

# Object Codes

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Ohio Office of Budget and Management  
State Accounting  
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# Table of Contents

Review descriptions of CAS object and subobject codes included in this directory by the following listing of object categories

**OBJECT CATEGORY 1 – Personal Service**

**OBJECT CATEGORY 2 – Supplies & Maintenance**

**OBJECT CATEGORY 3 – Equipment**

**OBJECT CATEGORY 4 – Debt Services**

**OBJECT CATEGORY 5 – Subsidies & Shared Revenue**

**OBJECT CATEGORY 6 – Goods & Services For Resale**

**OBJECT CATEGORY 7 – Capital Items**

**OBJECT CATEGORY 8 – Judgments, Settlements, Bonds**

**OBJECT CATEGORY 9 – Transfers & Non-Expense Items**

**CENTRAL ACCOUNTING SYSTEM  
OBJECT AND SUBOBJECT CODES  
DEFINITIONS**

Object    Sub-Object    Definitions

**CATEGORY 1    PERSONAL SERVICE**

**CLASS 10        PAYROLL EXPENSE**

This class of expense includes all payments of salaries and wages, supplements, fringe benefits, termination payments, payroll, accounting, personnel and collective bargaining charges made to or for employees of the state, or any of the departments, commissions, bureaus, boards, or councils as directed by the Ohio Revised Code (R.C.). It also includes payments for the Ohio National Guard and per diems to board members who are not state employees.

**Ø10                Basic Wages for Work Performed**

This object includes salaries, base wages, and pay supplements, paid by warrant of the Auditor of State to or for employees of the state. Also included are payments of compensatory time when used by overtime-exempt state employees (Subobject 10). The Department of Administrative Services (DAS) Human Resources Division (HRD) Payroll Administration assigns subobject codes. A list of these codes is attached to DAS/HRD payroll letter 824 dated July 17, 2002.

**Ø11                Salaries—Overtime Compensation**

This object of expense includes all overtime paid in excess of the 40-hour work week as provided in R.C. 124.18. Also included are payments of compensatory time when used by non-overtime exempt state employees. DAS/HRD Payroll Administration assigns subobject codes. A list of these codes is attached to DAS/HRD payroll letter 824 dated July 17, 2002.

Object    Sub-  
Object    Object    Definitions

Ø2Ø            **Paid Leave and Other Compensation**

This object of expense includes all payments of leave usage, reimbursements, and other compensation made to employees on state payroll as provided by R.C. 124.19, 124.38 124.381, 124.382, 124.383, 457.385, 124.386, 124.387, 124.388, and other laws, rules, and collective bargaining agreements. DAS/HRD Payroll Administration assigns subobject codes. A list of these codes is attached to DAS/HRD payroll letter 824 dated July 17, 2002.

Ø21            **Moving Expenses, Personal Mileage Reimbursement**

This object of expense includes personal mileage reimbursement incurred while moving from the old home to the new home for certain new appointments as provided by R.C. 126.32 and Rule 126-1-Ø2 of the Administrative Code and for an employee who is permanently transferred as provided by R.C. 124.33 and Rule 123:1-25-Ø1 of the Administrative Code or by the applicable collective bargaining contract. This expense is coded on the agency payroll and is computed at the mileage rate specified in travel rule 126-1-Ø2. There is a one-trip limit from the old home to the new home. See Payroll Letter 576. Object code 244 defines moving expenses paid by voucher.

Ø3Ø            **Leave Balances Paid at Termination**

This object of expense includes all payments of leave balances made to state employees at or upon retirement or termination of employment as required by law. DAS/HRD Payroll Administration assigns subobject codes. A list of these codes is attached to DAS/HRD Payroll letter 824 dated July 17, 2002.

Ø35            **Other Benefit Expenses—Employer Paid**

This object of expense includes all statutory and discretionary payments made on behalf of state employees. DAS/HRD Payroll Administration assigns subobject codes. A list of these codes is attached to DAS/HRD Payroll letter 824 dated July 17, 2002.

Object    Sub-Object    Definitions

Ø36                    **Child Care Expenses Reimbursement**

This object of expense includes all payments for childcare expenses reimbursement, as required in Article 10 of the collective bargaining agreement between the State of Ohio and the Ohio Civil Service Employees Association, AFSCME, Local 11, AFL-CIO.

Ø43                    **Other Payroll—Based Expenses Paid by the Employer**

This object of expense includes all payments for payroll-based charges as required by law. Charges are made for specified services provided by or through DAS (such as Human Resources Division, Collective Bargaining, Ohio Employee Assistance Program, Equal Employment Opportunity) as well as for services and reports provided by OBM-State Accounting. DAS/HRD Payroll Administration assigns subobject codes. These codes and their charges are listed in DAS/HRD Payroll letter 824 dated July 17, 2002.

Ø45            Y            **Ohio National Guard (ONG) Payments**

This object of expense includes all payments to National Guard Members for active duty or drill periods.

Ø45            Ø1            **Active Duty (Ohio National Guard)**

Charge to this subobject payroll payments made by the State to Ohio National Guard members performing service for the State of Ohio as directed under order of the Governor and the Adjutant General.

Ø45            Ø2            **Drill Pay (Ohio National Guard)**

Charge to this subobject payments made by the State to members of the Ohio Defense Corps and Ohio Naval Militia performing scheduled monthly drills, summer training periods, or other services as directed under order of the Governor, the Adjutant General, the Ohio Defense Corps, or the Ohio Naval Militia Commanders.

Ø47                    **Prisoner Compensation**

This object of expense includes payments made by state agencies to prisoners in state institutions as compensation for services provided in work assignments. Payment to prisoners carried on regular payrolls should be charged to appropriate payroll codes.

Object    Sub-  
Object    Object    Definitions

Ø48                    **Patient Compensation**

This object of expense includes payments made by state agencies to patients in state institutions as compensation for services provided in work assignments. Payment to patients carried on regular payrolls should be charged to appropriate payroll codes.

Ø5Ø                    **Dependent Care Assistance Benefit**

This object of expense includes payments made by the state for reimbursements to eligible employees of expenses for day care of dependent children (under the age of 13), or a disabled spouse or parent who is physically or mentally incapable of caring for himself/herself and who spends at least 8 hours each day in the employee's household and who qualifies as a dependent.

