Support Staff-Overtime
110140	University Support Staff-Holiday
110160	University Support Staff Longevity
110201	VLN Payout - Unclassified
110210	VLN Payout - USS
111100	Unclassified Employees-Base Salaries and Wages-Regular
111110	Unclassified Employees-Base Salaries and Wages-Temporary
111120	Unclassified Employees-Shift Differential
111130	Unclassified Employees-Overtime
111140	Unclassified Employees-Holiday
111150	Unclassified Employees-Taxable Employee Business Expense
110170	USS Non-Base Holiday
110180	BOL Bonus Payment
110181	BOL Bonus Pymt Offset
110182	BOL Bonus Fringe Offset
111170	Unclass. Non-Base Holiday
111200	Graduate Teaching Assistants (Monthly)--refers to all students paid on a monthly basis with teaching responsibilities
111300	Student Research Assistants (Monthly)--refers to all students paid on a monthly basis with research responsibilities
111400	Other Students (Monthly)--refers to all students without teaching or research responsibilities who are paid on a monthly basis.
112000	Student Employees (Hourly)--refers to the pay of students paid on an hourly basis and who are regularly enrolled and working in institutions under the State Board of Regents, when such students are working on less than a half-time basis

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(subject to 1099 and/or W-2 Requirements)

Expenditure Accounts

113100	Key Base Sal/Wage, Reg
114110	SOKS Sick Leave Payout
114120	SOKS Vacation Leave Payout
114300	KUL Vacation Leave Payout
114400	Adjustments
114410	Personal Reimbursements
119500	Employer's contribution to Employee and Dependent's Health Insurance Contributions
119599	HSX KHPA

117600	Employer's contribution to State Leave Payment Assessments
117610	VLN Assessment
117800	Employer's contribution to Parking Compensation Reduction Program
117900	Employer Contr Local Tax
118100	Employer's contribution to KPERS (Kansas Public Employees Retirement System) for retirement benefits.
118110	Employer Contr KPERS D&D
118300	Employer's matching amount to Regents employees for retirement benefits
118500	Employer's contribution to KPERS for Regents retirement employees disability insurance
118800	Employer's contribution to KS Police/Fire
119101	Employer's contribution of OASDHI (Social Security)
119102	Employer's contribution of Medicare
119250	Graduate Student Employee Health Insurance
119500	Employer's contribution to group health and hospitalization insurance
119700	Employer's contribution to worker's compensation insurance program
119800	Employer's contribution to unemployment insurance program
119900	Flexible Spending Accounts Administrative Fee
119950	Reimburseable Fringe Benefits

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

Account	Description
120100	Postage - Refers to the cost of postage and postal services

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120200	Commercial Local Communication Service - paid directly to a commercial vendor (eg, tariffed Southwestern Bell service, includes base line charges for facsimile machines) Monthly service equipment, directory assistance, AT&T Information Systems, Mountain Bell
120300	Commercial Long Distance Service - paid directly to a commercial vendor (e.g., tariffed AT&T service and/or data transmission line service). DDD call, conference calls, reimbursement for long distance, Graph Net
120400	Other Commercial Communication Services - paid directly to a commercial vendor. Private lines, special circuits, Scent, phone net charge, AT&T weather line, news tickets, seismograph stations, WATTS line, leased equipment including leased pagers.
120500	Intergovernmental Local Communication Service Operating Charge - DISC - Reimbursement to the Division of Information Systems and Communications (DISC) for local telephone services provided that represent the basic operating cost which is limited to costs defined by federal reimbursement rate on federal grant claims. [This object code is only used when a federal grant is paying DISC on an Interfund Voucher for local telephone charges.]
120520	Telephone Monthly Expense - Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for local telephone services provided. Cannot be used for payments to DISC
120600	Intergovernmental Postage Operating Charges (DISC)- Reimbursement to DISC for postage or postal services provided that represent the basic operation cost which is limited to costs defined by federal cost reimbursement regulations. [This object code is only used when a federal grant is paying DISC on Interfund Voucher for basic operating charges.]
120620	Intergovernmental Postage Charge - Interfund Voucher or a KU SOV for postage or postal services provided.
120700	Intergovernmental Long Distance Communication Service Operating Charge (DISC) - Reimbursement to DISC for long distance telephone service provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. [This would be a payment to DISC by an Interfund Voucher.]
120710	Intergovernmental Long Distance Communication Service Capital Charge (DISC) - Reimbursement to DISC for long distance telephone services representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. [These charges are paid from state funds to DISC on an Interfund Voucher.]
120720	Telephone Long Distance - Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for long distance telephone services provided. Cannot be used for payments for DISC.

