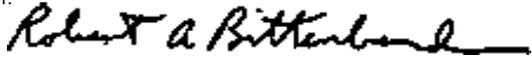


Commonwealth of Pennsylvania
GOVERNOR'S OFFICE
MANUAL

Subject: Definitions of Major and Minor Objects of Expenditures		Number: M310.2 Revision No. 1
Date: October 15, 1999	Distribution: Special	By Direction of:  Robert A. Bittenbender, Secretary of the Budget

Manual M310.2 is revised to add minor object 231 to account for the transfer of expenditures between state and federal appropriations and executive authorizations, for operational expenses, which do not earn indirect costs. Also, delete the reference to minor object 346 in the definition of minor object 375.

- a. On page I-2, add:

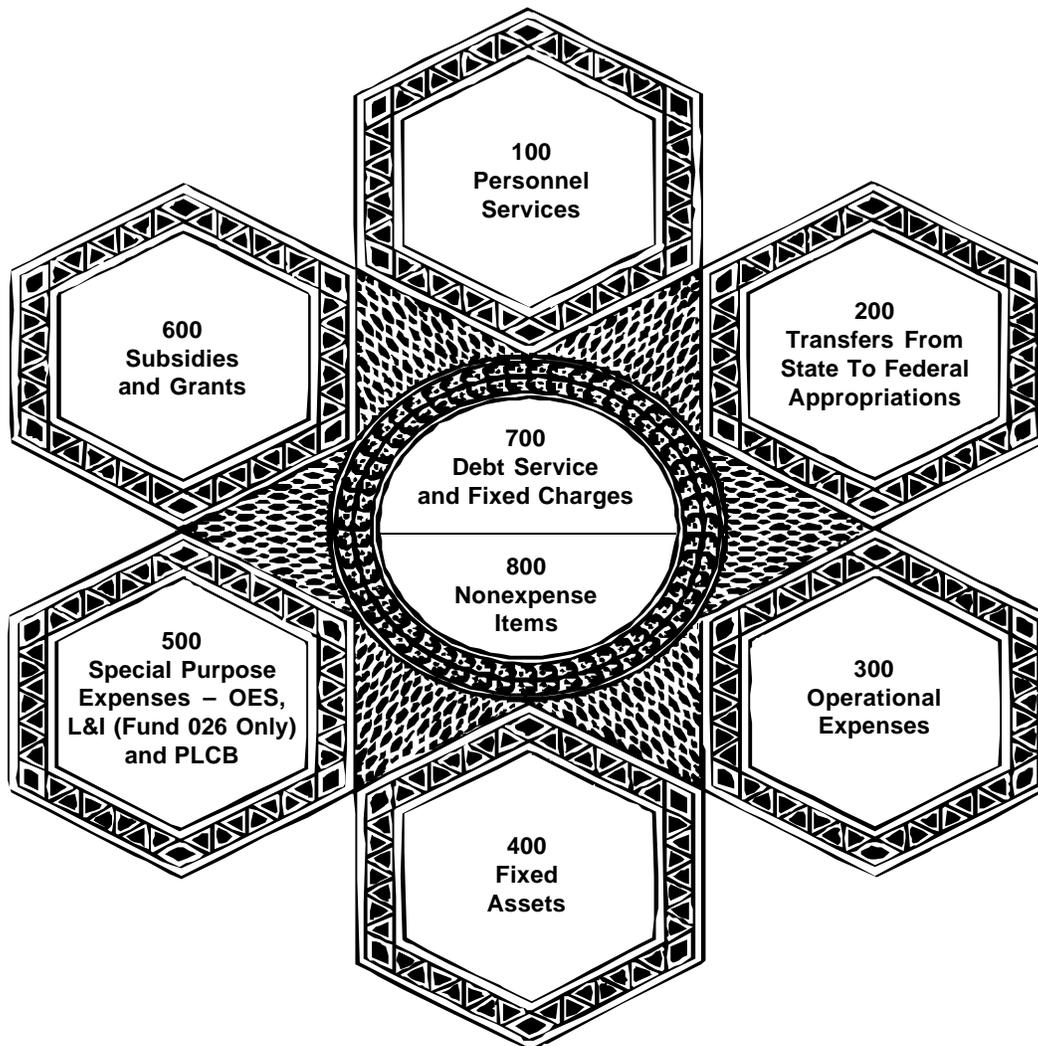
231 Transfer of Operational Expenses Not Earning Indirect Costs

- b. On page II-6, add:

231 TRANSFER OF OPERATIONAL EXPENSES NOT EARNING INDIRECT COSTS. Charge to this minor object the transfer of expenditures for operational expenses, which do not earn indirect costs, between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

- c. On page II-14, delete the reference to minor object 346, in the definition of minor object 375.

Definitions of Major and Minor Objects of Expenditures

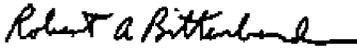


Commonwealth of Pennsylvania
Bureau of Financial Management
Office of the Budget

Commonwealth of Pennsylvania

GOVERNOR'S OFFICE

MANUAL

Subject:		Definitions of Major and Minor Objects of Expenditures		Number:	M310.2 Amended
Date:	August 26, 1998	Distribution:	Special	By Direction of:	 Robert A. Bittenbender, Secretary of the Budget

This manual contains definitions of the major and minor objects of expenditures used in the Commonwealth's accounting system. It is provided to agencies as a reference document to be used in coding invoices for payment and as an aid in interpreting financial reports.

All expenditures of Commonwealth funds are classified on the accounting records by minor object within a major object. Major objects describe expenditures in general terms while minor objects provide more detail.

Any changes to the definitions in this manual will be published by the Bureau of Financial Management, Comptroller Operations, Office of the Budget, through the Directives Management System. Any questions about the definitions should be referred to the bureau or to a comptroller.

Requests for additional copies of this manual, changes in distribution, names, or addresses should be referred to the Directives Management System, 783-5055. Marginal dots indicate new or revised text.

This manual supersedes Manual M310.2 dated August 25, 1993, and Revisions 1 thru 7 thereto.

PART ONE

CLASSIFICATION OF EXPENDITURES BY MAJOR AND MINOR OBJECTS

100 PERSONNEL SERVICES

- 101----- Personnel Services, Nonspecified
- 111----- Salaries
- 112----- Overtime
- 113----- Shift Differential Pay
- 114----- Incentive Pay
- 115----- State University Faculty Overtime (State System of Higher Education only)
- 116----- Compensation for Emergency Response Team Members – DER
- 117----- Independent Study Pay (State System of Higher Education only)
- 118----- Higher Classification Pay
- 119----- Physicians' and Nurses' Recognition Awards
- 120----- Compensation for Uniforms Maintenance
- 121----- Wages
- 122----- Negotiated Office and Subsistence Payments
- 123----- Summer School Pay
- 124----- Service, Recruitment, and Retention Bonus
- 126----- Wages – Clinicians and Registrars
- 127----- Wages – Patients (Department of Public Welfare only)
- 128----- Wages – Students (State System of Higher Education only)
- 139----- Employees' Health Benefits – State Share
- 140----- Employees' Health and Welfare Fund – State Share
- 141----- Employees' Hospitalization Insurance – State Share
- 142----- Annuitants' Hospitalization Insurance – State Share
- 143----- Social Security Contributions – State Share
- 144----- Retirement Contributions – State Share
- 145----- State Workmen's Insurance Premium Payments
- 146----- Employees' Group Life Insurance – State Share
- 147----- Out–Service Training
- 148----- Unemployment Compensation – State Share
- 149----- General Pay Increase – Cash Payment
- 150----- Sick Leave Payout
- 151----- Conference Registrations
- 152----- In–Service Training
- 153----- Management Performance Awards
- 154----- Holiday Compensatory Time
- 155----- Annual Leave Payout
- 156----- Stress Impact Payments
- 157----- Payments in Lieu of Overtime – Attorney General

- 158----- Weekend Differential Pay
- 159----- Training Differential Pay
- 160----- Stipend for Active Duty Military Reservists
- 170----- Litigation/Arbitration Payouts
- 197----- Indirect Cost Transfer – Personnel Services
- 198----- Lapse – Personnel Services (Comptroller use only)
- 199----- Personnel Services – Transfers (Department of Public Welfare only)

200 TRANSFERS FROM STATE TO FEDERAL APPROPRIATIONS

- 201----- Transfers from State to Federal Appropriations, Nonspecified
- 210----- Transfer of Personnel Services
- 217----- Transfer of Indirect Personnel Services
- 230----- Transfer of Operational Expenses
- 237----- Transfer of Indirect Operational Expenses
- 240----- Transfer of Fixed Asset Costs
- 247----- Transfer of Indirect Fixed Asset Costs
- 260----- Transfer of Grants and Subsidies
- 267----- Transfer of Indirect Grants and Subsidies
- 280----- Transfer of Nonexpense Items
- 287----- Transfer of Indirect Nonexpense Items
- 298----- Lapse – Transfers from State to Federal Appropriations (Comptroller use only)

300 OPERATIONAL EXPENSES

- 301----- Operational Expenses, Nonspecified
- 302----- Auditor General Services
- 303----- Maintenance Recovered (Comptroller use only)
- 304----- Civil Service Commission Services
- 305----- Contracted Repairs
- 306----- Classification and Pay Services
- 307----- Purchasing Services
- 308----- EDP Services – Commonwealth Provided
- 309----- Consultant Fees
- 310----- Specialized Services
- 311----- Treasury Department Services
- 312----- Legal Fees
- 315----- Clinic Services – Medical, Mental, and Dental
- 316----- Conference Expenses
- 317----- Relocation Expenses
- 318----- Contracted Personnel Services
- 320----- Printing

- 321 ----- Hospital Care – Medical, Mental, and Dental
- 322 ----- Prosthetic Appliances
- 325 ----- Advertising
- 326 ----- Conference Expenses – Promotional Activities
- 327 ----- Interest Expense – Master Lease and Installment Purchase Acquisitions •
- 328 ----- Telecommunications Toll Free Inbound Services •
- 329 ----- Interest/Utility Late Charge Penalties
- 330 ----- Postage
- 331 ----- Freight
- 332 ----- Telecommunications Recurring Fixed Charges •
- 333 ----- Telecommunications Usage Charges •
- 334 ----- Telecommunications Nonrecurring Charges •
- 335 ----- Travel
- 336 ----- Radio Equipment – Lease
- 337 ----- Miscellaneous Telecommunications Equipment – Lease
- 338 ----- Telecommunications Purchasing Fund Reimbursement •
- 339 ----- Travel – Out–Service Training
- 340 ----- Water and Sewerage
- 341 ----- Electricity
- 342 ----- Heating Fuel
- 343 ----- Purchasing Card Purchases
- 344 ----- Purchasing Card Purchases in Dispute
- 345 ----- EDP Contractual Services – Vendor Provided
- 347 ----- EDP Equipment Rental – Word Processing
- 348 ----- EDP Software – Vendor Provided
- 350 ----- Subscriptions
- 351 ----- Membership Dues
- 352 ----- Educational Books
- 353 ----- Carpentry (PA Port Authorities only)
- 354 ----- Masonry (PA Port Authorities only)
- 355 ----- Insurance, Surety, and Fidelity Bonds
- 356 ----- Electrical (PA Port Authorities only)
- 357 ----- Plumbing (PA Port Authorities only)
- 358 ----- Roofing (PA Port Authorities only)
- 359 ----- Structural (PA Port Authorities only)
- 360 ----- Motorized Equipment Supplies
- 361 ----- Motorized Equipment Repairs
- 362 ----- Contracted Educational Services
- 365 ----- Contracted Maintenance Services – Data Processing
- 366 ----- Contracted Maintenance Services – Telephone Equipment
- 367 ----- Contracted Maintenance Services – Buildings and Grounds
- 368 ----- Contracted Maintenance Services – Office Equipment
- 369 ----- Contracted Maintenance Services – Other
- 370 ----- Rent of Real Estate