Ø8Ø                    **Non-State—Retirement**

This object of expense includes payments to non-state retirement systems.

Ø9Ø                    **Early Retirement Incentive Plan**

This object of expense includes payments made by the state for the cost of implementing the early retirement plan in accordance with R.C. 145.297 and 145.298.

Object    Sub-Object    Definitions

**CLASS 13**            **PURCHASED PERSONAL SERVICES**

This class of expense includes all payments for personal service rendered to the State of Ohio by companies and individuals not on state payroll. It includes professional fees, consultant fees, other purchased personal services and payments for temporary work furnished by private companies. Refer to the Information-Action Manual on IRS requirements to insure an employer-employee relationship does not exist.

115            Y            **Special Purchased Personal Service Payments**

This object of expense includes payments made for special services not elsewhere classified provided by a private company, organization, or individual. Includes all payments made for personal service and related expenses rendered by individuals not on state payroll and not elsewhere defined. See objects 15Ø through 19Ø for Purchased Personal Service.

115            Ø1            **Interview Reimbursement**

Charge to this subobject authorized reimbursement of expenses to individuals involved with job interviews in compliance with R.C. 126.32. Include travel and other expenses, which are in compliance with OBM Rule 126-1-Ø2.

115            Ø2            **Other Personal Services not Elsewhere Classified**

Charge to this subobject only those payments for personal service that cannot be charged to any other personal service account (e.g., assistance for handicapped, speaker fees and religious services). Use only when objects 15Ø through 195 do not apply.