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Expenditure Accounts

120800	Other Intergovernmental Communication Service Operating Charge - Reimbursement to DISC for other communication services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulation. [This would be a payment to DISC using federal grant funds for other communication services.]
120820	Other Intergovernmental Communication Service Charge - Vendors other than DISC - Reimbursement to a state agency other than DISC on an Interfund Voucher or to a KU department on an SOV for other communication services provided.
120900	Other Communications - payments for communication services not elsewhere classified (e.g., telegraph Telex, mobile radio/telephone, satellite services, pager air time and other charges, FAX copies by "FAX Businesses", CRANK CANS-A-N charges).
120910	Cellular Phones - This includes all costs associated with the use of cellular phones such as the phone, monthly billings, reimbursements to employees for business use of personal cellular phones, etc.

<p>FREIGHT AND EXPRESS - The cost for transporting commodities, livestock, equipment, and personal effects of employees as authorized by statute exclusive of remittance for such costs to vendors from whom goods are purchased. Inward bound transportation costs should be associated to specific acquisitions of goods; and, the remittance for such costs should be coded as part of the cost of the goods purchased.</p>	
Account	Description
121200	Moving of agency offices
121300 #	Moving employees' personal effects in-state
121400 #	Moving employees' personal effects out of state
121900	Freight and parcel delivery
<p>PRINTING AND ADVERTISING - The cost of all printing, binding, duplicating, blueprinting, and engraving as well as the cost of space in newspapers and magazines and radio time devoted to publicizing any state activity. The cost of paper incidental to and billed as part of the cost of the service would be classified under this heading, but the cost of blank forms, and other inventoried items would be classified under "Stationery and Office Supplies," classification 137100.</p>	
Account	Description
122100	Printing (KS Printing Services)
122110	Printing Surcharge (State Agency Only)
122300	Duplication, blueprinting, reproducing, digital printing, and offset printing (Non-Capital) Includes the printing of business cards and business stationary

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Expenditure Accounts

122400	Advertising (classified and legal). Include dates and a complete description in the voucher comment field (Non-Capital)
<p>RENTS - The payments made by a state agency for the use of property and equipment. In general, costs falling under this classification will be the rent paid for the use of land, buildings, and equipment. Payments associated with lease-purchase agreements should also be coded under this classification.</p>	
Account	Description
123100 #	Rental of copier equipment (including all types of office copying equipment meter usage [124300 if copier is owned]). Also remember to include the contract number in additional info field.
123200 #	Rental of space in buildings (Includes booth rentals) specify dates and reason (name of function) for rental.
123300 #	Rental of Non-research equipment - specify kind and dates
123310 #	Rental of research equipment
123400 #	Rental of land - specify dates
123600 #	Information processing equipment - Includes rental of central processing units, memory, channels, control units, tape drives, disk drives, mass storage communications controllers and consoles, printers, terminals, plotters, graphic terminals, data entry equipment, remote job entry stations, scanners and modems.

123700 #	Information processing Software Rental - Includes rental of all types of software for use on any computer systems equipment or information processing equipment and annual software payments. If purchasing computer software or a perpetual license less than \$500 each, use 137250 (use 1418x0 series if over \$500 each). If purchasing software maintenance, use 124800.
123800 #	Intergovernmental rental of space in buildings (use on Interfund voucher only).
123900 #	Other rentals - movies (include dates shown), P.O. boxes, scripts
123910 #	Postage Machine Rental - Include dates of rental period
123920 #	Cable Television - Payments for cable TV, include the period of use
<p>REPAIRING AND SERVICING - Expenditures for outside labor, including materials and replacement parts, in maintaining, fixing, restoring, renewing and mending equipment, machinery, facilities, buildings and grounds.</p>	
Account	Description
124101 #	Passenger Car Service - Oil Change (Include Tag of vehicle)
124102 #	Passenger Car Service - Car Wash (Include Tag of vehicle)