371 ----- Negotiated Office and Subsistence Payments (Fish and Game Commissions only)
372 ----- Fish Food (Fish Commission only)
373 ----- Federal Excise Tax on Gasoline
374 ----- Intravenous Solutions
375 ----- EDP Equipment Rental – Computers and Peripherals
376 ----- Motorized Equipment Rentals
377 ----- Other Equipment Rentals
378 ----- Parole Clothing
379 ----- Drugs
380 ----- Laboratory Supplies
381 ----- Medical Supplies (other than drugs)
382 ----- Wearing Apparel
383 ----- Food
384 ----- Housekeeping Supplies
385 ----- Office Supplies
386 ----- Educational Supplies and Services
387 ----- Agricultural Supplies and Services
388 ----- Recreational Supplies and Services
389 ----- Religious Supplies
390 ----- Maintenance Materials and Supplies
391 ----- Library Materials and Supplies
392 ----- Intra–agency Reallocations – Central Services
394 ----- Inventory – Raw Materials
395 ----- Inventory
396 ----- Other Services and Supplies (not otherwise classified)
397 ----- Indirect Cost Transfer – Operational Expenses
398 ----- Lapse – Operational Expenses (Comptroller use only)
399 ----- Operational Expenses – Transfers (Department of Public Welfare only)

400 FIXED ASSETS

401 ----- Fixed Assets, Nonspecified
410 ----- Motor Vehicles
411 ----- Automobiles
412 ----- Watercraft
413 ----- Trucks
414 ----- Motor Vehicles – GFAAG
415 ----- Automobiles – GFAAG
416 ----- Watercraft – GFAAG
417 ----- Trucks – GFAAG
420 ----- Livestock, Game, and Poultry
421 ----- Purchase of EDP Equipment – Computers and Peripherals – GFAAG
422 ----- Purchase of EDP Equipment – Data Circuits and Modems – GFAAG

423----- Purchase of EDP Equipment – Word Processing – GFAAG
 425----- Purchase of EDP Equipment – Computers and Peripherals
 426----- Purchase of EDP Equipment – Data Circuits and Modems
 427----- Purchase of EDP Equipment – Word Processing
 428----- Purchase of EDP Software
 430----- Equipment and Machinery
 431----- Patterns, Dies, and Lasts
 432----- Office Equipment
 433----- Agricultural Equipment and Machinery
 434----- Heavy Equipment (off-road)
 435----- Telephone Equipment – Purchase
 436----- Radio Equipment – Purchase
 437----- Miscellaneous Telecommunications Equipment – Purchase
 439----- Contingency – Furniture and Equipment (Capital Facilities Fund only)
 440----- Furniture and Furnishings
 441----- Furniture and Furnishings – GFAAG
 442----- Equipment and Machinery – GFAAG
 443----- Office Equipment – GFAAG
 444----- Agricultural Equipment and Machinery – GFAAG
 445----- Heavy Equipment (off-road) – GFAAG
 446----- Telephone Equipment – Purchase – GFAAG
 447----- Radio Equipment – Purchase – GFAAG
 448----- Miscellaneous Telecommunications Equipment – Purchase – GFAAG
 450----- Land Acquisition
 451----- Agricultural Conservation Easements
 460----- Buildings and Structures
 461----- General Construction Contracts – Public Improvement (Capital Facilities Fund only)
 462----- Heating Contracts – Public Improvement (Capital Facilities Fund only)
 463----- Plumbing Contracts – Public Improvement (Capital Facilities Fund only)
 464----- Electric Contracts – Public Improvement (Capital Facilities Fund only)
 465----- Miscellaneous Contracts – Public Improvement (Capital Facilities Fund only)
 466----- Hazardous/Environmental Specialty Contracts – Public Improvement (Capital Facilities Fund only)
 467----- Professional Fees – Public Improvement (Capital Facilities Fund only)
 468----- Construction Contingency – Public Improvement (Capital Facilities Fund only)
 469----- Contingency – Public Improvement (Capital Facilities Fund only)
 470----- Nonstructural Improvements
 490----- Historic Artifacts
 497----- Indirect Cost Transfer – Fixed Assets
 498----- Lapse – Fixed Assets (Comptroller use only)
 499----- Fixed Assets – Transfers (Department of Public Welfare only)

500 SPECIAL PURPOSE EXPENSES – OFFICE OF EMPLOYMENT SECURITY, DEPARTMENT OF LABOR AND INDUSTRY (FUND 026 ONLY), AND THE PENNSYLVANIA LIQUOR CONTROL BOARD

- 502----- Prepaid Civil Service (Agency Fund)
- 503----- Prepaid Network Data Service (Agency Fund)
- 504----- Prepaid CTC Services (Agency Fund)
- 505----- Prepaid Automated Technical Services (Agency Fund)
- 506----- Prepaid Real Estate Services (Agency Fund)
- 507----- Prepaid Liability Insurance (Agency Fund)
- 508----- Prepaid Tort Claims (Agency Fund)
- 509----- Prepaid Classification and Pay–CTC (Agency Fund)
- 510----- Indirect Cost Liability (Agency Fund)
- 511----- A/P IBM Lease–Clearing (Agency Fund)
- 512----- A/P IBM Maintenance–Clearing (Agency Fund)
- 513----- Accrued Hospitalization–Intermittent Employee (Agency Fund)
- 514----- Closing Encumbrances – Supplies
- 515----- Closing Encumbrances – Telephone Services
- 516----- Closing Encumbrances – Postage
- 517----- Closing Encumbrances – Travel
- 518----- Closing Encumbrances – Renting Equipment
- 519----- Non-Capital Equipment Purchase
- 520----- Closing Encumbrances – Maintenance and Repairs
- 521----- Closing Encumbrances – Premise Rent
- 522----- Int/Long-Term Premises Contracts
- 523----- Bond Principal
- 524----- Closing Encumbrances – Maintenance
- 525----- UC Treasury Services
- 526----- Data Processing (CTC and OB)
- 527----- Comptroller Services
- 528----- Payroll Deduction Accounting (OB)
- 529----- Other State Agencies
- 530----- Closing Encumbrances – Services
- 531----- Direct Cost System Charges
- 532----- Closing Encumbrances – Direct Payments
- 533----- Transportation, Subsistence, etc.
- 534----- Job Search
- 535----- Relocation
- 536----- Tuitions
- 537----- Closing Encumbrances – TAA Regulations
- 538----- Special Printing and Binding
- 539----- Closing Encumbrances – Other Expenditures

600 SUBSIDIES AND GRANTS

- 601 ----- Subsidies and Grants, Nonspecified
- 610 ----- Grants and Payments to Individuals
- 620 ----- Grants to Institutions
- 621 ----- Federal Payments to Institutions of Higher Education (State-Owned)
- 622 ----- State Payments to Institutions of Higher Education (State-Owned)
- 631 ----- Federal Payments to Governmental Subrecipients
- 632 ----- State Payments to Governmental Subrecipients
- 633 ----- Grants for Agricultural Conservation Easements
- 634 ----- State Payments to Governmental Subrecipients – Returnable
- 635 ----- Subsidies to Nongovernmental Organizations – Payments of Claims on Defaulted Student Loans
- 636 ----- Subsidies to Nongovernmental Organizations – Lender Fees
- 637 ----- Claim Payment – Guaranteed Loans
- 638 ----- Claim Payment – Guaranteed Bid and Performance Bonds – PMBDA
- 639 ----- Health Insurance Account Payments (Public School Employees' Retirement System only)
- 641 ----- Federal Payments to Institutions of Higher Education (Non-State or State-Related) and Other Nonprofit Institutions
- 642 ----- State Payments to Institutions of Higher Education (Non-State or State-Related) and Other Nonprofit Institutions
- 643 ----- Payments to Third Parties – Individual Services
- 651 ----- Federal Payments to For-Profit Entities
- 652 ----- State Payments to For-Profit Entities
- 661 ----- Federal Payments to Hospitals not Affiliated with Governments or Institutions of Higher Education
- 662 ----- State Payments to Hospitals not Affiliated with Governments or Institutions of Higher Education
- 697 ----- Indirect Cost Transfer – Subsidies and Grants
- 698 ----- Lapse – Subsidies and Grants (Comptroller use only)
- 699 ----- Subsidies and Grants – Transfers (Department of Public Welfare only)

700 DEBT SERVICE AND FIXED CHARGES

- 701 ----- Debt Service and Fixed Charges, Nonspecified
- 710 ----- Principal Retirement
- 720 ----- Interest on Debt
- 730 ----- Authority Rentals
- 740 ----- Principal Retirement – Other Jurisdictions
- 750 ----- Interest on Debt – Other Jurisdictions
- 760 ----- Authority Rentals – Other Jurisdictions
- 797 ----- Indirect Cost Transfer – Debt Service
- 798 ----- Lapse – Debt Service and Fixed Charges (Comptroller use only)

800 NONEXPENSE ITEMS

- 801 ----- Nonexpense Items, Nonspecified
- 802 ----- Transfers Augmenting Revenues
- 803 ----- Transfers Federal Revenues and Receipts
- 804 ----- Transfers Miscellaneous/General Revenues and Receipts
- 805 ----- Transfers Federal or State Expenditures/State Augmenting Revenue
- 810 ----- Refunds
- 812 ----- Refunds Augmenting Revenues
- 813 ----- Refunds Federal Revenues and Receipts
- 814 ----- Refunds Miscellaneous/General Revenues and Receipts
- 820 ----- Interfund Disbursements
- 825 ----- Intrafund Payments of Subgrants
- 826 ----- Transfers to Master Lease program Escrow Agent (Department of General Services only)
- 827 ----- Master Lease Tracking System Purchases
- 828 ----- Master Lease Program – Administrative Costs
- 830 ----- Investments
- 834 ----- Federal Loans to Subrecipients
- 835 ----- State Loans to Subrecipients
- 836 ----- Loans and Advances to Other Funds
- 837 ----- Guaranteed Loans – Contingencies
- 838 ----- Guaranteed Bid and Performance Bonds – Contingencies – PMBDA
- 840 ----- Accrued Interest on Investments
- 850 ----- Premiums and Discounts on Long-Term Investments
- 860 ----- Transfer Payments to Other Governments
- 861 ----- Claim Payments – Defaulted Student Loans
- 862 ----- Tuition Account Payments (Treasury Department only)
- 865 ----- Claim Payments – Self-Insurance Programs (Department of General Services only)
- 870 ----- New York City Bond Transfer Tax
- 882 ----- Liquor Purchases (Liquor Control Board only)
- 897 ----- Indirect Cost Transfer – Nonexpense Items
- 898 ----- Lapse – Nonexpense Items (Comptroller use only)
- 899 ----- Transfer to/from Federal Appropriations

PART TWO
DEFINITIONS OF
MAJOR AND MINOR OBJECTS OF EXPENDITURES

100 PERSONNEL SERVICES

This major object includes salaries and wages for services performed by state employes and officials, and payments and contributions by the state toward various benefits received by state employes and annuitants.

101 PERSONNEL SERVICES, UNSPECIFIED. Commitments and expenditures are not charged to this minor object – allotments only.