115            Ø3            **Patient's Compensation—Special**

Charge to this subobject payments made by state agencies to compensate patients of hospitals who volunteer to perform labor in support of the operation and maintenance of the facility in accordance with R.C. Section 5122.28.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
116		<p><b><u>Salaries—Approved Non-Payroll</u></b></p> <p>This object of expense includes all payments made for approved payroll costs for EXP and ADJ. Use this object when W-2s are issued by the department instead of 1099s or when they are not required to report earnings. Agencies must request and have prior authorization to use this object of expense.</p> <p><b>ADJ and EXP ONLY</b></p>
117	Y	<p><b><u>Purchased Personal Service Expenses</u></b></p> <p>This object of expense includes all expenses connected with purchased personal services. Included are workers' compensation, payroll processing, state merit standings, and central accounting services.</p>
117	Ø1	<p><b><u>Workers' Compensation</u></b></p> <p>Charge to this subobject the state's contribution to the State Insurance Fund in accordance with the provisions of Article II, Section 35 of the Ohio Constitution and Chapter 4123 of the R.C.</p>
117	Ø2	<p><b><u>Payroll Processing</u></b></p> <p>Charge to this subobject payments made by state agencies to the Department of Administrative Services for centralized payroll processing and related reports and services in accordance with current appropriation acts.</p>
117	Ø3	<p><b><u>State Merit Standards</u></b></p> <p>Charge to this subobject payments made by state agencies to the Department of Administrative Services for services and facilities to provide and maintain state merit standards in accordance with the provisions of R.C. 124.Ø7.</p>
117	Ø4	<p><b><u>Central Accounting Services</u></b></p> <p>Charge to this subobject payments made to State Accounting, Office of Budget and Management for contract payrolls.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
118	Y	<p><b><u>Community Residential Services—DRC and DYS</u></b></p> <p>This object of expense includes payments made to halfway houses or residential facilities run by private, non-profit organizations or governmental agencies. Included in this object of expense are payments made to contract vendors for electronic monitoring and surveillance services.</p> <p><b>DRC and DYS ONLY</b></p>
118	Ø1	<p><b><u>Community Residential Services - DRC and DYS</u></b></p> <p>Charge to this subobject payments made to halfway houses or residential facilities run by private, non-profit organizations or governmental agencies.</p> <p><b>DRC and DYS ONLY</b></p>
118	Ø2	<p><b><u>Electronic Monitoring Contracts - DRC and DYS</u></b></p> <p>Charge to this subobject payments made to contract vendors for electronic monitoring and surveillance services used for individuals who have been sentenced or sanctioned to house arrest or house detention.</p> <p><b>DRC and DYS ONLY</b></p>
119		<p><b><u>Discounts Lost—Purchased Personal Service</u></b></p> <p>This object of expense includes payments made by state agencies to vendors that represent cash discounts lost because they were not taken.</p>
12Ø	Y	<p><b><u>Non-Residential Community Treatment Services</u></b></p> <p>This object of expense includes payments made to service providers for aftercare treatment.</p> <p><b>DRC and DYS ONLY</b></p>
12Ø	Ø1	<p><b><u>Non-Residential Community Treatment Services—Purchased Personal Service</u></b></p> <p>Charge to this subobject payments made to service providers for providing treatment and other types of aftercare services, i.e., substance abuse and drug counseling, educational development, drug trafficking intervention, etc.</p> <p><b>DRC and DYS ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
12Ø	Ø2	<p><u>Offender Counseling Contracts</u></p> <p>Charge to this subobject payments to licensed contractors who provide non-residential group counseling to sex offenders under the supervision of the Adult Parole Authority.</p> <p><b>DRC ONLY</b></p>
12Ø	Ø3	<p><u>Mental Health Counseling Contracts</u></p> <p>Charge to this subobject payments to licensed contractors who provide non-residential treatment to offenders with mental health issues under the supervision of the Adult Parole Authority.</p> <p><b>DRC ONLY</b></p>
12Ø	Ø4	<p><u>Day Reporting Contracts</u></p> <p>Charge to this subobject payments to contractors who provide non-residential day reporting programs to offenders under the supervision of the Adult Parole Authority.</p> <p><b>DRC ONLY</b></p>
12Ø	95	<p><u>Travel—Purchased Personal Service</u></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc. under Non-Residential Community Treatment Services—Purchased Personal Service.</p> <p><b>DRC and DYS ONLY</b></p>
15Ø	Y	<p><u>Medical—Purchased Personal Service</u></p> <p>This object of expense includes all payments for medical services. This includes physicians, medical technicians, or veterinarians. See object 297 for hospital/doctors care-state employees and 296 for emergency care for wards of the state.</p>
15Ø	Ø1	<p><u>Physicians—Purchased Personal Service</u></p> <p>Charge to this subobject payments made for services of a general medical practitioner (M.D. or D.O.) except psychiatrists, psychologists, dentists, optometrists, ophthalmologists, or radiologists. (See objects 296 and 297 for non-contract medical care.)</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
15Ø	Ø2	<p><b><u>Psychiatrists and Psychologists—Purchased Personal Service</u></b></p> <p>Charge to this subobject any payments made for medical services provided by a psychiatrist or psychologist. (See objects 296 and 297 for non-contract medical care.)</p>
15Ø	Ø3	<p><b><u>Other Professionals (Dentists, Optometrists, Ophthalmologists, Veterinarians, Pharmacist)—Purchased Personal Service</u></b></p> <p>Charge to this subobject any payments made for medical services provided by a dentist, optometrist, ophthalmologist, pharmacist, podiatrist, physical therapist, or veterinarian. (See objects 296 and 297 for non-contract medical care.)</p>
15Ø	Ø4	<p><b><u>Other Medical—(Paraprofessionals, Nurses, Dental Hygienists, Physicians' Assistants)—Purchased Personal Service</u></b></p> <p>Charge to this subobject any payments made to individuals retained for medical services to clients when payments are not covered by subobjects Ø1, Ø2, or Ø3 (paraprofessionals, nurses, dental hygienists, and physicians' assistants).</p>
15Ø	Ø5	<p><b><u>Temporary Services—Medical—Purchased Personal Service</u></b></p> <p>Charge to this subobject any medical services provided through a temporary services firm.</p>
15Ø	95	<p><b><u>Travel—Medical—Purchased Personal Service</u></b></p> <p>Charge to this subobject any costs paid for transportation, meals, lodging, etc., under Medical Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-Ø2.</p>
155	Y	<p><b><u>Legal—Purchased Personal Service</u></b></p> <p>This object of expense includes payments made for any legal services rendered by individuals not on State of Ohio payroll.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
155	Ø1	<p><u>Special Counsel (Appointed by the Attorney General)—Purchased Personal Service</u></p> <p>Charge to this subobject any payments for legal services when the individual or firm has been assigned to a state agency or approved by the Attorney General's Office. The agency must have a letter of appointment from the Attorney General.</p>
155	Ø2	<p><u>Other Attorneys—Purchased Personal Service</u></p> <p>Charge to this subobject payments for legal services rendered by an attorney not assigned by the Attorney General's Office.</p>