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Expenditure Accounts

124103 #	Passenger Car Service - Tire Repair & Installation (Include Tag of vehicle)
124109 #	Passenger Car Service - Other (Include description of service and tag of vehicle)
124121 #	Passenger Car Collision Repair (include tag of vehicle)
124129 #	Passenger Car Repair - Other (include description of repair and tag of vehicle)
124131 #	Passenger Car Equipment Installation
124201 #	Other Self-Propelled Equipment Service - Oil Change
124202 #	Other Self-Propelled Equipment Service - Wash
124203 #	Other Self-Propelled Equipment Tire Repair and Installation
124209 #	Other Self-Propelled Equipment Service - Other
124221 #	Other Self-Propelled Equipment Collision Repair
124229 #	Other Self-Propelled Equipment Repair - Other
124231 #	Other Self-Propelled Equipment Installation
124300 #	Repair & Maintenance Machine, Equipment - Not self-propelled
124310 #	Repair & Maintenance Furniture, Fixtures
124320 #	Repair & Maintenance Research Equipment
124400 #	Repair Building n-cap IRS (non-capital only)
124420 #	Grounds & Landscaping (repairs only)
124700 #	Computer Repair and Maintenance - Repair and service of all computer, printer, data processing, and data communication related equipment and parts
124730 #	Telecomm Equipment Repair which represents maintenance costs expended to external vendors for PBX (telecommunications equipment)
124800 #	Maintenance & Service of Software. If purchasing computer software less than \$500, use 137250 (use 1418x0 series if over \$500 each). If the item is a software license or license renewal, use 123700.
124900 #	Repair & Maintenance Other - Not classified elsewhere

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

^ = New Account

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= IRS Reportable

(subject to 1099 and/or W-2 Requirements)

Expenditure Accounts

125110	Private vehicle mileage (also used lieu of other codes where reimbursement is made at prescribed mileage rates) for in-state travel.
125120	Hire of passenger cars, airplanes, and buses for in-state travel
125130	State car expense for in-state travel. (Vehicle registration, and turnpike tolls for state vehicle - requires vehicle tag number)
125510	Registration Fee In-State
125170	Railroad, airplane, and bus fares for in-state travel
125180	Subsistence (meals and lodging) for in-state travel
125190	Non subsistence items for in-state travel (turnpike tolls, private vehicle)

OUT-OF-STATE TRAVEL SUBSISTENCE - Refers to allowable expenses incurred by a state employee or officer while away from his/her official headquarters or domicile outside the borders of the State of Kansas, but within the United States. This classification will include subsistence, fares for riding on or in conveyances, private car mileage, expenses of operating state owned cars, meals, room, incidental items such as tips and telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, will be assigned codes as if paid separately. Please note that border city travel is considered out-ofstate travel if lodging or registration expenses are incurred, and should be coded in the 1252xx series. Travel occurring within the state of Kansas but associated with out-of-state travel should be coded in the 1252xx series.

Account	Description
125040	Domestic Travel Advance-- <i>KURES Business Unit Only</i>
125210	Private vehicle mileage (also used in lieu of other codes where reimbursement is made at prescribed mileage rates) for out-of-state travel.
125220	Hire of passenger cars, airplanes and buses for out-of-state travel.
125230	State car expense for out-of-state travel.
125520	Registration Fee Out-State
125270	Railroad, airplane and bus fares for out-of-state travel.
125280	Subsistence (meals and lodging) for out-of-state travel.
125290	Non subsistence items for out-of-state travel.

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

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Expenditure Accounts

Account	Description
125050	Foreign Travel Advance-- KURES Business Unit Only
125310	Private vehicle mileage for international travel
125320	Hire of passenger cars, airplanes and buses for international travel.
125330	State car expense for international travel
125530	Registration Fee International
125370	Railroad, airplane and bus fares for international travel
125380	Subsistence (meals and lodging) for international travel
125390	Non subsistence items for international travel

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

Account	Description
126100	Recruitment expenses
126200 #	Honorariums-IRS reportable.
126210	Reimbursement of Travel Expenses related to a university visit (speakers, entertainers, etc.) Receipts must be attached. This will avoid travel expenses being reported as income.
126300	Computer Programming Services, Data Processing Services and Database Access Fees Operating Charge (DISC) - Reimbursement to DISC for computer programming, data processing and database access services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. [This would be a payment to DISC on an Interfund Voucher for computer programming, data processing or database access services from a federal grant.]
126310	Computer Programming Services, Data Processing Services and Database Access Fees Capital Charge (DISC) - Reimbursement to DISC for computer programming, data processing and database access services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs may not be charged against federal funds and must be paid solely from state funds. [This would be a payment to DISC on an Interfund Voucher for services from state funds.]