111 SALARIES. Charge to this minor object the cost of all permanent positions comprising the authorized complement and for which the salary payments are made on a biweekly, semimonthly, monthly, quarterly, or other time basis except per diem. Permanent, probationary, provisional, or temporary employes filling positions in the authorized complement are charged to this code.

112 OVERTIME. Charge to this minor object overtime payments to employes. Do not charge to this account university faculty overtime (overload).

113 SHIFT DIFFERENTIAL PAY. Charge to this minor object the cost of the additional compensation paid to all employes entitled to shift differential pay under labor union agreements.

114 INCENTIVE PAY. Charge to this minor object the compensation paid to any employe for production beyond the standard rate. These standard rates have been established by the Governor's Office of Administration.

115 STATE UNIVERSITY FACULTY OVERTIME (STATE SYSTEM OF HIGHER EDUCATION ONLY). Charge to this minor object overtime payments made to state university faculty for excessive workloads.

116 COMPENSATION FOR EMERGENCY RESPONSE TEAM MEMBERS – DER. Charge to this minor object payments to Emergency Response Team members in the Department of Environmental Resources, in accordance with Executive Board Resolution #CN-89-108, dated May 8, 1989.

117 INDEPENDENT STUDY PAY (STATE SYSTEM OF HIGHER EDUCATION ONLY). Charge to this minor object monies paid to state university faculty who are engaged with students on approved independent study courses at the various state universities.

118 HIGHER CLASSIFICATION PAY. Charge to this minor object any additional monies paid to an employe as a consequence of temporary assignment to a position in a higher rated classification that contains pay rates separate and distinct from those of his own position.

119 PHYSICIANS' AND NURSES' RECOGNITION AWARDS. Charge to this minor object monies paid to a Commonwealth physician or nurse who has fulfilled certain educational eligibility criteria.

120 COMPENSATION FOR UNIFORMS MAINTENANCE. Charge to this minor object the lump sum compensation for uniforms maintenance. This is in lieu of an actual reimbursement for uniform cleaning expenses.

121 WAGES. Charge to this minor object payments made to officials or employes when compensation is based on an hourly or daily wage.

122 NEGOTIATED OFFICE AND SUBSISTENCE PAYMENTS. Charge to this minor object monthly payments to employes for the cost of office space and daily subsistence as stipulated in Appendices L, N, and O of the AFSCME Master Agreement. This is in lieu of actual reimbursement for meal expenses and to compensate employes for the cost of providing office space and telephone service.

123 SUMMER SCHOOL PAY. Charge to this minor object any amounts paid to state university faculty members for teaching classes during the summer session.

124 SERVICE, RECRUITMENT, AND RETENTION BONUS. Charge to this minor object all service payments made to corrections officers or psychiatric security aides and all recruitment and retention bonuses paid to nurses.

126 WAGES – CLINICIANS AND REGISTRARS. Charge to this minor object the payment of wages to clinicians and registrars.

127 WAGES – PATIENTS (DEPARTMENT OF PUBLIC WELFARE ONLY). Charge to this minor object all wages paid to patients in public welfare institutions.

128 WAGES – STUDENTS (STATE SYSTEM OF HIGHER EDUCATION ONLY). Charge to this minor object all payments made to student employes when the compensation is based on an hourly or daily wage.

139 EMPLOYES' HEALTH BENEFITS – STATE SHARE. Charge to this minor object the state's share of employe health benefits. (These are costs related to the employe units for which the state's share of hospital and medical insurance and health and welfare benefits have been combined into one rate.)

140 EMPLOYES' HEALTH AND WELFARE FUND – STATE SHARE. Charge to this minor object all expenditures for contributions to the Employes' Health and Welfare Fund.

141 EMPLOYES' HOSPITALIZATION INSURANCE – STATE SHARE. Charge to this minor object the state's share of employes' hospitalization insurance premium costs.

142 ANNUITANTS' HOSPITALIZATION INSURANCE – STATE SHARE. Charge to this minor object the state's share of annuitants' hospitalization insurance premium costs.

143 SOCIAL SECURITY CONTRIBUTIONS – STATE SHARE. Charge to this minor object the state's share of social security contributions.

144 RETIREMENT CONTRIBUTIONS – STATE SHARE. Charge to this minor object the state's share of retirement contributions.

145 STATE WORKMEN'S INSURANCE PREMIUM PAYMENTS. Charge to this minor object all expenditures for workmen's compensation insurance premiums.

146 EMPLOYES' GROUP LIFE INSURANCE – STATE SHARE. Charge to this minor object the state's share of employees' group life insurance premium costs.

147 OUT-SERVICE TRAINING. Charge to this minor object educational costs such as tuitions, registration fees for out-service training, lab fees, the cost of course required equipment, and related costs involved in out-service training of state employees. Out-service training refers to job-related educational courses, workshops, and seminars sponsored by entities other than state government. Do not charge Conference Registrations (151) or In-Service Training (152) to this minor object.

148 UNEMPLOYMENT COMPENSATION – STATE SHARE. Charge to this minor object reimbursements to OES for unemployment compensation claims paid by them to state employees (agencies are billed by OES).

149 GENERAL PAY INCREASE – CASH PAYMENT. Charge to this minor object cash payments to eligible employees who do not receive an increase in their base salary whenever a general/contract pay increase is granted.

150 SICK LEAVE PAYOUT. Post to this minor object any amount of money paid to employees who retire and are eligible to receive a percentage of their accumulated unused sick leave.

151 CONFERENCE REGISTRATIONS. Charge to this minor object registration fees for attendance at conventions, professional association meetings, and other conferences. Do not charge Out-Service Training (147) or In-Service Training (152) to this minor object.

152 IN-SERVICE TRAINING. Charge to this minor object costs for in-service training of Commonwealth employees. These costs will include contracted consultant costs to develop and/or conduct training, training supplies, contracts for purchase of instructional materials, registration fees for programs sponsored by entities of state government, and other costs related to in-service training. Do not charge Out-Service Training (147) or Conference Registrations (151) to this minor object.

153 MANAGEMENT PERFORMANCE AWARDS. Charge to this minor object management performance awards applicable to qualifying management employees.

154 HOLIDAY COMPENSATORY TIME. Charge to this minor object money paid to employees for compensatory time earned while working a holiday. This minor object is intended for use in situations where an employee's position or work requirements preclude the scheduling of compensatory time off.

155 ANNUAL LEAVE PAYOUT. Charge to this minor object any amount of money paid to employees who separate from state service and are to receive a lump sum payment for unused annual leave. This minor object also includes state policemen who are paid at the end of each calendar year for all unused accumulated annual leave in excess of the yearly maximum.

156 STRESS IMPACT PAYMENTS. Charge to this minor object stress impact payments awarded by arbitration to employees of bargaining unit H-1 on October 12, 1987, for working under conditions of stress at state correctional and public welfare institutions. These payments are effective January 1, 1988.

157 PAYMENTS IN LIEU OF OVERTIME – ATTORNEY GENERAL. Charge to this minor object all payments in lieu of overtime paid to Medical Investigators 2, Narcotics Agents 2, and Special Agents 2, who are employed by the Office of Attorney General.

158 WEEKEND DIFFERENTIAL PAY. Charge to this minor object additional compensation paid to eligible nurses who work on a weekend shift that qualifies for weekend differential payments (Department of Public Welfare only). Do not charge Shift Differential Pay (113) to this minor object.

159 TRAINING DIFFERENTIAL PAY. Charge to this minor object additional compensation paid to eligible employees in bargaining unit A-1 who are assigned to develop and/or conduct formalized training sessions, as stipulated in Appendix N of the AFSCME Master Agreement.

160 STIPEND FOR ACTIVE DUTY MILITARY RESERVISTS. Charge to this minor object a stipend of \$400 per month paid to state employees for time served on active duty in the military reserves, on or after August 1, 1990. In addition to the stipend, extended benefits to include Medical Hospital, Group Life Insurance, and Health and Welfare will be provided to the reservists.

170 LITIGATION/ARBITRATION PAYOUTS. Charge to this minor object lump sum payments to employees resulting from litigation/arbitration awards (not to be construed as salary or wages).

197 INDIRECT COST TRANSFER – PERSONNEL SERVICES. Post to this minor object any indirect personnel service costs which are incurred in a state appropriation (ledger code 1, 2, or 3) and subsequently transferred to a federal appropriation (ledger code 7 or 8) via appropriation expenditure adjustment. An example would be the application of the departmental overhead rate negotiated for the Federal Cost Allocation Plan or the rate specified in an individual federal grant. Special funds may utilize this object to transfer indirect costs to federal programs within federally augmented state appropriations.

198 LAPSE – PERSONNEL SERVICES (COMPTROLLER USE ONLY). Charge to this minor object the amount of lapses applicable to major object 100.

199 PERSONNEL SERVICES – TRANSFERS (DEPARTMENT OF PUBLIC WELFARE ONLY). Post to this minor object the transfer of expenditures for personnel services between state appropriations and related federal appropriations and/or federal executive authorizations.

200 TRANSFERS FROM STATE TO FEDERAL APPROPRIATIONS

This major object includes personnel, operating, fixed asset costs, grants and subsidies, and non-expense items which were incurred in a state appropriation and subsequently transferred to a federal appropriation or executive authorization (ledger 7 or 8) via appropriation expenditure adjustment. This major object is not applicable to special funds which do not receive federal appropriations or executive authorizations.

201 TRANSFERS FROM STATE TO FEDERAL APPROPRIATIONS, UNSPECIFIED. Commitments and expenditures are not charged to this minor object – allotments only.

210 TRANSFER OF PERSONNEL SERVICES. Charge to this minor object the transfer of expenditures for personnel services between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

217 TRANSFER OF INDIRECT PERSONNEL SERVICES. Charge to this minor object the transfer of expenditures for indirect personnel services between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

230 TRANSFER OF OPERATIONAL EXPENSES. Charge to this minor object the transfer of expenditures for operational expenses between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

237 TRANSFER OF INDIRECT OPERATIONAL EXPENSES. Charge to this minor object the transfer of expenditures for indirect operational expenses between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

240 TRANSFER OF FIXED ASSET COSTS. Charge to this minor object the transfer of expenditures for fixed asset costs between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

247 TRANSFER OF INDIRECT FIXED ASSET COSTS. Charge to this minor object the transfer of expenditures for indirect fixed asset costs between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

260 TRANSFER OF GRANTS AND SUBSIDIES. Charge to this minor object the transfer of expenditures for grants and subsidies between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

267 TRANSFER OF INDIRECT GRANTS AND SUBSIDIES. Charge to this minor object the transfer of expenditures for indirect grants and subsidies between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

280 TRANSFER OF NON-EXPENSE ITEMS. Charge to this minor object the transfer of expenditures for non-expense items between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

287 TRANSFER OF INDIRECT NON-EXPENSE ITEMS. Charge to this minor object the transfer of expenditures for indirect non-expense items between state appropriations/executive authorizations and related federal appropriations/executive authorizations.

298 LAPSE – TRANSFERS FROM STATE TO FEDERAL APPROPRIATIONS (COMPTROLLER USE ONLY). Charge to this minor object the amount of lapses applicable to major object 200.

300 OPERATIONAL EXPENSES

This major object includes the cost of commodities, substances, or manufactured articles used or consumed in current operations or processed in the construction or manufacture of articles. Supplies also include minor equipment, expendable tools, and other articles not meeting the criteria for machinery and equipment set forth in the definition of major object 400. This major object also includes services performed by state or outside agencies which may include the use of equipment or the furnishing of commodities in connection with these services under express or implied contracts.