155	Ø3	<p><u>Other Legal (Court Reporters, Paralegals)—Purchased Personal Service</u></p> <p>Charge to this subobject payments for any legal services rendered by individuals other than attorneys and not on the State of Ohio payroll (legal transcription, court reporters, expert witness fees, interns, and depositions). Contract not required for opposition or hostile witness.</p>
155	Ø4	<p><u>Temporary Services—Legal—Purchased Personal Service</u></p> <p>Charge to this subobject payments for any legal services provided through a temporary services firm.</p>
155	Ø5	<p><u>Hearing Officers—Purchased Personal Service</u></p> <p>Charge to this subobject payments for any individual or firm providing legal services as hearing officers, specifically, with regard to R.C. 119.</p>
155	Ø6	<p><u>Judicial—Purchased Personal Service</u></p> <p>Charge to this subobject payments reimbursed to counties (R.C. 190.121) and for any individual providing legal services as judge in connection with the Ohio Supreme Court.</p>
155	Ø7	<p><u>Unemployment Compensation Board of Review Hearing Fees</u></p> <p>Charge to this subobject payments made for witness fees and travel expenses when individuals appear at Unemployment Compensation Hearings.</p> <p><b>BES ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
155	Ø8	<p><u>Fact Finders—Purchased Personal Service</u></p> <p>Charge to this subobject payments made by the State Employment Relations Board for services rendered by a fact-finder selected from the roster of neutrals to address matters under the statutory dispute settlement procedure relating to R.C. 4117.</p> <p><b>ERB ONLY</b></p>
155	95	<p><u>Travel—Legal—Purchased Personal Service</u></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., under Legal Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-Ø2.</p>
16Ø	Y	<p><b><u>Accounting/Auditing—Purchased Personal Service</u></b></p> <p>This object of expense includes payments made for accounting and auditing services rendered by private companies for consulting oriented projects related to accounting systems, management systems, or auditing services. Use object 292-Ø1 for payments made to the Auditor of State for audit fees.</p>
16Ø	Ø1	<p><u>Accountants—Purchased Personal Service</u></p> <p>Charge to this subobject any payments for services rendered by an individual not on State of Ohio payroll or an accounting firm for accounting system studies.</p>
16Ø	Ø2	<p><u>Auditors—Purchased Personal Service</u></p> <p>Charge to this subobject any payments for services rendered by an individual not on State of Ohio payroll or an auditing firm. Use object 292-Ø1 for payments made to the Auditor of State for audit fees.</p>
16Ø	Ø3	<p><u>Temporary Services—Accounting/Auditing—Purchased Personal Service</u></p> <p>Charge to this subobject any payments made for accounting or auditing services rendered by a temporary services firm.</p>
16Ø	95	<p><u>Travel—Accounting/Auditing—Purchased Personal Service</u></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., under Accounting/Auditing Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-Ø2.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
165	Y	<p><b><u>Architectural Designing/Engineering—Purchased Personal Service</u></b></p> <p>This object of expense includes any payments made for architect, designing, or engineering fees that are not in the capital improvements appropriation. Use appropriate codes in Category 7 for capital improvements.</p>
165	Ø1	<p><u>Architectural Designing/Engineering—Buildings—Purchased Personal Service</u></p> <p>Charge to this subobject payments made for any services rendered by an architect not on state payroll. Include any designing or engineering fees for state buildings.</p>
165	Ø2	<p><u>Architectural Designing/Engineering—Highways—Purchased Personal Service</u></p> <p>Charge to this subobject payments made for any services rendered by an architect not on state payroll. Design and engineering fees for state highways should be charged to the appropriate code in Category 7.</p>
165	Ø3	<p><u>Architectural Designing/Engineering—Other (Reclamation Contracts)—Purchased Personal Service</u></p> <p>Charge to this subobject payments made for any services rendered by an architect not on state payroll for any design and engineering fees for projects other than state buildings or highways.</p>
165	Ø4	<p><u>Temporary Services—Designing/Engineering—Purchased Personal Service</u></p> <p>Charge to this subobject payments made for any services rendered by an architect not on state payroll for any designing or engineering fees provided by a temporary service firm.</p>
165	95	<p><u>Travel—Architectural Designing/Engineering—Purchased Personal Service</u></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., under Architectural Designing/Engineering Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-Ø2.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
17Ø	Y	<p><b><u>Data Processing—Purchased Personal Service</u></b></p> <p>This object of expense includes any payments made to individuals, organizations, and private companies for data processing services. See objects 271-Ø3 and 371 for software, and object 65Ø for services purchased for resale.</p>
17Ø	Ø1	<p><b><u>Personnel—Purchased Personal Service</u></b></p> <p>Charge to this subobject any payments made to individuals, organizations, or private companies for data processing services such as system analysis and keypunching. DAS/Acquisitions release and permit is required.</p>
17Ø	Ø3	<p><b><u>Temporary Services—Data Processing—Purchased Personal Service</u></b></p> <p>Charge to this subobject any data processing services purchased through a temporary services company.</p>
17Ø	95	<p><b><u>Travel—Data Processing—Purchased Personal Service</u></b></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., under Data Processing Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-Ø2.</p>
171	Y	<p><b><u>Telecommunication—Purchased Personal Service</u></b></p> <p>This object of expense includes any payments made to individuals, organizations, and private companies for telecommunication services for personal service related expense. See object 242 for other telecommunications maintenance expenses, class 34 for purchases of communication equipment, or object 34L for lease of communication equipment.</p>
171	Ø1	<p><b><u>Telecommunications—Purchased Personal Service—Personnel</u></b></p> <p>Charge to this subobject any payments made to individuals, organizations, and private companies for telecommunication services, such as system analysis, and planning. DAS/Acquisitions release and permit is required.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
171	95	<p><u>Travel—Telecommunications—Purchased Personal Service</u></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., under telecommunication purchased personal service. Travel expenses must comply with OBM Rule 126-1-Ø2.</p>
175	Y	<p><b><u>Research—Purchased Personal Service</u></b></p> <p>This object of expense includes any payments made to individuals, organizations, and private companies for research projects. This includes medical, developmental, scientific, and feasibility studies.</p>
175	Ø1	<p><u>Consultants and Contractors—Purchased Personal Service</u></p> <p>Charge to this subobject any payments made for research projects such as causes of mental health disorders, coal development, health research, and scientific projects.</p>
175	Ø2	<p><u>Temporary Services—Research—Purchased Personal Service</u></p> <p>Charge to this subobject any payments made for research projects done by temporary service companies.</p>