126320 #	Computer Programming Services and Data Processing Services Charge - Vendors Other than DISC - Payments to vendors other than DISC on voucher or SOV for computer programming, data processing services provided, and website development, creation, and maintenance.
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= IRS Reportable

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Expenditure Accounts

126330 #	Database Access Fees Charge - Payments to vendors other than DISC on voucher (with Provost approval) or SOV for database access services provided (base charges only).
126340 #	Internet Connectivity
126350	Fin Mgmt System Developmt Fee
126400 #	Recording fees, servicing fees, court costs and copyright fees.
126500 #	Laboratory fees
126501 #	Laboratory Fees – Random Employee Drug Tests
126502 #	Laboratory Fees – Random Alcohol Tests
126600 #	Tuition for Employees
126601	Tuition Payments w/F&A
126900 #	Other fees - security guard services, research participants, entry fees, press clipping and reading, field practicum, exhibiting fees, incentive fees, pre addressed labels, page charges, blood donations, student teaching, illustrations, manuscript reading, key duplication (FO only), restocking charges, and many other fees not classified elsewhere
126920	Bank Fees for contractor banks
126910	Credit Card Fees and Charges
126960	E-Check Fees And Charges
126970 #	Photographic Processing
126980	Subcontracts w/F&A
FEES-PROFESSIONAL SERVICES - Payments for services other than salaries and wages, and hence made to persons other than State employees. IRS reportable.	
Account	Description
127201 ^ #	Assigned Counsel - Contract Lawyers
127202 ^ #	Assigned Counsel - Non-contract Lawyers
127300 #	Physicians and medical associations
127400 #	Hospitals and nursing homes
127500 #	Advertising agencies
127700 #	Lecturers, speakers, instructors, and entertainers - must use Contractual Service Form.
127800 #	Accountants and auditors
127910 #	Information Systems Consulting Services
127919 ^ #	Other Consulting Services
127970 ^ #	Expert Witness Fees

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= IRS Reportable

(subject to 1099 and/or W-2 Requirements)

Expenditure Accounts

127990 #	Other professional fees not listed including, graphic designers, photographers, depositions, reading X-rays (Non-Capital)
127991 #	Employee Background Check

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

Account	Description
128100	Electricity
128200	Natural Gas
128300	Steam
128400	Water
128500	Sewage charges
128600	Solid waste charges (includes recycling charges)
128900	Other utilities (includes storm water charges if separated on billing)

OTHER CONTRACTUAL SERVICES

Account	Description
129100	Subscriptions - Must be in agency name
129110	Dues & Membership Fees
129200	Laundry, dry cleaning, and towel service
129400	Recreation and entertainment.
129500 #	Non-Employee Awards, Rewards, Premiums, and Bounties -- IRS Reportable
129600	Surety & Employee Bonds
129610	GTA/GRA Insurance--Payroll
129611	GTA/GRA Insurance--Student
129612	Other ISSS Insurance
129620	Other Insurance - Not classified elsewhere
129630	Aircraft Liability Insurance
129640	Automobile Insurance
129660	General Liability Insurance
129670	Professional Liability Insurance
129680	Comprehensive & Property Insurance
129690	Aircraft Insurance - Not liability
129700	Official hospitality
129710	Nonresident Alien Services

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Expenditure Accounts

129720	Conference/Seminar Services
129850	Participant/Employee Payment
129900	Other contractual services.
129910	Janitorial Services
129920	Participant Payments/Support
129930	Scien Rsrch Services Non-Uni
129940	Temporary Services
129950	Research Participant Advance
<p>COMMODITIES - The cost of all supplies and materials, \$0.01- \$499.99 per unit, are within this classification , which includes supplies that are consumed by use, materials used in repair and replacement work, parts used in repair work, and small tools subject either to short life or to loss, or both.</p>	

<p>CLOTHING - Includes all wearing apparel and all yard goods to be made into clothing; also, thread, buttons, zippers, and related items.</p>	
Account	Description
130100	Clothing--Includes wearing apparel, all material to be made into clothing, and thread, buttons, zippers and related items
130102	Personal Protection Clothing
<p>FEED AND FORAGE - Includes such items as corn, hay, oats, ensilage, cotton seed meal, salt, and other food and conditioners for animals, but not medicines.</p>	
Account	Description
131010	Feed and forage
<p>FOOD FOR HUMAN CONSUMPTION - Includes all items, except medicines.</p>	
Account	Description
132010	Food
<p>FUEL (other than for motor vehicles) - Includes all substances such as coal, oil and kerosene when used for cooking, heating and generating power. Natural gas purchased falls under account code 128200.</p>	
Account	Description
133200	Fuel oil, diesel, and kerosene
133300	Liquid propane gas and butane
133900	Other fuel