301 OPERATIONAL EXPENSES, UNSPECIFIED. Commitments and expenditures are not charged to this minor object – allotments only.

302 AUDITOR GENERAL SERVICES. Charge to this minor object the cost of Auditor General services.

303 MAINTENANCE RECOVERED (COMPTROLLER USE ONLY). Post to this minor object the amount of employe maintenance benefits recovered from payroll deductions.

304 CIVIL SERVICE COMMISSION SERVICES. Charge to this minor object the cost of State Civil Service Commission services.

305 CONTRACTED REPAIRS. Charge to this minor object the cost of all contracted repairs to buildings, grounds, roads, fixed and movable equipment, and furniture. Maintenance and repair work performed by state employes should be excluded. Repairs are defined as costs which will restore the asset to that condition which will permit the effective use of the asset up to but not beyond its previously determined useful life. Costs incurred for replacement of a portion of the asset, which render the asset capable of performing beyond its present useful life, should be charged to the appropriate minor object under major object 400.

306 CLASSIFICATION AND PAY SERVICES. Charge to this minor object the cost for classification and pay services provided by the Bureau of Personnel, Governor's Office of Administration.

307 PURCHASING SERVICES. Charge to this minor object the cost of purchasing services performed by the Department of General Services. Include cost of negotiating leases, etc.

308 EDP SERVICES – COMMONWEALTH PROVIDED. Charge to this minor object costs of electronic data processing services provided and billed by one Commonwealth agency to another; i.e., data entry services, Commonwealth supplied consulting services, EDP systems development, production, and maintenance services. Central systems services provided by the Office of the Budget or Office of Administration, including the annual Commonwealth Technology Center and Consolidated Data Information Center billings, should not be charged to this object (see object 310).

309 CONSULTANT FEES. Charge to this minor object the cost of a contract with an outside agency, institution, organization, specialist, or expert where the result anticipated from the contract meets one of the following criteria: (a) advice or recommendations on a course of action the Commonwealth should follow; (b) review or evaluation of an existing or proposed state program, project, or procedure; (c) guidance on how to reach a desired goal; (d) development of a plan of action; (e) evaluation of a technical design for a state project. Examples for use are: a consultant contract to submit recommendations on a state regulation or an architect's contract to develop an analysis of an existing radiologic survey program.

310 SPECIALIZED SERVICES. Charge to this minor object the cost of contracts with or services purchased from an internal (Commonwealth) or outside agency, institution, organization, specialist, or expert, where the result anticipated from the service meets one of the following criteria: (A) technical design or drawing of a state project; (B) contribution to the operation or administration of a state program; (C) statistical data or studies directly useful in the administration of a state program; (D) interagency Commonwealth services. Only those services which cannot be charged to any of the other minor objects are to be charged to 310. Examples for use are: architect's drawings, deworming of dogs, testing of water samples, annual Office of Administration, Bureau of Management Consulting contracts, or a contract to coordinate construction of a facility.

311 TREASURY DEPARTMENT SERVICES. Charge to this minor object the cost of Treasury Department services.

312 LEGAL FEES. Charge to this minor object all legal fees and legal services to include notary fees, court costs, witness fees, recording services, transcripts of testimony, stenographic services, recording of deeds, prothonotary services, etc.

315 CLINIC SERVICES – MEDICAL, MENTAL, AND DENTAL. Charge to this minor object the expenses incurred for casefinding, diagnostic, and treatment clinic services, and for well-child and pre-natal clinic, including the fees of medical, dental, and other clinicians, nurses, and therapists, and those for laboratory, X-ray, and outpatient hospital services.

316 CONFERENCE EXPENSES. Charge to this minor object the contracted costs involved in conferences or meetings, to include space rental, contracted meals, and related expenses that are a part of the conference.

317 RELOCATION EXPENSES. Charge to this minor object the cost of office moving expenses and employe moving expenses authorized in Section 216 of the Administrative Code.

318 CONTRACTED PERSONNEL SERVICES. Charge to this minor object the contracted cost of personnel hired through independent employment contractors to perform Commonwealth duties but who are not on the state's payroll.

320 PRINTING. Charge to this minor object the cost of all printing, engraving, duplicating, binding, blueprinting, photostating, and similar services performed by outside agencies and other state departments. This should include the cost of paper or other supplies necessary to and billed as part of the service. Blank forms, letterheads, stationery, and similar items, as well as paper and other supplies to be used by a department or agency for duplicating or multilithing, should be charged to minor object 385 Office Supplies.

321 HOSPITAL CARE – MEDICAL, MENTAL, AND DENTAL. Charge to this minor object the expenses incurred for regular, special, intensive, or all-inclusive hospital care for those admitted as inpatients sponsored by the state. This item may not include outpatient services.

322 PROSTHETIC APPLIANCES. Charge to this minor object the expenses incurred for the replacement of an absent part by an artificial one, and for the provision of braces and other devices required as an aid or corrective in study, treatment, or other effort – including eyeglasses, hearing aids, repairs, parts, and accessories; speech, dental, and other such appliances; and orthopedic shoes.

325 ADVERTISING. Charge to this minor object the cost of space on billboards, in newspapers, magazines, and other publications, time on radio and television, motion pictures, film strips, and mass media promotional tapes, and all advertising agency fees.

326 CONFERENCE EXPENSES – PROMOTIONAL ACTIVITIES. Charge to this minor object the cost of marketing and sales promotion activities that take place at conferences, seminars, and other similar events, where Commonwealth agencies or departments attending these conferences act as participants in the promotion of Commonwealth programs and/or products. This minor object should be used to charge expenses for conferences not sponsored by the Commonwealth, whereas minor object 316 – Conference Expenses is used for Commonwealth sponsored conferences.

- **327 INTEREST EXPENSE – MASTER LEASE AND INSTALLMENT PURCHASE ACQUISITIONS.**
- Charge to this minor object the interest expense portion of the semiannual principal and interest payments as stipulated on the Master Lease Schedule of Net Rentals, and the interest expense portion of
- installment purchase acquisitions. The principal portion of these purchases should be charged to the
- appropriate fixed asset minor object (400).

- **328 TELECOMMUNICATIONS TOLL FREE INBOUND SERVICES.** Charge to this minor object all
- costs associated with inbound toll free telephone services such as 800 or 900 service. This includes
- installation costs, basic monthly fees, and usage charges.

329 INTEREST/UTILITY LATE CHARGE PENALTIES. Charge to this minor object all late charge penalties applicable to late payments to vendors including the interest penalties paid in accordance with Act 266 and late charge penalties paid to utility companies.

330 POSTAGE. Charge to this minor object the cost of postal services, including stamps, metered mail, permits in lieu of postage, registered mail, stamped postcards and envelopes, and rental of post office boxes.

331 FREIGHT. Charge to this minor object all cartage and "freight out" costs. As a general rule, "freight in" would be included in the purchase price of the item transported and thus would be charged with the item purchased. If the costs for freight and express cannot be charged properly with the item purchased, it will be necessary to post such expenditures to this minor object.

- **332 TELECOMMUNICATIONS RECURRING FIXED CHARGES.** Charge to this minor object all costs that are fixed, or flat rated, for each billing cycle. This includes monthly service and equipment charges for lines used to transmit voice, data, or video, as well as surcharges applied to any service. Note that many services have both a fixed component and a usage sensitive component. Only the fixed portion of the cost is charged to this minor object. Examples include: local measured voice service (may have a fixed line charge plus usage); WATS service (may have access line charge plus usage); ISDN service (may have access line charge plus usage); X.25 Packet Data Service (may have access line or port charge plus usage based on kilo-packets transmitted); frame relay; access charges (that is access line plus port charges if applied separately); fixed charges per PVC or SVC; metered use charges (fixed committed information rate and burst rate charges); Asynchronous Transfer Mode (ATM); access charges (access line plus port charges, if applied separately); fixed charges per PVC or SVC; metered use charges (fixed Sustained Cell Rate and Peak Cell Rate charges); dedicated circuit (line) charges (PBX trunks, dedicated data circuits, backbone network circuits, etc.).

- **333 TELECOMMUNICATIONS USAGE CHARGES.** Charge to this minor object all costs that are usage sensitive and vary for each billing cycle. This includes usage charges for voice, data, or video service. Note that many services have both a fixed component and a usage sensitive component. Only the usage portion of the cost is charged to this minor object. Examples include: Local measured telephone service (may have a fixed line charge plus usage based upon message units or minutes of use); used for voice or data; toll charges (dialed long distance telephone); used for voice or data; WATS service (may have access line charge plus usage based upon minutes of use); ISDN service (may have charge per channel plus usage based upon minutes of use); X.25 Packet Data Service (may have access line or port charge plus usage based on kilo-packets transmitted).

- **334 TELECOMMUNICATIONS NONRECURRING CHARGES.** Charge to this minor object telecommunications costs that are one time or nonrecurring. This includes installation charges and service calls.

335 TRAVEL. Charge to this minor object reimbursement to state employes, officials, members of boards, commissions, advisory committees, and others, for transportation (including mileage allowance for use of private cars), meals, lodging, communication expense, and other necessary expenses incurred while traveling on official state business.

336 RADIO EQUIPMENT – LEASE. Charge to this minor object the cost of leasing radio equipment, including transmitters, receivers, antennae/towers, and remote control links or equipment.

337 MISCELLANEOUS TELECOMMUNICATIONS EQUIPMENT – LEASE. Charge to this minor object the cost of leasing facsimile, microwave, television equipment, etc.

338 TELECOMMUNICATIONS PURCHASING FUND REIMBURSEMENT. Charge to this minor object any reimbursement of telecommunications expenditures to the Purchasing Fund administered by the Department of General Services. This includes reimbursement for PA Network and other inter-agency billings for telecommunications costs. •

339 TRAVEL – OUT-SERVICE TRAINING. Charge to this minor object reimbursements to state employes and payments to transportation companies and hotels for transportation, lodging, and meals associated with out-service training. Do not include registration fees and other educational costs which should be charged to another minor object.

340 WATER AND SEWERAGE. Charge to this minor object the cost of water and sewerage.

341 ELECTRICITY. Charge to this minor object the cost of electric power.

342 HEATING FUEL. Charge to this minor object all costs for heating, cooking, and generating power, such as: coal, wood, oil, charcoal, and gas, and heating service when specifically identified. Do not include purchases of oil and gasoline for motor vehicles.

343 PURCHASING CARD PURCHASES. Charge to this minor object the costs of purchases made with a Commonwealth purchasing card.

344 PURCHASING CARD PURCHASES IN DISPUTE. Charge to this minor object the costs of purchasing card purchases in dispute and pending resolution by the card issuer.

345 EDP CONTRACTUAL SERVICES – VENDOR PROVIDED. Charge to this minor object costs of vendor (or non-Commonwealth) provided electronic data processing services; i.e., computer services, data entry services, feasibility studies, systems design and development, software development, backup facilities, etc. Do not charge vendor provided software (348), equipment rentals (346, 347, 375), or contracted equipment maintenance (365) to this minor object.

347 EDP EQUIPMENT RENTAL – WORD PROCESSING. Charge to this minor object rental costs for word processing whether supported by a computer or self-standing. (These are electronic office machines with removable and/or fixed storage capacity upgradable beyond 3000 characters). Rental of micro/personal computers is charged to minor object 375.

348 EDP SOFTWARE – VENDOR PROVIDED. Charge to this minor object rental costs and annual upgrade/maintenance fees for proprietary software, i.e., operating systems, language processors, data base management, communication handlers, and other specialized software products.