175	95	<p><u>Travel—Research—Purchased Personal Service</u></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., under Research Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-Ø2.</p>
18Ø	Y	<p><b><u>Administrative Management and Supportive Services—Purchased Personal Service</u></b></p> <p>This object of expense includes payments made to individuals not on state payroll for projects related to administrative, management, and security evaluation systems. Include any purchased personal service not covered by objects 15Ø through 19Ø.</p>
18Ø	Ø1	<p><u>Consultants and Contractors—Purchased Personal Service</u></p> <p>Charge to this subobject payments for services related to the above object class. Charge all transportation, meals, and lodging costs to object 18Ø-95.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
18Ø	Ø2	<p><u>Temporary Services—Administrative Management and Support Services—Purchased Personal Service</u></p> <p>Charge to this subobject payments made to temporary service companies for support services.</p>
18Ø	95	<p><u>Travel—Administrative Management and Support Services—Purchased Personal Service</u></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., under Administrative Management and Support Services Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-Ø2.</p>
181	Y	<p><b><u>Technical Assistance for Transit Systems—Purchased Personal Service or Public Transit System Technical Assistance—PPS</u></b></p> <p>Charge to this object of expense payments for services for public transit systems technical assistance for management performance reviews, assistance in developing technical specifications, developing curriculum and providing training for transit managers, drivers, other personnel, and other related assistance.</p> <p><b>DOT ONLY</b></p>
181	Ø1	<p><u>Technical Assistance for Transit Systems—Purchased Personal Service</u></p> <p>Charge to this subobject payments made for services for public transit systems technical assistance for management performance reviews, assistance in developing technical specifications, developing curriculum and providing training for transit managers, drivers and other personnel, and other related assistance.</p> <p><b>DOT ONLY</b></p>
181	Ø2	<p><u>Temporary Services—Technical Assistance for Transit Systems—Purchased Personal Services</u></p> <p>Charge to this subobject payments made to temporary service companies for public transit systems technical assistance services.</p> <p><b>DOT ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
181	95	<p><u>Travel Technical Assistance for Transit Systems—Purchased Personal Services</u></p> <p>Charge to this subobject cost paid for transportation, meals, lodging, etc., under Technical Assistance for Transit Systems Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-02.</p> <p><b>DOT ONLY</b></p>
184	Y	<p><b><u>Guardianship and Habilitation Services—Purchased Personal Service</u></b></p> <p>This object of expense includes payments for cost associated with guardianship and habilitation services pursuant to R.C. 5123.</p>
184	Ø1	<p><u>Guardianship Services</u></p> <p>Charge to this subobject legal representation, court appearances, case management, and one-time costs associated with advocacy and protective services for clients.</p> <p><b>DMR ONLY</b></p>
184	Ø2	<p><u>Habilitation Services</u></p> <p>Charge to this subobject services provided for habilitation of clients, i.e., speech and physical therapy, etc.</p> <p><b>DMR ONLY</b></p>
184	94	<p><u>Travel—Habilitation Services</u></p> <p>Charge to this subobject cost paid for transportation, meals, lodging, etc. related to Habilitation Purchased Personal Services. Travel expenses must comply with OBM Rule 126-1-Ø2.</p> <p><b>DMR ONLY</b></p>
184	95	<p><u>Travel—Guardianship Services</u></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., associated with Guardianship Purchased Personal Services. Travel expenses must comply with OBM Rule 126-1-Ø2.</p> <p><b>DMR ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
185	Y	<p><b><u>Gaming Design/Management—Purchased Personal Services</u></b></p> <p>This object of expense includes any contractually obligated payments made to vendors related to facilities management, production, and operational expenses of the lottery system.</p> <p><b>LOT ONLY</b></p>
185	Ø1	<p><b><u>Facilities Management of Gaming Systems—Purchased Personal Service</u></b></p> <p>Charge to this subobject any payments made to a gaming company for facilities management of a lottery on-line system.</p> <p><b>LOT ONLY</b></p>
185	Ø2	<p><b><u>Gaming Commissions—Purchased Personal Service</u></b></p> <p>Charge to this subobject any payments made to a gaming corporation representing commissions on on-line lottery ticket sales.</p> <p><b>LOT ONLY</b></p>
185	Ø3	<p><b><u>Instant Lottery Ticket Production—Purchased Personal Service</u></b></p> <p>Charge to this subobject any fees paid to vendors for the production of instant lottery tickets.</p> <p><b>LOT ONLY</b></p>
185	Ø4	<p><b><u>Instant Ticket Vending Machines—Purchased Personal Service</u></b></p> <p>Charge to this subobject any fees paid to vendors for the management of instant ticket vending machines.</p> <p><b>LOT ONLY</b></p>
185	95	<p><b><u>Travel—Gaming Contracts—Purchased Personal Service</u></b></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., related to lottery gaming contracts. Travel expenses must comply with OBM Rule 126-1-Ø2.</p> <p><b>LOT ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
19Ø	Y	<p><b><u>Lottery Advertising—Purchased Personal Service</u></b></p> <p>This object of expense includes any payments made for promotional advertising of the Lottery Commission.</p> <p><b>LOT ONLY</b></p>
19Ø	Ø1	<p><b><u>Lottery Media Advertising—Purchased Personal Service</u></b></p> <p>Charge to this subobject any expenses for electronic or print media advertising on behalf of the Lottery Commission.</p> <p><b>LOT ONLY</b></p>
19Ø	Ø2	<p><b><u>Advertising Production—Purchased Personal Service</u></b></p> <p>Charge to this subobject any production expenses related to Lottery advertising.</p> <p><b>LOT ONLY</b></p>
19Ø	Ø3	<p><b><u>Lottery Advertising—Purchased Personal Service</u></b></p> <p>Charge to this subobject any expense related to sponsorship advertising on behalf of the Lottery Commission.</p> <p><b>LOT ONLY</b></p>
19Ø	95	<p><b><u>Travel—Advertising—Purchased Personal Service</u></b></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., associated with Lottery advertising. Travel expenses must comply with OBM Rule 126-1-Ø2.</p> <p><b>LOT ONLY</b></p>
195	Y	<p><b><u>Training—Purchased Personal Service</u></b></p> <p>This object of expense includes any payments made to individuals, organizations, and private companies for the training of state employees.</p>
195	Ø1	<p><b><u>Consultants and Contractors—Training—Purchased Personal Service</u></b></p> <p>Charge to this subobject payments made to individuals, organizations, and private companies for the training of state employees.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
195	Ø2	<p><u>Safety Belt Program—Training—Purchased Personal Service</u></p> <p>Charge to this subobject payments made to police and sheriff offices statewide for presentations conducted to third grade classes on safety issues (i.e., Safety Belt Program).</p> <p><b>DHS ONLY</b></p>
195	95	<p><u>Travel—Training—Purchased Personal Service</u></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., under Training—Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-Ø2.</p>