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Expenditure Accounts

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

Account	Description
134100	Materials and supplies for buildings & grounds (Non-Capital)
134300	Computer-systems parts replacement and repair - Purchase of materials, and parts for repair of computer systems equipment, information processing equipment, microcomputer systems equipment, and data communications equipment.
134900	Other equipment parts, materials, and supplies - Replacement parts not attached to buildings, water softener chemicals, resistors, seals, projector bulbs, padlocks, nails not used for a building, sand, ice melt, dry-cell batteries.

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

Account	Description
135100	Gasoline - Gallons purchased and if FET taken.
135200	Diesel Fuel

135210	Bio-Diesel Fuel
135300	Gasohol
135400	Liquefied Petroleum, Butane, or Natural Gas
135500	Aircraft Fuel - Gallons purchased and if FET taken.
135600	Motor Oil
135650 ^	Hydraulic Oil
135700 ^	Tires
135800 ^	Antifreeze
135900	Other Parts, Supplies, and Accessories

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

Account	Description
136100	Drugs and pharmaceuticals

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Expenditure Accounts

136200	Animal drugs
136300	Chemicals - (non research). Chemicals directly used in research uses 138300
136900	Other professional supplies and materials. Mailing lists, cylinder rental, theater supplies, blue print paper, DVDs, pipette tips, reprints, dry ice, small inexpensive animal, books.
136950	Photographic Supplies - Includes film
136960	Films & Video Tapes (Non-Library)
136999	Pcard Default. This is only for use when the transactions downloads into FSKU. No expenses may remain on this account
137100	Stationery and office supplies
137200	Computer Supplies--Includes magnetic tapes, disk storage devices, continuous forms, printer ribbons, cartridges for printer, computer-output-microform (COM) stock, plotter paper and inks, and other consumable supplies used with computer systems, information processing, microcomputer system, or data communication equipment.
137210	Computer Hardware-- KURES Business Unit Only
137250	Computer Software - Less than \$500 per item. (If over \$500 see 1418x0 series). If the item is not a perpetual software license or if this is a license renewal, use 123700. If purchasing software maintenance, use 124800.
137300	Telecomm Terminal Equipment (Information Technology Only)
<p>RESEARCH SUPPLIES AND MATERIALS - Laboratory supplies, medical supplies, drugs and chemicals used directly in scientific research activities. It may include other commodities such as plywood, tubing or pipe normally coded under another object code, but specifically used for research projects and paid for from research funds; however, it should not include materials, supplies and services incidental to the primary research function. For example, office supplies or animal food are not be coded 138010. Payment vouchers for items not normally coded under account code 138010, but specifically used for research projects, must carry a statement that the items are being used for research and must identify the specific project.</p>	
Account	Description
138010	Research Supplies and Materials (except chemicals).

138300	Research Chemicals
OTHER SUPPLIES, MATERIALS AND PARTS	
Account	Description
139100	Agricultural supplies (other than feed and forage), materials and parts. (Tractor parts, plants, lawn mower parts).
139200	Household, laundry, and kitchen supplies and materials

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139300	Power plant and safety supplies
139400	Recreation supplies and materials
139500	Small tools
139700	Supplies used in manufacturing and printing for resale
139800	Commodities purchased for resale to using departments
139900	Other supplies, materials, and parts - Includes such supplies, materials and parts not elsewhere classified and supplies, materials, and parts purchased for resale to the public, promotional items, first aid kits and informational signs.
139980	BPC Recovery of Suspense Item - Used when credit has been received on BPC transaction and 13999 was used on original transaction
139990	Pending Credit - BPC Purchases (suspense)
<p>CAPITAL OUTLAY - Disbursements charged to this class include the cost of land and buildings; also all equipment, machinery, apparatus, furniture, fixtures, and devices, which, with ordinary use and care would be expected to be serviceable longer than one year. Acquisitions of items with a useful expectancy of one year or more and costing \$500 - \$4,999.99 per are classified as account code 14XX09 (non-inventory). Items with a useful expectancy of one year or more and costing \$5,000 or more are classified as account code 14XX00 (inventory). Upgrades to existing equipment originally costing \$5,000 or more, should be coded 14XX00 regardless of the cost of the upgrade. Installment purchases where the sum of the installments is \$5,000 or more should be coded 14XX00. All costs (freight, installation, options, accessories, cost of various pieces to assemble, installments, etc.) of getting a capital item in place should be capitalized and the appropriate object code based on the total cost should be used regardless of the cost of the individual components.</p>	
Account	Description
140100	Agricultural equipment and machinery >=\$5,000
140199	Agricultural equipment and machinery >\$500 and <\$5,000
140200	Laundry, and kitchen equipment and furniture >=\$5,000
140209	Laundry, and kitchen equipment and furniture - non-inventory >\$500 and <\$5,000
140210	Household Furniture >=\$5,000
140219	Household Furniture Non-Cap >\$500 and <\$5,000
140300 ^^	Office equipment >=\$5,000
140309 ^^	Office equipment >\$500 and <\$5,000
140310	Office Furniture >=\$5,000
140319	Office Furniture Non-Cap >\$500 and <\$5,000