350 SUBSCRIPTIONS. Charge to this minor object the cost of subscriptions for periodicals such as technical and scientific journals, magazines, newspapers, etc. and similar services purchased on a subscription basis. Costs for purchasing books should be charged to minor object 386 – Educational Supplies and Services.

351 MEMBERSHIP DUES. Charge to this minor object the cost of membership dues paid to organizations and associations.

352 EDUCATIONAL BOOKS. Charge to this minor object the cost of textbooks, teachers' textbook editions, student workbooks, reference books, textbook binding and other repairs associated with books, and any other books which will be used in the classroom.

353 CARPENTRY (PA PORT AUTHORITIES ONLY). Charge to this minor object all costs of carpentry work, such as contracted labor and materials.

354 MASONRY (PA PORT AUTHORITIES ONLY). Charge to this minor object all costs of masonry, such as contracted labor and materials.

355 INSURANCE, SURETY, AND FIDELITY BONDS. Charge to this minor object expenditures for surety bonds and casualty, burglary, fire, liability, marine, and other commercial insurance.

356 ELECTRICAL (PA PORT AUTHORITIES ONLY). Charge to this minor object all costs of electrical work, such as contracted labor and materials.

357 PLUMBING (PA PORT AUTHORITIES ONLY). Charge to this minor object all costs of plumbing work, such as contracted labor and materials.

358 ROOFING (PA PORT AUTHORITIES ONLY). Charge to this minor object all costs of roofing work, such as contracted labor and materials.

359 STRUCTURAL (PA PORT AUTHORITIES ONLY). Charge to this minor object contracted labor and materials costs not attributable to minor objects 353, 354, 356, 357, and 358.

360 MOTORIZED EQUIPMENT SUPPLIES. Charge to this minor object the cost of supplies and parts (gas, oil, tires, batteries, etc.) necessary for the operation of motorized equipment including automobiles, trucks, motorcycles, airplanes, motorboats, etc.

361 MOTORIZED EQUIPMENT REPAIRS. Charge to this minor object the cost of outside maintenance and repairs to motorized equipment.

362 CONTRACTED EDUCATIONAL SERVICES. Charge to this minor object the costs for contracted instructional services, i.e., subcontracts for instruction, educational programs which are subcontracted to school districts, colleges, area vocational technical schools, etc.

365 CONTRACTED MAINTENANCE SERVICES – DATA PROCESSING. Charge to this minor object the cost of data processing equipment service contracts.

366 CONTRACTED MAINTENANCE SERVICES – TELEPHONE EQUIPMENT. Charge to this minor object the cost of telephone equipment maintenance.

367 CONTRACTED MAINTENANCE SERVICES – BUILDINGS AND GROUNDS. Charge to this minor object the cost of outside janitorial services, window cleaning, garbage and refuse removal, laundry, dry cleaning, and payments to the Department of General Services for repairs and maintenance.

368 CONTRACTED MAINTENANCE SERVICES – OFFICE EQUIPMENT. Charge to this minor object the cost of office equipment service contracts.

369 CONTRACTED MAINTENANCE SERVICES – OTHER. Charge to this minor object costs of maintenance service contracts which cannot be identified with minor objects 365 through 368.

370 RENT OF REAL ESTATE. Charge to this minor object the payment of rent for leasing land, buildings, and structures, but do not charge prorata share of Department of General Services' costs for leasing space for Commonwealth agencies, use 307 for these charges.

371 NEGOTIATED OFFICE AND SUBSISTENCE PAYMENTS (Fish and Game Commissions only). Charge to this minor object monthly payments to employees for rental of office space and daily subsistence as stipulated in the K-1 Bargaining Unit Union Contract.

372 FISH FOOD (Fish Commission only). Charge to this minor object the cost of food consumed by fish.

373 FEDERAL EXCISE TAX ON GASOLINE. Charge to this minor object the cost of the federal excise tax on gasoline purchases. The *Tax Reform Act of 1986* requires the payment of the federal gasoline tax by state and local governments even though they are exempt from the payment. Therefore, the Commonwealth is required to pay the tax to the vendor and subsequently file for a refund from the Internal Revenue Service.

374 INTRAVENOUS SOLUTIONS. Charge to this minor object the cost of all intravenous solutions used in the treatment of patients.

375 EDP EQUIPMENT RENTAL – COMPUTERS AND PERIPHERALS. Charge to this minor object rental costs for digital, analog, or hybrid mainframe computers, minicomputers, micro/personal computers and all auxiliary and peripheral equipment such as terminals, data reduction, unit record, front-end processors, printers, disks, tape drives, plotters, tape cleaners, tape testers, concentrators, multiplexors, etc. Do not charge services (308, 345), contracted equipment maintenance (365), data circuits and modems (346), word processing equipment (347), or software (348) to this minor object.

376 MOTORIZED EQUIPMENT RENTALS. Charge to this minor object the cost of renting motorized equipment. Include the charges from the Department of General Services for the rental of motorized equipment.

377 OTHER EQUIPMENT RENTALS. Charge to this minor object the cost of renting office equipment and other equipment rentals which are not properly chargeable to minor objects 375 or 376.

378 PAROLE CLOTHING. Charge to this minor object the cost of all clothing for parolees including accessories (belts, ties, etc.) and footwear.

379 DRUGS. Charge to this minor object the cost of all drugs used in the treatment of patients.

380 LABORATORY SUPPLIES. Charge to this minor object the cost of all drugs, chemicals, laboratory apparatus, laboratory test animals, and other supplies used in conducting laboratory work.

381 MEDICAL SUPPLIES (OTHER THAN DRUGS). Charge to this minor object the cost of all supplies other than drugs used in the treatment of patients.

382 WEARING APPAREL. Charge to this minor object the cost of all clothing including accessories (belts, ties, etc.), clothing material, footwear, materials for footwear, sewing materials, (buttons, thimbles, tapes, braids, etc.) and yard goods for wearing apparel.

383 FOOD. Charge to this minor object the cost of food and beverages consumed by humans. Expenditures for livestock and poultry, when purchased primarily for human consumption, should be posted to this minor object. The cost of feed and forage for animal consumption should be charged to minor object 387, Agricultural Supplies and Services.

384 HOUSEKEEPING SUPPLIES. Charge to this minor object expenditures for materials and supplies purchased, including yard goods for housekeeping supplies, in connection with the performance of general housekeeping services. General types of items which should be charged to this minor object include bedding supplies (mattresses, except aqua mattresses, quilts, bedspreads, sheets, blankets, pillows, etc.); cleaning supplies (detergents, soaps, starches, clothespins, brooms, brushes, mops, sponges, etc.); toilet articles (cosmetics, deodorants, dentifrices, shaving supplies, etc.); linens, tableware, and kitchenware (tablecloths, cutlery, dishes, pots and pans, and other kitchen utensils); and window coverings and accessories (window shades, venetian blinds, curtains, and various window accessories).

385 OFFICE SUPPLIES. Charge to this minor object the cost of supplies and minor equipment consumed or used in the day-to-day operation of an office; for example, blank paper, writing materials, envelopes, letterheads, rubberstamps, office forms, binders, waste baskets, typewriter ribbons, stencils, pencil sharpeners, printing supplies, and drafting and engineering supplies.

386 EDUCATIONAL SUPPLIES AND SERVICES. Charge to this minor object the cost of classroom and other educational supplies (maps, blackboard erasers, educational materials, rehabilitative supplies, woodcraft, clay, leathercraft, jewelers' supplies, musical supplies, etc.) and educational mass media material (tapes, films, film strips, etc.) for use in instruction geared primarily for non-Commonwealth employees.

387 AGRICULTURAL SUPPLIES AND SERVICES. Charge to this minor object the cost of contracting animal services (testing milk samples, breeding services, etc.) and animal supplies (animal feed and forage, materials and supplies used to treat food and forage, etc.). Costs of contracting plant services (spraying plants, trimming service, etc.) and plant supplies (plants, seeds, chemicals, fertilizers, and all necessary small maintenance tools for farms, parks, forests, lawns, etc.) should be charged to this minor object.

388 RECREATIONAL SUPPLIES AND SERVICES. Charge to this minor object the cost of contracted recreational services (camp counselor services, rental of games, etc.) and the cost of athletic and playground supplies (balls, bats, baseball and softball gloves, tennis nets, games, toys, etc.).

389 RELIGIOUS SUPPLIES. Charge to this minor object the cost of all supplies used in religious ceremonies.

390 MAINTENANCE MATERIALS AND SUPPLIES. Charge to this minor object the cost of all replacement and repair parts for machinery and equipment, except motor vehicles, and materials and supplies to be used in the repair, alteration, or upkeep of buildings and grounds, when the work is to be done by state employees. Also include the cost of small tools used in repair and maintenance work or in manufacturing operations.

391 LIBRARY MATERIALS AND SUPPLIES. Charge to this minor object the cost of books, binding, repairing, etc., of library books.

392 INTRA-AGENCY REALLOCATIONS – CENTRAL SERVICES. Post to this minor object the reallocations of central service costs initially charged to a single cost center within any agency. Reallocated amounts are credited to the cost center initially charged and debited to the cost centers being charged. Agency-wide, this amount must balance zero. Examples of central service costs subject to reallocation are: Civil Service Commission services, classification and pay services, and CTC charges.

394 INVENTORY – RAW MATERIALS. Charge to this minor object materials which will be used in the production of a finished product. The charges in this minor object will not be distributed to any other minor object.

395 INVENTORY. Charge to this minor object items which ultimately will be classified as other minor objects (office supplies, office equipment, medical supplies, food, recreational supplies, etc.).

396 OTHER SERVICES AND SUPPLIES (NOT OTHERWISE CLASSIFIED). Charge to this minor object purchases which cannot properly be allocated to one of the above minor objects. Generally, items charged to this minor object will be peculiar to only one or two departments. For example, purchase of certain military and policy items such as ammunition, gas masks, and fingerprinting supplies should be charged to this minor object.

397 INDIRECT COST TRANSFER – OPERATIONAL EXPENSES. Post to this minor object any indirect operational expense costs which are incurred in a state appropriation (ledger code 1, 2, or 3) and subsequently transferred to a federal appropriation (ledger code 7 or 8) via appropriation expenditure adjustment. An example would be the application of the departmental overhead rate negotiated for the Federal Cost Allocation Plan or the rate specified in an individual federal grant. Special funds may utilize this object to transfer indirect costs to federal programs within federally augmented state appropriations.

398 LAPSE – OPERATIONAL EXPENSES (COMPTROLLER USE ONLY). Charge to this minor object the amount of lapses applicable to major object 300.

399 OPERATIONAL EXPENSES – TRANSFERS (DEPARTMENT OF PUBLIC WELFARE ONLY). Charge to this minor object the transfer of expenditures for operational expenses between state appropriations and related federal appropriations and/or federal executive authorizations.

400 FIXED ASSETS

This major object includes assets which meet the following two general criteria, when the individual item costs more than \$5,000.00, unless specified otherwise.

1. Normally the assets are expected to have a useful life of more than one year. Articles likely to wear out, break, or be lost in less time should be charged to the appropriate supplies and materials minor object.

2. The assets can be used repeatedly without materially changing or impairing their physical condition and they can be kept in serviceable condition by normal repair, maintenance, or replacement of components.

Include: The net contract price of the article; transportation charges paid; installation or setup charges necessary to place the article in service; cost of accessories included with the article; and cost of major accessories or specially designed items to be used with the equipment such as snowplows, hoists, and power units to be truck-mounted.