Object    Sub-Object    Definitions

**CLASS 15**            **AWARDS, PRIZES, BONUSES, AND OTHER**

This class of expense includes awards, prizes, bonuses, and other such expenses for Lottery, court-ordered compensation, and suggestion awards. Also included are stipend and tuition payments to or on behalf of student employees and others where there is a condition that the student subsequently returns to or accepts state employment or reimburses such payments.

122            Y            **Prizes and Bonuses—Lottery Commission**

This object of expense includes all payments of prizes and bonuses by the Lottery Commission.

122            Ø1            **Bonus Payments—Lottery**

Charge to this subobject bonus payments made by the Lottery Commission.

122            Ø2            **Minor Prizes—Lottery**

Charge to this subobject minor prize payments made by the Lottery Commission up to \$5,000.

122            Ø3            **Major Prizes—Lottery**

Charge to this subobject major prize payments in lump sum made by the Lottery Commission \$5,000 and over.

123            **Major Prize Installments—Lottery**

This object of expense includes major prize installment payments made by the Lottery Commission.

124            **Fees and Commissions—Lottery and Liquor Agent Costs**

This object of expense includes payments made for agent commissions.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
13Ø	Y	<p><b><u>Non-Monetary Employee Awards</u></b></p> <p>This object of expense includes any item or service purchased by an agency and awarded to an employee, such as items given away to recognize outstanding achievement or other employee recognition. Include such items as gift certificates, movie tickets, artwork, clocks, apparel, travel or overnight packages, and other items awarded to employees.</p>
13Ø	Ø1	<p><b><u>Non-Monetary Employee Awards \$25 or Less</u></b></p> <p>Charge to this subobject items or services awarded to employees when the item or service has a per-award fair market value (FMV) of \$25 or less.</p>
13Ø	Ø2	<p><b><u>Non-Monetary Employee Awards Over \$25</u></b></p> <p>Charge to this subobject items or services awarded to employees when the item or service has a per-award fair market value (FMV) over \$25. An award with a FMV over \$25 is included as taxable income on an employee's W-2.</p>
13Ø	Ø3	<p><b><u>Cash-Equivalent Employee Award</u></b></p> <p>Charge to this subobject cash equivalent awards, such as gift certificates, tuition credits or savings bonds, given to employees. These awards are included as taxable income on an employee's W2.</p>
13Ø	Ø4	<p><b><u>Non-Monetary Awards to Employees for Length of Service or Safety Achievement</u></b></p> <p>Charge to this subobject non-monetary awards given to employees to recognize length of service or safety achievement under a qualified plan as defined by US Code Title 26, Section 274(j). These awards are not included as taxable income on an employee's W2 as long as they do not exceed \$1600 in a calendar year.</p>
131		<p><b><u>Bonuses</u></b></p> <p>This object of expense includes payments made to employees as bonus payments under an agency's plan established in accordance with RC 124.17. These payments are included as taxable income on an employee's W-2.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
135		<p><b><u>Unemployment Compensation</u></b></p> <p>This object of expense includes payments for unemployment benefits or premiums in accordance with Chapter 4141 of the R.C. made by the state to the Department of Administrative Services on behalf of the Bureau of Employment Services.</p>
136	Y	<p><b><u>Education—Seminars and In-Service Training</u></b></p> <p>This object of expense includes payments made for state employees to attend job-oriented seminars or conferences.</p>
136	Ø1	<p><b><u>Seminars and Registration Fees—Direct Billing (In-State)</u></b></p> <p>Charge to this subobject payments made to a vendor for state employees to attend job-oriented seminars or pay registration fees within the State of Ohio. This includes payments or registration fees to private companies, universities, or other state agencies, such as DAS, for direct billed in-service training. Include the cost of CLU or CEU credits. Use object 136-Ø3 for Seminar and Registration Fees (In-State) reimbursed to state employees.</p>
136	Ø2	<p><b><u>Seminars and Registration Fees—Direct Billing (Out-of-State)</u></b></p> <p>Charge to this subobject payments made to a vendor for state employees to attend job-oriented seminars or pay registration fees out of the State of Ohio. This includes payments or registration fees to private companies or universities that are direct billed. Use object 136-Ø4 for seminar and registration fees (Out-of-State) reimbursed to state employees.</p>
136	Ø3	<p><b><u>Seminar and Registration Fees Reimbursement—State Employees—(In-State)</u></b></p> <p>Charge to this subobject reimbursements to state employees for attendance at job-oriented seminars or to pay registration fees within the State of Ohio. Use object 136-Ø4 for out-of-state reimbursement to employees for attendance at job-oriented seminars or to pay registration fees. Use object 136-Ø1 for direct billing of Seminar and Registration Fees in-state.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
136	Ø4	<p><u>Seminar and Registration Fees Reimbursement—State Employees—(Out-of-State)</u></p> <p>Charge to this subobject reimbursements to state employees for attendance at job-oriented seminars or to pay registration fees out of the State of Ohio. Use object 136-Ø3 for reimbursement for attendance at job-oriented seminars or registration fees within the State of Ohio. Use object 136-Ø2 for direct billing of Seminar and Registration Fees out-of-state.</p>
136	Ø5	<p><u>Undergraduate Tuition Reimbursements Paid to Employees</u></p> <p>Charge to this subobject payments made to employees to reimburse the cost of attendance or tuition for undergraduate-level education at an educational institution. Cumulative payments in excess of \$5250 per calendar year will appear taxable income on the employee's W-2 (including any amounts paid on behalf of the employee under subobject 136-06). Agencies must have established tuition plans that are in compliance with DAS Rule 123:4-39-07.</p>
136	Ø6	<p><u>Undergraduate Tuition Payments Paid Directly to Educational Institutions</u></p> <p>Charge to this subobject payments made to an educational institution for the cost of an employee's attendance or tuition or undergraduate-level education at the educational institution. At the end of each calendar year, the agency will associate the cumulative payments of 136-06 (combined with payments under 136-05, if applicable) in excess of \$5250 per calendar year with benefiting employee's; amounts over \$5250 will be included as taxable income on the employee's W-2. Agencies must have established tuition plans that are in compliance with DAS Rule 123:4-39-07. Include the certification statement signed by the director or his or her designee to encumber funds for direct tuition payments.</p>
136	Ø7	<p><u>Graduate Tuition Reimbursements Paid to Employees</u></p> <p>Charge to this subobject payments made to employees to reimburse the cost of attendance or tuition for graduate-level education at an educational institution. These payments are included as taxable income on the employee's W-2 statement. Agencies must have established plans that are in compliance with DAS Rule 123:1-39-07.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
136	Ø8	<p><b><u>Graduate Tuition Payments Paid Directly to Educational Institutions</u></b></p> <p>Charge to this subobject payments made to an educational institution for the cost of an employee's attendance or tuition for graduate-level education at the educational institution. At the end of each calendar year, the agency will associate payments to this subobject with the benefiting employee: these payments are included as taxable income on the employee's W2 statement. Agencies must have established tuition plans that are in compliance with DAS rule 123:1-39-07. Include the certification statement signed by the director or his or her designee to encumber funds for direct tuition payments.</p>
136	Ø9	<p><b><u>Qualified Education</u></b></p> <p>Charge to this subobject all expenses associated with the CSPD (Comprehensive System of Personal Development).  <b>RSC ONLY</b></p>
137		<p><b><u>Taxable Employee Benefits</u></b></p> <p>This object of expense includes reimbursements made to employees for expenditures employees incurred to pay for goods and services as covered by a collective bargaining contract. Currently available only to TOS for Article 27.07.  <b>TOS ONLY</b></p>
141		<p><b><u>Retirement Plans</u></b></p> <p>This object of expense includes payments made to retirement programs on behalf of a participant (IRA and 401K). Do not include payments to state retirement systems.  <b>RSC ONLY</b></p>
142	Y	<p><b><u>Taxable Expense for Licensees (Agency Specific)</u></b></p> <p>This object of expense includes benefits paid to or on the behalf of licensees.</p>
142	Ø1	<p><b><u>Health Insurance Contributions</u></b></p> <p>Charge to this subobject payments made to or for licensees' health insurance premiums.  <b>RSC and DYS ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
142	Ø2	<p><u>Licensees Paid Leave</u></p> <p>Charge to this subobject payments made to licensees for paid leave. This includes vacation, sick leave etc. in accordance with the Ohio Administrative Code and the Randolph-Sheppard Act. Paid leave benefits are subject to all applicable taxes.</p> <p><b>RSC ONLY</b></p>
146	Y	<p><b><u>Board Members Compensated but Not on Payroll</u></b></p> <p>This object of expense includes payments made by state agencies to board or commission members for attendance at authorized meetings when the member is not paid on state payroll but does receive other compensation (e.g., stipend or per diem). Include travel and other reimbursable expenses.</p>
146	Ø1	<p><u>Board Members Compensated but Not on Payroll—Salary</u></p> <p>Charge to this subobject salary paid by state agencies to board or commission members for attendance at authorized meetings when the member is not paid on state payroll (see above). Use object class 23 for travel reimbursement.</p>
147	Y	<p><b><u>Travel Reimbursement for Uncompensated Individuals</u></b></p> <p>This object of expense includes travel expense reimbursement to individuals who are not otherwise paid by the state agency, either through state payroll wages, personal service contract, honorarium, or per diem but are entitled to reimbursement of expenses. This includes volunteers and unpaid board or commission members who volunteer their time.</p>
147	Ø1	<p><u>Direct Bill Payment for Training and Seminars for Uncompensated Individuals</u></p> <p>Charge to this subobject direct billing of training and seminar charges made by state agencies for individuals who are not otherwise paid by the state agency, either through state payroll wages, personal service contract, honorarium, per diem, or otherwise.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
147	94	<p><u>Direct Billing of Lodging for Uncompensated Individuals</u></p> <p>Charge to this subobject direct billing of lodging, air fare and ground transportation for uncompensated individuals who volunteer their time. Compensated individuals (through state payroll, a per diem or otherwise) must be reimbursed for their expenses through the appropriate object code.</p>
147	95	<p><u>Non-Accountable Travel Reimbursement for Uncompensated Individuals</u></p> <p>Charge to this subobject travel reimbursement made by state agencies to volunteers for attendance at authorized agency activities or to board or commission members for attendance at authorized meetings when the member is not paid on state payroll or through a stipend or per diem.</p>
147	EX	<p><u>Accountable Travel Reimbursement for Uncompensated Individuals</u></p> <p>Charge to this subobject travel reimbursement made by state agencies to volunteers for attendance at authorized agency activities or to board or commission members for attendance at authorized meetings when the member is not paid on state payroll or through an stipend or per diem and when the agency has an accountable expense reimbursement plan statement on file with OBM.</p>