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Expenditure Accounts

140400	Professional and scientific equipment >=\$5,000
140409	Professional and scientific equipment >\$500 and <\$5,000
140500	Passenger cars >=\$5,000
140509	Passenger cars >\$500 and <\$5,000
140600	Trucks >=\$5,000
140609	Trucks >\$500 and <\$5,000
140610	Self Propelled Equipment >=\$5,000
140619	Self Propelled Equip Non-Cap >\$500 and <\$5,000
140800	Shop and plant maintenance equipment >=\$5,000
140809	Shop and plant maintenance equipment >\$500 and <\$5,000
140910^	Other equipment >=\$5,000
140991^	Other equipment >\$500 and \$5,000
140900	Furniture and Fixtures >=\$5,000
140909	Furniture and Fixtures >\$500 and \$5,000
BOOKS AND LIBRARY MATERIAL - The cost of reference and professional books and library material purchased, including microfilm, motion pictures, and cassettes.	
Account	Description
141110	Books and Library Material >=\$5,000 (Books under \$5,000 each use the 13xxx0 series)
141119	Books and Library Material >\$500 and <\$5,000 (Books under \$500 each use the 13xxx0 series)
MICROCOMPUTER SYSTEMS AND SUPPORT EQUIPMENT	
Account	Description
141310	Microcomputer Systems and Support Equipment >=\$5,000 --Includes the purchase of microcomputers or personal computers. Typical support equipment includes floppy disk drives, tape cassette drives, printers, plotters, graphics terminals, and other interface equipment or computer related parts. Also includes upgrades.
141319	Microcomputer Systems and Support Equipment >\$500 and <\$5,000
141610	Information Processing Equipment >=\$5,000 -- Includes various types of information processing equipment, excluding microcomputer equipment
141619	Information Processing Equipment >\$500 and <\$5,000
COMPUTER-SYSTEMS, INFORMATION PROCESSING, OR MICROCOMPUTER SOFTWARE	
Account	Description

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(subject to 1099 and/or W-2 Requirements)

Expenditure Accounts

141810	Computer Systems, Information Processing or Microcomputer Systems Software >=\$5,000 -- Includes all types of software. 141810 is only used if the software and license is actually owned by the University. Do not use 141810 if a license or for license portion.
141817	Software licenses or License fee portion of a software purchase or continuation of use. >=\$5,000 per license regardless if annual or perpetual. If the annual license is <\$500, use account 123700. Perpetual licenses <\$500, use 137250.

141819	Computer Systems, Information Processing or Microcomputer Systems Software >\$500 and <\$5,000. Also includes annual or perpetual licenses within this dollar range.
Account	Description
142010	Buildings and equipment
142015	Construction In Process
142017	Building Capital Lease Pymt
142019	Buildings and equipment - non-inventory
142020	Building Improvements
142029	Building Improvements Non-Cap
142101	Facilities Conservation-Princ
142111	Facilities Conservation Improvement Program - Interest - Buildings and Improvements - Capital/Inventory: This captures the interest component of agency intergovernmental payments made to the Department of Administration - Facilities Conservation Improvement Program.
142300	Duplicating, Blue-Printing and Reproducing - Buildings & Improvements - Capital, Inventory >=\$100,00
142309	Duplicating, Blue-Printing and Reproducing - Buildings & Improvements - Capital, Noninventory >=\$5,000 and <\$100,000
142500 #	Buildings and Grounds Repair and Service - Buildings & Improvements - Capital, Inventory >=\$100,000
142509 #	Buildings and Grounds Repair and Service - Buildings & Improvements - Capital, Noninventory >=\$5,000 and <\$100,000
142700 #	Architects and Engineers - Buildings & Improvements - Capital, Inventory >=\$100,000
142709 #	Architects and Engineers - Buildings & Improvements - Capital, Noninventory >=\$5,000 and <\$100,000
142800 #	Other Professional Fees - Buildings & Improvements - Capital, Inventory >=\$100,000