This major object includes machinery, equipment, furniture, livestock, game, and poultry purchased primarily for farm stock, breeding, or similar use, land acquisitions, acquisitions of buildings and structures, capital improvements to buildings and structures, and nonstructural improvements.

401 FIXED ASSETS, NONSPECIFIED. Commitments and expenditures are not charged to this minor object – allotments only.

410 MOTOR VEHICLES. Charge to this minor object the cost of motor vehicles not properly chargeable to other minor objects. Include buses, motorcycles, aircraft, and the cost of components such as engines, bodies, or chassis to be assembled into complete vehicles.

411 AUTOMOBILES. Charge to this minor object the cost of automobiles and station wagons.

412 WATERCRAFT. Charge to this minor object the cost of motorboat, inboard or outboard motors, and watercraft accessories.

413 TRUCKS. Charge to this minor object the cost of jeeps, scouts, dump trucks, pickups, state trucks, or vans.

414 MOTOR VEHICLES – GFAAG. Charge to this minor object the cost of individual motor vehicles equal to or in excess of \$20,000 which are not properly chargeable to other minor objects. Includes buses, motorcycles, aircraft, and the cost of components such as engines, bodies, or chassis to be assembled into complete vehicles.

415 AUTOMOBILES – GFAAG. Charge to this minor object the cost of individual automobiles and/or station wagons equal to or in excess of \$20,000.

416 WATERCRAFT – GFAAG. Charge to this minor object the cost of individual motorboat, inboard or outboard motors, and watercraft accessories equal to or in excess of \$20,000.

417 TRUCKS – GFAAG. Charge to this minor object the cost of individual jeeps, scouts, dump trucks, pickups, state trucks, or vans equal to or in excess of \$20,000.

420 LIVESTOCK, GAME, AND POULTRY. Charge to this minor object the cost of such purchases when made primarily for stocking of farms, breeding, etc. Livestock or poultry purchased for other purposes should be classified under another minor object.

421 PURCHASE OF EDP EQUIPMENT – COMPUTERS AND PERIPHERALS – GFAAG. Charge to this minor object the purchase of individual mainframe computers, minicomputers, micro/personal computers, and auxiliary and peripheral equipment equal to or in excess of \$20,000, as detailed in the definition of object 375.

422 PURCHASE OF EDP EQUIPMENT – DATA CIRCUITS AND MODEMS – GFAAG. Charge to this minor object the purchase of individual private data transmission lines (owned) and modems equal to or in excess of \$20,000.

423 PURCHASE OF EDP EQUIPMENT – WORD PROCESSING – GFAAG. Charge to this minor object the purchase of individual word processing equipment equal to or in excess of \$20,000, whether supported by a computer or self-standing. (These are electronic office machines with removable and/or fixed storage capacity upgradable beyond 3,000 characters.)

425 PURCHASE OF EDP EQUIPMENT – COMPUTERS AND PERIPHERALS. Charge to this minor object the purchase of mainframe computers, minicomputers, micro/personal computers, and auxiliary and peripheral equipment, as detailed in the definition of object 375.

426 PURCHASE OF EDP EQUIPMENT – DATA CIRCUITS AND MODEMS. Charge to this minor object the purchase of private data transmission lines (owned) and modems.

427 PURCHASE OF EDP EQUIPMENT – WORD PROCESSING. Charge to this minor object the purchase of word processing equipment whether supported by a computer or self-standing. (These are electronic office machines with removable and/or fixed storage capacity upgradable beyond 3,000 characters.)

428 PURCHASE OF EDP SOFTWARE. Charge to this minor object the purchase of vendor provided software, i.e., operating systems, language processors, data base management, communication handlers, and other specialized software products. Annual fees for upgrades should be charged to object 348.

430 EQUIPMENT AND MACHINERY. Charge to this minor object the cost of equipment and machinery which cannot be charged to another 400 minor object.

431 PATTERNS, DIES, AND LASTS. Charge to this minor object the cost of patterns, dies, and lasts.

432 OFFICE EQUIPMENT. Charge to this minor object the cost of office equipment such as typewriters, calculators, water coolers, etc.

433 AGRICULTURAL EQUIPMENT AND MACHINERY. Charge to this minor object the cost of farm tractors, mowers, spreaders, and accessories.

434 HEAVY EQUIPMENT (OFF-ROAD). Charge to this minor object the cost of off-road construction vehicles such as graders, bulldozers, and any earth-moving equipment.

435 TELEPHONE EQUIPMENT – PURCHASE. Charge to this minor object the cost of installation, warranty, and equipment for telephone systems which, at the time of acquisition, becomes the property of the Commonwealth.

436 RADIO EQUIPMENT – PURCHASE. Charge to this minor object the cost of radio and all allied equipment which becomes the property of the Commonwealth at the time of acquisition.

437 MISCELLANEOUS TELECOMMUNICATIONS EQUIPMENT – PURCHASE. Charge to this minor object the cost of purchasing facsimile, microwave, and television equipment which becomes the property of the Commonwealth at the time of acquisition.

439 CONTINGENCY – FURNITURE AND EQUIPMENT (CAPITAL FACILITIES FUND ONLY). Allot to this minor object contingencies relating to furniture and equipment funding within the Capital Facilities Fund. This minor object is not to be charged with expenditures, but adjusted by allotment amendment for furniture and equipment expenditures made from other minor objects. Use this minor object in the Department of General Services Public Improvement Projects – Original Furniture and Equipment appropriations (038-015-299-XX-3) only.

440 FURNITURE AND FURNISHINGS. Charge to this minor object the cost of all office and household furniture and furnishings.

441 FURNITURE AND FURNISHINGS – GFAAG. Charge to this minor object the cost of all individual office and household furniture and fixtures equal to or in excess of \$20,000.

442 EQUIPMENT AND MACHINERY – GFAAG. Charge to this minor object the cost of individual equipment and machinery equal to or in excess of \$20,000 which cannot be charged to another 400 minor object.

443 OFFICE EQUIPMENT – GFAAG. Charge to this minor object the cost of individual office equipment equal to or in excess of \$20,000 such as typewriters, calculators, and water coolers.

444 AGRICULTURAL EQUIPMENT AND MACHINERY – GFAAG. Charge to this minor object the cost of individual farm tractors, mowers, spreaders, and accessories equal to or in excess of \$20,000.

445 HEAVY EQUIPMENT (OFF-ROAD) – GFAAG. Charge to this minor object the cost of individual off-road construction vehicles equal to or in excess of \$20,000 such as graders, bulldozers, and any earth-moving equipment.

446 TELEPHONE EQUIPMENT – PURCHASE – GFAAG. Charge to this minor object the cost of individual installation, warranty, and equipment for telephone systems equal to or in excess of \$20,000 which becomes the property of the Commonwealth at the time of acquisition.

447 RADIO EQUIPMENT – PURCHASE – GFAAG. Charge to this minor object the cost of individual radio and all allied equipment equal to or in excess of \$20,000 which becomes the property of the Commonwealth at the time of acquisition.

448 MISCELLANEOUS TELECOMMUNICATIONS EQUIPMENT – PURCHASE – GFAAG. Charge to this minor object the cost of purchasing individual facsimile, microwave, and television equipment equal to or in excess of \$20,000 which becomes the property of the Commonwealth at the time of acquisition.

450 LAND ACQUISITION. Charge to this minor object the cost of all land purchased by the state, including acquisition costs.

451 AGRICULTURAL CONSERVATION EASEMENTS. Charge to this minor object payments made to individuals, in accordance with *Act 149 of 1988*, for the purchase of agricultural conservation easements in order to prevent the development or improvement of land for any purpose other than agricultural production. This minor object is for use in the Agricultural Conservation Easement Purchase Fund only.

460 BUILDINGS AND STRUCTURES. Charge to this minor object the cost of all buildings and other structures and all attached fixtures and fixed equipment (wiring, plumbing pipes, heating and cooling fixtures, boilers, compressors, generators, etc.). Also charge the cost of capital improvements to existing structures providing the improvement extends the life, increases the usefulness or book value of the asset, or changes the function of the structure.

461 GENERAL CONSTRUCTION CONTRACTS – PUBLIC IMPROVEMENT (CAPITAL FACILITIES FUND ONLY). Charge to this minor object the cost of general construction contracts relating to public improvement projects.

462 HEATING CONTRACTS – PUBLIC IMPROVEMENT (CAPITAL FACILITIES FUND ONLY). Charge to this minor object the cost of general construction contracts relating to public improvement projects.

463 PLUMBING CONTRACTS – PUBLIC IMPROVEMENT (CAPITAL FACILITIES FUND ONLY). Charge to this minor object the cost of plumbing contracts relating to public improvement projects.

464 ELECTRIC CONTRACTS – PUBLIC IMPROVEMENT (CAPITAL FACILITIES FUND ONLY). Charge to this minor object the cost of electric contracts relating to public improvement projects.

465 MISCELLANEOUS CONTRACTS – PUBLIC IMPROVEMENT (CAPITAL FACILITIES FUND ONLY). Charge to this minor object the cost of contracts relating to public improvement projects which cannot be assigned to objects 461 thru 464 or 466.

466 HAZARDOUS/ENVIRONMENTAL SPECIALTY CONTRACTS – PUBLIC IMPROVEMENT (CAPITAL FACILITIES FUND ONLY). Charge to this minor object the cost of hazardous material abatement and environmental protection/cleanup contracts relating to public improvement projects.

467 PROFESSIONAL FEES – PUBLIC IMPROVEMENT (CAPITAL FACILITIES FUND ONLY). Charge to this minor object professional fees relating to public improvement projects.

468 CONSTRUCTION CONTINGENCY – PUBLIC IMPROVEMENT (CAPITAL FACILITIES FUND ONLY). Credit to this minor object the contingency applicable to the construction costs of public improvement projects. Charge to this minor object any withdrawals from construction contingency assigned to objects 460–466.

469 CONTINGENCY – PUBLIC IMPROVEMENT (CAPITAL FACILITIES FUND ONLY). Credit to this minor object non-construction contingencies relating to public improvement projects. Charge to this minor object any withdrawals from the contingency assigned to objects 450 and 460–467.

470 NONSTRUCTURAL IMPROVEMENTS. Charge to this minor object expenditures of a contractual nature of alterations or improvements to land (fences, roadways, walks, grading and terracing, etc.) or the construction or installation of exterior water, steam, sanitary sewer, telephone, and electric lines.

490 HISTORIC ARTIFACTS. Charge to this minor object the cost of historic, cultural, or artistic objects acquired for permanent collection, exhibit, research, or interpretation including, but not limited to the purchase of antique vehicles, furniture, textiles, works of art, documents, firearms, military items, glass, porcelain, metal, wood, and paper.

497 INDIRECT COST TRANSFER – FIXED ASSETS. Post to this minor object any indirect fixed asset costs which are incurred in a state appropriation (ledger code 1, 2, or 3) and subsequently transferred to a federal appropriation (ledger code 7 or 8) via appropriation expenditure adjustment. An example would be the application of the departmental overhead rate negotiated for the Federal Cost Allocation Plan or the rate specified in an individual federal grant. Special funds may utilize this object to transfer indirect costs to federal programs within federally augmented state appropriations.

498 LAPSE – FIXED ASSETS (COMPTROLLER USE ONLY). Charge to this minor object the amount of lapses applicable to major object 400.