Sub-  
Object Object Definitions

**CATEGORY 2 SUPPLIES AND MAINTENANCE**

**CLASS 2Ø EDIBLE PRODUCTS & FOOD HANDLING**

This class of expense includes all food purchased for human consumption by patients, inmates, and clients. It includes live animals and poultry purchased for fattening and slaughtering purposes.

**2ØR Food Handling and Related Supplies for Recycled Products**

This object of expense includes any item in this class that contains recycled contents.

**2Ø1 Meat, Fish, Poultry, and Dairy**

This object of expense includes purchases of fresh, canned, frozen or packaged meat, fish and poultry products, animals for slaughtering, fresh, canned, or dried milk, eggs, ice cream, cheese, and other dairy products. Include the cost of testing or inspecting the food or animal from which it is derived and the curing of the meat or poultry.

**2Ø2 Y Fresh, Frozen, and Canned Foods**

This object of expense includes purchases of fresh, canned, or frozen fruits and vegetables.

**2Ø2 Ø1 Fresh Fruits and Vegetables**

Charges to this subobject include purchases of fresh fruits and vegetables and the cost of testing or inspection of the produce.

**2Ø2 Ø2 Frozen Foods**

Charge to this subobject purchases of frozen fruits and vegetables.

**2Ø2 Ø3 Canned Foods**

Charge to this subobject purchases of canned fruits, vegetables, and juices.

<u>Object</u>	<u>Sub- Object</u>	<u>Definitions</u>
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208		<b><u>Miscellaneous Consumable Products</u></b>
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This object of expense includes payments for the purchase of items not classified in objects 201 through 207.

209		<b><u>Food Handling and Related Supplies</u></b>
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This object of expense includes purchases of china, eating and cooking utensils, pots and pans, trays, kitchenware, and similar articles (napkins and tablecloths) used in preparing and serving food. Also charge supplies used in the kitchen operation (e.g., soaps, scouring pads, etc). See object 620-02 for items associated with resale of food.

Object    Sub-Object    Definitions

**CLASS 21**                    **SUPPLIES, MATERIALS AND MINOR EXPENDITURES**

This class of expense includes purchases of all supplies and materials regardless of the amount with the exception of food, fuel, and motor vehicle supplies. It includes equipment repair parts installed by agency personnel, fire and police items related to the maintenance of law, order, and safety and small tools and equipment costing \$300 or less per unit (e.g., hammers, saws, keys). Capital items costing less than \$100 per unit should be charged to this class. Transportation and freight charges should be included as part of merchandise cost.

21R                    **Recycled Supply Products**

This object of expense includes any item in this class that contains recycled contents.

211            Y            **Office, Data Processing, Electronic Equipment Supplies**

This object of expense includes payments for supplies necessary for the operation of the office. Exceptions are noted in the subobjects.

211            Ø1            **Office Supplies and Equipment**

Charge to this subobject purchases of office supplies (e.g., tablets, pads, unprinted stationery, pencils, pens, staplers, paper clips, rulers) and office equipment costing \$300 or less per unit (e.g., calculators, desks, file cabinets, typewriters, and chairs). Forms already printed and available from Forms Management should be charged to this subobject. Do not charge paper supplies purchased solely for use in the process of printing or duplication. These are to be charged to objects 28Ø-Ø1 through 28Ø-Ø7, Printing Services. See Class 31 for equipment over \$300 per unit.

211            Ø2            **Micrographic Supplies**

Charge to this subobject payments made for purchases of micrographic supplies including silver, diazo and vesicular film, processor and duplicator chemicals, splicers, cartridges, spools, leaders, jackets, and light bulbs.

211            Ø3            **Electronic Equipment Supplies**

Charge to this subobject purchases of supply items associated with the operation of electronic equipment (batteries, registers, wire, and tubes).