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Expenditure Accounts

142809 #	Other Professional Fees - Buildings & Improvements - Capital, Noninventory >=\$5,000 and <\$100,000
142900	Materials and Supplies for Buildings - Capital, Inventory >=\$100,000
142909	Materials and Supplies for Buildings - Capital, Noninventory >=\$5,000 and <\$100,000
143100	Land and Interest in Land >=\$100,000
143300	Assessments for Improvements (no dollar amount limits)
144010	Land Nonstructural Improvement >=\$100,000 Capital: Includes ponds, terraces, dikes, drainage ditches, fences, landscaping, walks, drives, streets, curbs, water wells, and boat ramps with a total cost of \$100,000 or greater. A depreciable land improvement adds value to the land but does not have an indefinite useful life.

144019	Land Nonstructural Improvement Non-Inventory >=\$5,000 and <\$100,000 Non-Capital: Includes the cost of initially preparing land for its intended use, provided the preparation has an indefinite useful life, a total cost less than \$100,000 and is permanent in nature. Examples are basic site improvements (excavation, fill, grading) or cost of removing, relocating or reconstructing the property of others (i.e. power lines).
144700 #	Architects and Engineers - Land - Capital, Inventory >=\$100,000
144709 #	Architects and Engineers - Land - Capital, Noninventory >=\$5,000 and <\$100,000
144800 #	Other Professional Fees - Land - Capital, Inventory >=\$100,000
144809 #	Other Professional Fees - Land - Capital, Noninventory >=\$5,000 and <\$100,000
TELECOMMUNICATIONS/DATA FACILITIES (State-owned) - Purchase of various telecommunication and data communication equipment.	
Account	Description
146100	Telecommunications termination equipment >=\$5,000 --communications line termination elements such as answering machines, pagers, telephones, key sets, signal interfaces, or conditioning units and FAX machines.
146109	Telecommunications termination equipment >\$500 and <\$5,000
146200	Telecommunication switching equipment >=\$5,000 -- switching devices both manual and automatic, such as PBX's, attendant consoles, patching, traffic control, and system management units.
146209	Telecommunication switching equipment >\$500 and <\$5,000
146300	Telecommunication transmission equipment >=\$5,000 -- facilities used to provide a transmission path between two or more points such as cable, wire, radio-microwave, or optical, and the associated multiplexing units.

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Expenditure Accounts

146309	Telecommunication transmission equipment >\$500 and <\$5,000
146400	Radio (portable) equipment >=\$5,000 -- non fixed elements such as vehicular, handheld transceivers, and paging units.
146409	Radio (portable) equipment >\$500 and <\$5,000-- non fixed elements such as vehicular, handheld transceivers, and paging units.
146500	Radio Equipment (Fixed) >=\$5,000
146509	Radio Equipment (Fixed) >\$500 and <\$5,000
146600	Data communications equipment >=\$5,000 -- Multiplexers, concentrators, monitors, acoustic couplers, modem eliminators, protocol converters, interfaces and other equipment used primarily for communicating data or information between computer systems or information processing systems. Also answering machines.
146609	Data communications equipment >\$500 and <\$5,000
149799	Sales Tax - Regents Hous Facilities

149899	Agency or Departmental Capital Outlay Purchases--Refers to either: (a) the purchase of capital equipment by an agency for resale to other state agencies or using departments; or (b) agency interdepartmental purchases of capital equipment items already on the agency's inventory where the original historical cost of the equipment is to be maintained on the agency's inventory records.
149901	Depreciation Expense
149995	Equipment Transfer to KU
149996	Equipment Transfer To Non-KU
149998	Equipment Under Construction
CLAIMS - Any amount paid out because of death, injury to person or damage to property, where the death, injury or damage was associated with State property or with a State activity and to amounts paid out under provisions of the worker's compensation act.	
Account	Description
152100 ^	Death Claims
152200	Personal injury claims
152300	Property damage or loss claims
152800 ^	Prompt Payment Act Interest Penalties
152900	Other claims
SCHOLARSHIP GRANTS - Payments made directly to or for the assistance of persons awarded a scholarship or participating in a sponsored educational training program	
Account	Description