499 FIXED ASSETS – TRANSFERS (DEPARTMENT OF PUBLIC WELFARE ONLY). Charge to this minor object the transfer of expenditures for fixed assets between state appropriations and related federal appropriations and/or federal executive authorizations.

**500 SPECIAL PURPOSE EXPENSES – OFFICE OF EMPLOYMENT
SECURITY, DEPARTMENT OF LABOR AND INDUSTRY (FUND 026 ONLY),
AND THE PENNSYLVANIA LIQUOR CONTROL BOARD**

This major object is used to record special purpose expenses incurred by the Office of Employment Security, Department of Labor and Industry and the Pennsylvania Liquor Control Board **only**.

502 PREPAID CIVIL SERVICE (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record payments in the Agency Fund for Civil Service Invoices without recording an associated expense transaction.

503 PREPAID NETWORK DATA SERVICE (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record payments in the Agency Fund for Network Data Service Invoices without recording an associated expense transaction.

- **504 PREPAID CTC SERVICES (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY).** Used to record payments in the Agency Fund for CTC Services Invoices without recording an associated expense transaction.

505 PREPAID AUTOMATED TECHNICAL SERVICES (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record payments in the Agency Fund for Automated Technical Services Invoices without recording an associated expense transaction.

506 PREPAID REAL ESTATE SERVICES (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record payments in the Agency Fund for Real Estate Services Invoices without recording an associated expense transaction.

507 PREPAID LIABILITY INSURANCE (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record payments in the Agency Fund for Liability Insurance Invoices without recording an associated expense transaction.

508 PREPAID TORT CLAIMS (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record payments in the Agency Fund for Tort Claims Invoices without recording an associated expense transaction.

- **509 PREPAID CLASSIFICATION AND PAY-CTC (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY).** Used to record payments in the Agency Fund for Classification Pay-CTC Invoices without recording an associated expense transaction.

510 INDIRECT COST LIABILITY (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record payments in the Agency Fund for Indirect Cost Invoices without recording an associated expense transaction.

511 A/P IBM LEASE-CLEARING (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record payments in the Agency Fund for IBM Lease Invoices without recording an associated expense transaction. This is used in conjunction with the Systems Management Facility (SMF) charges.

512 A/P IBM MAINTENANCE-CLEARING (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record payments in the Agency Fund for IBM Maintenance Invoices without recording an associated expense transaction. This is used in conjunction with the Systems Management Facility (SMF) charges.

513 ACCRUED HOSPITALIZATION – INTERMITTENT EMPLOYEE (AGENCY FUND) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). (Prepaid). Used to record actual payments in the Agency Fund for Hospitalization – Intermittent Employees Invoices without recording an associated expense transaction.

514 CLOSING ENCUMBRANCES – SUPPLIES (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for Operational Expenses relating to supplies.

515 CLOSING ENCUMBRANCES – TELEPHONE SERVICES (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for Operational Expenses relating to telephone services.

516 CLOSING ENCUMBRANCES – POSTAGE (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for Operational Expenses relating to postage.

517 CLOSING ENCUMBRANCES – TRAVEL (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for Operational Expenses relating to Travel.

518 CLOSING ENCUMBRANCES – RENTING EQUIPMENT (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for Operational Expenses relating to renting equipment.

519 NON-CAPITAL EQUIPMENT PURCHASE (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Charge to this account the cost of purchasing non-expendable property which is carried on the Property Master File on a quantitative basis only. To qualify for this category, an acquisition must meet the following criteria:

- a. Complete in itself and is not consumed.
- b. Does not lose its identity or become a permanent component part of another asset when placed in use.
- c. Expected useful life of one year or more.
- d. Unit cost of less than \$500.00 and more than \$25.00.

520 CLOSING ENCUMBRANCES – MAINTENANCE AND REPAIRS (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for Operational Expenses relating to maintenance and repairs.

521 CLOSING ENCUMBRANCES – PREMISE RENT (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for Operational Expenses relating to Premise Rent.

522 INT/LONG-TERM PREMISES CONTRACTS (DEPARTMENT OF LABOR AND INDUSTRY ONLY). This account is charged with the interest portion of payments made in connection with a lease-purchase contract.

523 BOND PRINCIPAL (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record bond principal amounts on General Services Agency (GSA) rental purchase payments.

524 CLOSING ENCUMBRANCES – MAINTENANCE (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for maintenance.

525 UC TREASURY SERVICES (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Charge to this account the cost of the disbursing of Unemployment Compensation payment checks by the Treasury Department.

- **526 DATA PROCESSING (CTC AND OB) (DEPARTMENT OF LABOR AND INDUSTRY ONLY).**
- Charge to this account the cost of data processing performed by central system services. (Only CTC, BMIS, and Office of the Budget annual billings).

527 COMPTROLLER SERVICES (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Charge to this account the cost of direct personnel salaries and benefits of the Comptroller's Office for services rendered.

528 PAYROLL DEDUCTION ACCOUNTING (OB) (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Charge to this account the cost of maintaining the restricted receipts accounts of the Commonwealth Payroll Deduction Program.

529 OTHER STATE AGENCIES (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Charge to this account the cost of services provided by state agencies which cannot be charged to any other account.

530 CLOSING ENCUMBRANCES – SERVICES (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for Operational Expenses relating to services provided.

531 DIRECT COST SYSTEM CHARGES (DEPARTMENT OF LABOR AND INDUSTRY ONLY). This account should be charged when personnel from the other Department of Labor and Industry funding streams provide services for OES.

532 CLOSING ENCUMBRANCES – DIRECT PAYMENTS (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for direct payments.

533 TRANSPORTATION, SUBSISTENCE, ETC (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Payments to schools under contracts awarded through TAA regulations for transportation or subsistence.

534 JOB SEARCH (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Payments to schools under contracts awarded through TAA regulations for job search.

535 RELOCATION (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Payments to schools under contracts awarded through TAA regulations for relocation.

536 TUITIONS (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Payments to schools under contracts awarded through TAA regulations for tuition.

537 CLOSING ENCUMBRANCES – TAA REGULATIONS (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for TAA regulations.

538 SPECIAL PRINTING AND BINDING (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Charge to this account the costs incurred for printing and binding of pamphlets, publications, and public information material that is not routine in nature. For example, any amendments or changes to the State Employment Security Law, when printed, are charged to this account.

539 CLOSING ENCUMBRANCES – OTHER EXPENDITURES (DEPARTMENT OF LABOR AND INDUSTRY ONLY). Used to record closing encumbrances for Operational Expenses relating to other expenditures.

600 SUBSIDIES AND GRANTS

This major object includes all payments made by the state to political subdivisions, individuals, institutions, and organizations for which no direct services are rendered to the state. Awards, bounties, and indemnities are also included in this major object.

601 SUBSIDIES AND GRANTS – NONSPECIFIED. Commitments and expenditures are not charged to this minor object – allotments only.

610 GRANTS AND PAYMENTS TO INDIVIDUALS. The following types of payments are charged to this minor object: public assistance grants made to or on behalf of individuals (Aid to Dependent Children, Old Age Assistance, Aid to the Blind, etc.), payment of bounties, indemnities, judgements and claims, and pension payments to former employees. Do not charge refunds of revenue which are properly chargeable to minor object 810, Refunds.

620 GRANTS TO INSTITUTIONS. Charge to this minor object grants to the various state institutions including state education institutions, health institutions, public welfare institutions, and others.

621 FEDERAL PAYMENTS TO INSTITUTIONS OF HIGHER EDUCATION (STATE-OWNED). Charge to this minor object all payments of federal grant funds to institutions of higher education that are state-owned. (State-owned refers to Bloomsburg University of PA, California University of PA, Cheyney University of PA, Clarion University of PA, East Stroudsburg University of PA, Edinboro University of PA, Indiana University of PA, Kutztown University of PA, Lock Haven University of PA, Mansfield University of PA, Millersville University of PA, Shippensburg University of PA, Slippery Rock University of PA, and West Chester University of PA.

622 STATE PAYMENTS TO INSTITUTIONS OF HIGHER EDUCATION (STATE-OWNED). Charge to this minor object all payments of state grant funds to institutions of higher education that are state-owned. (State-owned refers to Bloomsburg University of PA, California University of PA, Cheyney University of PA, Clarion University of PA, East Stroudsburg University of PA, Edinboro University of PA, Indiana University of PA, Kutztown University of PA, Lock Haven University of PA, Mansfield University of PA, Millersville University of PA, Shippensburg University of PA, Slippery Rock University of PA, and West Chester University of PA.

631 FEDERAL PAYMENTS TO GOVERNMENTAL SUBRECIPIENTS. Charge to this minor object payments from federal funds to political subdivisions (cities, counties, boroughs, school districts, etc.). Payments where the state acts as a transfer agency only are charged to minor object 860, Transfer Payments to Other Governments.

632 STATE PAYMENTS TO GOVERNMENTAL SUBRECIPIENTS. Charge to this minor object payments from state funds to political subdivisions (cities, counties, boroughs, school districts, etc.). Payments where the state acts as a transfer agency only are charged to minor object 860, Transfer Payments to Other Governments.

633 GRANTS FOR AGRICULTURAL CONSERVATION EASEMENTS. Charge to this minor object grants to counties, in accordance with *Act 149 of 1988*, for the purchase of agricultural conservation easements in order to prevent the development or improvement of land for any purpose other than agricultural production. This minor object is for use in the Agricultural Conservation Easement Purchase Fund only.

634 STATE PAYMENTS TO GOVERNMENTAL SUBRECIPIENTS – RETURNABLE. Charge to this minor object payments from state funds to political subdivisions (cities, counties, boroughs, townships, etc.) to be used for making third party loans. All program income (including interest earned and repayment of loan principal and interest) received by the grantee is returned to the Commonwealth.

635 SUBSIDIES TO NONGOVERNMENTAL ORGANIZATIONS – PAYMENTS OF CLAIMS ON DEFAULTED STUDENT LOANS. Charge to this minor object payments made to lenders for any federally uninsured portions of defaulted student loans.

636 SUBSIDIES TO NONGOVERNMENTAL ORGANIZATIONS – LENDER FEES. Charge to this minor object payments made to lenders (equal to one-fourth of one percent of total loans disbursed times the number of years from disbursement to the maturity date) to provide funds used in the prevention of student loan defaults and to help defray other administrative costs of making student loans.

637 CLAIM PAYMENT – GUARANTEED LOANS. Charge to this minor object claim payments to financial institutions for defaulted loans guaranteed by the Commonwealth.

638 CLAIM PAYMENT – GUARANTEED BID AND PERFORMANCE BONDS – PMBDA. Charge to this minor object claim payments to surety companies for defaulted contracts for guaranteed PMBDA bid and performance bonds.

639 HEALTH INSURANCE ACCOUNT PAYMENTS (PUBLIC SCHOOL EMPLOYES' RETIREMENT SYSTEM ONLY). Charge to this minor object payments of health insurance premium assistance to qualified health insurance carriers to assist Public School Employees' Retirement System annuitants in paying their health insurance premiums in accordance with *Act 23 of 1991*.

641 FEDERAL PAYMENTS TO INSTITUTIONS OF HIGHER EDUCATION (NON-STATE OR STATE-RELATED) AND OTHER NONPROFIT INSTITUTIONS. Charge to this minor object all payments of federal grant funds to institutions of higher education (non-state or state-related) and other nonprofit institutions. Exclude payments to hospitals which are not affiliated with governments or institutions of higher education. (State-related refers to Pennsylvania State University, University of Pittsburgh, Lincoln University, and Temple University).