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Expenditure Accounts

156400	Trainees Enrollment Fees
156600	Scholarships, Fellowships, and grants to students.
156610	Post Doctoral scholarship/fellowship .
156700	Off-Campus work study
OTHER GRANTS, CLAIMS, AND SHARED REVENUE - Authorized expenditures required to restore petty cash fund balances, etc. through losses incurred in the monetary transactions and for other grants, claims and shared revenue transactions not classified elsewhere.	
Account	Description
159100	Losses
159200 #	Royalty payments
159900	Other grants, claims, and shared revenue.
DEBT SERVICE - Payments of principal, interest and service charges of any borrowed money that is a general obligation of the State; also, the principal, interest and service charges of any borrowed money that is an obligation of a particular state agency fall under this general class.	
DEBT PAYMENTS - The repayment of the principal amount of any borrowed money	
Account	Description
160200	Revenue Bond principal payments
160300	Loan Principal Payments
160900	Other Debt Serv - Principal

INTEREST AND SERVICE CHARGES - The amount paid for the use of borrowed money and also any amount paid in connection with making such payments	
Account	Description
172110	Interest and service charges on Revenue Bond debt
161200	Interest Charges
161300	Interest and service charges on Loans
161900	Other Debt Serv - Interest
161950	Arbitrage rebate expense on revenue bond debt
OTHER PAYMENTS AND CHARGES FOR DEBT SERVICE - For transactions used to fund principal and interest accounts for debt service payments and to fund arbitrage rebate accounts.	
Account	Description
162120	Other Debt Serv - Arbitrage
172100	Debt Svc Transfer Princip Out
172110	Debt Svc Transfer Interest Out

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Expenditure Accounts

172120	Debt Svc Transfer Arbitrag Out
INVESTMENTS - The cost of securities purchased from agency funds where authorized by statute. Included in this classification are the cost of principal (including premiums, commissions, and shipping expenses) and any accrued interest.	
Account	Description
170100	Principal and premiums
170300	Accrued interest purchased
ADVANCES - Any amount disbursed from a fund or account which, when disbursed, is intended to be reimbursed to the fund at some future date; also disbursements to establish an authorized petty cash fund will be classified under this code.	
Account	Description
172900	Other Miscellaneous Advances
TRANSFERS - The expenditure portion of a transaction where the purpose of the transaction is to decrease the balance of a fund in the State Treasury and to increase another fund or funds in the State Treasury by an equal amount through a revenue transaction under requirement of statute, project grant, revenue bond covenant, etc. Payments from one fund to another fund for reimbursement of services, commodities or equipment do not fall under this classification.	
Account	Description
173100	Inter-agency transfer (Federal)
173300	Intra-agency transfer (State)
173800	Transfer to trustee for defeased bonds
STUDENT LOANS - Loans made to qualified students under the several loan programs available at the State institutions of higher education.	
Account	Description
175100	Perkins/National Direct Student loans
175300	Health Profession Student loans
175900	Other student loans

OTHER NON-EXPENSE ITEMS - Those non-operating and non-expense reimbursements not provided for under object code 17000 through 17700 classifications.	
Account	Description
179400 ^	Return of Unexpended Federal Grant Funds to Federal Agencies
179500	Taxes remitted
179900	Other non-expense items
179999	Budget Carryforward

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Expenditure Accounts

198010	F&A Charged to Grants
198020	Administrative Overhead-- <i>KURES Business Unit Only except for AOH on SOVs</i>
198050	Unrecovered F&A-- <i>KURES Business Unit Only</i>
198510	Subcontractor F&A-- <i>KURES Business Unit Only</i>
199000	Subcontracts no F&A-- <i>KURES Business Unit Only</i>
199080	Rent of Facilities no F&A-- <i>KURES Business Unit Only</i>
199420	Tuition Payments no F&A
199500	Transfers-- <i>KURES Business Unit Only</i>
199510	Transfers (KTEC)-- <i>KURES Business Unit Only</i>
199570	Participant Advance—No F & A-- <i>KURES Business Unit Only</i>
199580	Participant Support no F&A-- <i>KURES Business Unit Only</i>
199920	Scholarship/Fellowship no F&A-- <i>KURES Business Unit Only</i>
199950	Non KU Cost Share-- <i>KURES Business Unit Only</i>
199970	Project Write-Off-- <i>KURES Business Unit Only</i>

^ = New Account

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