642 STATE PAYMENTS TO INSTITUTIONS OF HIGHER EDUCATION (NON-STATE OR STATE-RELATED) AND OTHER NONPROFIT INSTITUTIONS. Charge to this minor object all payments of state grant funds to institutions of higher education (non-state or state-related) and other nonprofit institutions. Exclude payments to hospitals which are not affiliated with governments or institutions of higher education. (State-related refers to Pennsylvania State University, University of Pittsburgh, Lincoln University, and Temple University).

643 PAYMENTS TO THIRD PARTIES – INDIVIDUAL SERVICES (OFFICE OF VOCATIONAL REHABILITATION ONLY). Charge to this minor object payments to third party providers for the purchase of vocational rehabilitation services to individual clients.

651 FEDERAL PAYMENTS TO FOR-PROFIT ENTITIES. Charge to this minor object all payments of federal grant funds to for-profit entities.

652 STATE PAYMENTS TO FOR-PROFIT ENTITIES. Charge to this minor object all payments of state grant funds to for-profit entities.

661 FEDERAL PAYMENTS TO HOSPITALS NOT AFFILIATED WITH GOVERNMENTS OR INSTITUTIONS OF HIGHER EDUCATION. Charge to this minor object all payments of federal grant funds to hospitals not affiliated with governments or institutions of higher education.

662 STATE PAYMENTS TO HOSPITALS NOT AFFILIATED WITH GOVERNMENTS OR INSTITUTIONS OF HIGHER EDUCATION. Charge to this minor object all payments of state grant funds to hospitals not affiliated with governments or institutions of higher education.

697 INDIRECT COST TRANSFER – SUBSIDIES AND GRANTS. Post to this minor object any indirect subsidy and grant costs which are incurred in a state appropriation (ledger code 1, 2, or 3) and subsequently transferred to a federal appropriation (ledger code 7 or 8) via appropriation expenditure adjustment. An example would be the application of the departmental overhead rate negotiated for the Federal Cost Allocation Plan or the rate specified in an individual federal grant. Special funds may utilize this object to transfer indirect costs to federal programs within federally-augmented state appropriations.

698 LAPSE – SUBSIDIES AND GRANTS (COMPTROLLER USE ONLY). Charge to this minor object the amount of lapses applicable to Major Object 600.

699 SUBSIDIES AND GRANTS – TRANSFERS (DEPARTMENT OF PUBLIC WELFARE ONLY). Charge to this minor object the transfer of expenditures for subsidies and grants between state appropriations and related federal appropriations and/or federal executive authorizations.

700 DEBT SERVICE AND FIXED CHARGES

This major object includes the payment of state general obligation debt service and authority rentals.

701 DEBT SERVICE AND FIXED CHARGES, NONSPECIFIED. Commitments and expenditures are not charged to this minor object – allotments only.

710 PRINCIPAL RETIREMENT. Charge to this minor object all payments which represent reductions of the principal amount outstanding on general obligation debt incurred for the explicit use of organizations under the absolute control of the Commonwealth.

720 INTEREST ON DEBT. Charge to this minor object all interest payments applicable to general obligation debt incurred for the explicit use of organizations under the absolute control of the Commonwealth.

730 AUTHORITY RENTALS. Charge to this minor object all rental payments to authorities for authority interest and principal obligations incurred by them for projects for the explicit use of organizations under the absolute control of the Commonwealth.

740 PRINCIPAL RETIREMENT – OTHER JURISDICTIONS. Charge to this minor object all payments which represent reductions of the principal amount outstanding on general obligation debt incurred for the explicit use of organizations not under the absolute control of the Commonwealth, such as: school districts, state-aided universities (University of Pennsylvania), state-related universities (Pennsylvania State University), and commissions (Pennsylvania Public Television Network Commission).

750 INTEREST ON DEBT – OTHER JURISDICTIONS. Charge to this minor object all interest payments applicable to general obligation debt incurred for the explicit use of organizations not under the absolute control of the Commonwealth.

760 AUTHORITY RENTALS – OTHER JURISDICTIONS. Charge to this minor object all rental payments to authorities for interest and principal obligations incurred by them for projects for the explicit use of organizations not under the absolute control of the Commonwealth.

797 INDIRECT COST TRANSFER – DEBT SERVICE. Post to this minor object any indirect debt service costs which are incurred in a state appropriation (ledger code 1, 2, or 3) and subsequently transferred to a federal appropriation (ledger code 7 or 8) via appropriation expenditure adjustment. An example would be the application of the departmental overhead rate negotiated for the Federal Cost Allocation Plan or the rate specified in an individual federal grant. Special funds may utilize this object to transfer indirect costs to federal programs within federally augmented state appropriations.

798 LAPSE – DEBT SERVICE AND FIXED CHARGES (COMPTROLLER USE ONLY). Charge to this minor object the amount of lapses applicable to major object 700.

800 NON-EXPENSE ITEMS

This major object refers to the disbursement of funds not considered to be a cost of government.

801 NON-EXPENSE ITEMS, UNSPECIFIED. Commitments and expenditures are not charged to this minor object – allotments only.

802 TRANSFERS AUGMENTING REVENUES. Credit this minor object with augmenting revenues to be refunded to remitters.

803 TRANSFERS FEDERAL REVENUES AND RECEIPTS. Credit this minor object with federal funds to be refunded to the federal government.

804 TRANSFERS MISCELLANEOUS/GENERAL REVENUES AND RECEIPTS. Credit this minor object with miscellaneous or general revenues to be refunded to remitters.

805 TRANSFERS FEDERAL OR STATE EXPENDITURES/STATE AUGMENTING REVENUE. Charge to this minor object transfers from general fund federal or state appropriations reimbursing another general fund state appropriation (via augmenting revenue) from which a reimbursable expenditure has been made. Transaction code 38 "Intrafund Transactions" must be used for this transfer.

810 REFUNDS. Charge to this minor object the refund of all revenues and receipts paid in error or overpaid to the Commonwealth.

812 REFUNDS AUGMENTING REVENUES. Charge to this minor object the amount of augmenting revenues paid in error or overpaid to the Commonwealth.

813 REFUNDS FEDERAL REVENUES AND RECEIPTS. Charge to this minor object the amount of federal funds paid in error or overpaid to the Commonwealth.

814 REFUNDS MISCELLANEOUS/GENERAL REVENUES AND RECEIPTS. Charge to this minor object the amount of miscellaneous or general revenues paid in error or overpaid to the Commonwealth.

820 INTERFUND DISBURSEMENTS. Charge to this minor object (a) transfers from one fund to another for other than services rendered or property purchased; (b) repayment of interfund loans and advances of working capital for an indeterminable period (permanent advances), e.g., General Fund advance to the Highway Beautification Fund; or (c) expenditures from a federal/state appropriation or a restricted receipt account for the purpose of providing funds to other state agencies for authorized subgrants.

825 INTRAFUND PAYMENTS OF SUBGRANTS. Charge to this minor object expenditures from a federal/state appropriation or a restricted receipt account for the purpose of providing funds to other state agencies for authorized subgrants.

826 TRANSFERS TO MASTER LEASE PROGRAM ESCROW AGENT (DEPARTMENT OF GENERAL SERVICES ONLY). Charge to this minor object biannual lease principal and interest payments transferred to the Escrow Agent under the Commonwealth's Master Lease Program.

827 MASTER LEASE TRACKING SYSTEM PURCHASES. Charge to this minor object the activity associated with the Master Lease Tracking System which is accounted for by agency through the use of non-budgeted appropriation symbols. The activity includes agency approved master lease funds (allotments), encumbrance documents (approved asset purchases), and expenditures (vendors paid by the trustee bank).

828 MASTER LEASE PROGRAM – ADMINISTRATIVE COSTS. Charge to this minor object the administrative costs of the Master Lease Program paid by the Department of General Services (DGS). This minor object will be used only with the Master Lease Tracking System by DGS.

830 INVESTMENTS. Charge to this minor object the purchase of long-term securities at par (face) value, and short-term securities at purchase price.

834 FEDERAL LOANS TO SUBRECIPIENTS. Charge to this minor object loans from federal funds made by the Commonwealth which are expected to be recovered in a determinable period of time, e.g., industrial development loans.

835 STATE LOANS TO SUBRECIPIENTS. Charge to this minor object loans from state funds made by the Commonwealth which are expected to be recovered in a determinable period of time, e.g., industrial development loans.

836 LOANS AND ADVANCES TO OTHER FUNDS. Charge to this minor object loans and advances made from one Commonwealth fund to another, e.g., temporary loans from Motor License Fund to General Fund, or General Fund advances to State Stores Fund. Use minor object 820 for repayment of interfund loans and advances.

837 GUARANTEED LOANS – CONTINGENCIES. Credit to this account contingencies relating to loan guarantees. Debit this account with all reductions of contingencies which are assigned to object 637 for disbursement of funds for default of the guaranteed loan.

838 GUARANTEED BID AND PERFORMANCE BONDS – CONTINGENCIES – PMBDA. Credit to this account contingencies relating to the guarantee of bid and performance bonds. Debit this account with all reductions of contingencies which are assigned to object 638 for disbursement of funds.

840 ACCRUED INTEREST ON INVESTMENTS. Charge to this minor object accrued interest payments to vendors on securities at the time of purchase.

850 PREMIUMS AND DISCOUNTS ON LONG-TERM INVESTMENTS. Charge or credit to this minor object the difference (except accrued interest) between the purchase price and the par (face) value of long-term investments.

860 TRANSFER PAYMENTS TO OTHER GOVERNMENTS. Charge to this minor object payments for which the state acts as a transfer agent only. For example, social security payments collected by the state and paid to the federal government.

861 CLAIM PAYMENTS – DEFAULTED STUDENT LOANS. Charge to this minor object payments made to lenders for defaulted student loans insured and reimbursed through the Federal Reinsurance Program.

862 TUITION ACCOUNT PAYMENTS (TREASURY DEPARTMENT ONLY). Charge to this minor object payments to educational institutions on behalf of account holders for educational expenses under program guidelines of the Tuition Account Program.

865 CLAIM PAYMENTS – SELF-INSURANCE PROGRAMS (DEPARTMENT OF GENERAL SERVICES ONLY). Charge to this minor object the payment of claims against the Commonwealth which are covered by the Commonwealth's self-insurance programs.

870 NEW YORK CITY BOND TRANSFER TAX. Charge to this minor object payments of New York City bond transfer taxes on transactions in the secondary market on corporate mixed income securities with a maturity of more than one year.

882 LIQUOR PURCHASES (LIQUOR CONTROL BOARD ONLY). Charge to this minor object payments made for the purchase of wine and spirits.

897 INDIRECT COST TRANSFER – NON-EXPENSE ITEMS. Post to this minor object any indirect non-expense costs which are incurred in a state appropriation (ledger code 1, 2, or 3) and subsequently transferred to a federal appropriation (ledger code 7 or 8) via appropriation expenditure adjustment. An example would be the application of the departmental overhead rate negotiated for the Federal Cost Allocation Plan or the rate specified in an individual federal grant. Special funds may utilize this object to transfer indirect costs to federal programs within federally augmented state appropriations.

898 LAPSE – NON-EXPENSE ITEMS (COMPTROLLER USE ONLY). Charge to this minor object the amount of lapses applicable to major object 800.

899 TRANSFER TO/FROM FEDERAL APPROPRIATIONS. Charge to this minor object transfers of expenditures between state appropriations and related federal appropriations. This account is to be used only for the 80, 81, and 82 state appropriations and their related federal appropriations in the Department of Public Welfare.