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
211	Ø4	<p><u>Duplicating, Fax and Paper Supplies</u></p> <p>Charge to this subobject payments made for any duplicating/fax supplies, including paper, stencils, ink and cleaning fluids used by any process of printing or duplicating, including photostatting, blueprinting, mimeographing, multilithing, as well as printing and photocopying.</p>
211	Ø5	<p><u>Data Processing Supplies and Equipment Costing \$300 or Less</u></p> <p>Charge to this subobject purchases of computer tapes, cartridges, disks, tabulating cards, paper and toner, data processing equipment costing \$300 or less per unit (e.g., cables, etc.), and supplies for the exclusive use of computers. See Class 37 for data processing equipment over \$300 per unit.</p>
211	Ø6	<p><u>Software Packages</u></p> <p>Charge to this subobject payments made for software packages that cost \$300 or less. DAS/Acquisitions pre-approval number is required.</p>
211	Ø7	<p><u>Merchandise Packaging Supplies</u></p> <p>Charge to this subobject purchases of supplies such as price labels, banding materials, gum paper, and paper bags used for displaying and packaging merchandise in state retail or wholesale outlets.</p>
211	Ø8	<p><u>Manufacturing Supplies</u></p> <p>Charge to this subobject purchases of raw materials, subassemblies, and parts used directly in the manufacturing, fabricating, or assembly of goods and finished supplies when such end items are manufactured by the agency for its own use. This also includes minor supplies used in the manufacture of the end product such as goggles, lubricating items, and sewing machine needles. Use object 61Ø for agency manufacturing and resale to other state agencies.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
212	Y	<p><b><u>Medical, Laboratory, Therapeutic, and Drug Supplies</u></b></p> <p>This object of expense includes payments for all types of drugs, antibiotics, serums, or similar preparations used for treating human or animal illness. Also charge to this account purchases of materials and supply items such as dressings, dental supplies, chemicals, laboratory glassware, and instruments used primarily for medical, therapeutic, dental, or laboratory work. Laboratory work includes materials and supplies used for testing purposes (toxicology).</p>
212	Ø1	<p><u>Medical, Laboratory, Therapeutic Supplies</u></p> <p>Charge to this subobject all purchases of supplies for medical, laboratory, and therapeutic uses including items such as dressings, dental supplies, chemicals, drug testing kits, laboratory glassware, and instruments used primarily for medical, therapeutic, dental, or laboratory work. Laboratory work includes materials and supplies used for testing purposes (e.g., toxicology).</p>
212	Ø2	<p><u>Drugs</u></p> <p>Charge to this subobject payments for all types of drugs, antibiotics, serums, or similar preparations used for treating wards of the state, clients, inmates or animal illness.</p>
212	Ø3	<p><u>Psychiatric Drugs</u></p> <p>Charge to this subobject payments for all types of drugs used in psychiatric treatment of wards of the state, clients and inmates.</p>
212	Ø4	<p><u>Patient and Inmate Aids/Supplies</u></p> <p>Charge to this subobject purchases of toilet articles and other items of necessity which provide for the personal hygiene or comfort of patients and inmates (e.g., toilet paper, soap, toothpaste and toothbrushes, cosmetics, feminine hygiene products, electric and safety razors, blades, and other similar articles). Include tobacco and tobacco products.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
212	Ø5	<p><b><u>Patient and Inmate Aids/Personal Supplies</u></b></p> <p>Charge to this subobject the purchases of any personal items for a patient or inmate (e.g., dentures, eyeglasses, and hearing aids). Also include prosthetic devices (e.g., artificial limbs, braces, and crutches) used in a physical therapy program. NOTE: This does not include any medical supplies, which should be charged under object 212-Ø1.</p>
212	Ø6	<p><b><u>DNA Testing</u></b></p> <p>Charge to this subobject payments for all costs associated with DNA testing (e.g., denatured alcohol).</p>
213	Y	<p><b><u>Educational, Recreational, Patient, and Inmate Supplies</u></b></p> <p>This object of expense includes payments for educational, recreational, patient, and inmate supplies. Exceptions are noted in subobjects.</p>
213	Ø1	<p><b><u>Educational Equipment and Supplies</u></b></p> <p>Charge to this subobject purchases of educational equipment and supplies (e.g., cameras [\$300 or less per unit], training tapes, VCR tapes, film, phonograph records, charts, cards, games, displays, and similar items). Do not include books or periodicals, which are coded to object 295.</p>
213	Ø2	<p><b><u>Recreational Equipment, Supplies and Activities</u></b></p> <p>Charge to this subobject purchases of recreational supplies and equipment (e.g., cameras [\$300 or less per unit], films, phonograph records, charts, cards, games, cable television charges, displays, and similar items). Include admission costs for recreational activities and therapy for patients and clients. Also charge the purchase of flags and sporting goods (e.g., balls, rackets, bats, gloves) and other items that are used for recreational purposes. Do not include books or periodicals, which are coded to object 295.</p>
214	Y	<p><b><u>Livestock, Agricultural, and Groundskeeping Supplies</u></b></p> <p>This object of expense includes payments for livestock, seed, grain, fertilizers, and repair parts for agricultural and groundskeeping equipment. Exceptions are noted in subobjects.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
214	Ø1	<p><u>Livestock, Poultry, and Fish Supplies</u></p> <p>Charge to this subobject purchases made for live domestic animals, poultry, and stockage fish normally kept for use on state farms, institutions, parks, and hatcheries, but not kept for food purposes: see object 2Ø2. Also include those purchased for reproduction or breeding purposes (e.g., chickens for eggs and cows for milk) where the end product is used by the local facility and not resold. See object 332-Ø5 for livestock expected to be maintained for a period of one year or more.</p>
214	Ø2	<p><u>Agriculture and Groundskeeping</u></p> <p>Charge to this subobject purchases of seeds, grains, feed for animals, shrubs, fertilizers, insecticides, soil conditioners, and garden tools (e.g., hoes, rakes, and spades). Include purchases of repair parts for agricultural and groundskeeping equipment (e.g., plows, lawn mowers, trimmers, and threshing machines).</p>
214	Ø3	<p><u>Agricultural Test Procedure Charges—Labor</u></p> <p>Charge to this subobject all service charges related to crop dusting, combine operations, and cleaning grain. See object 214-06 for materials. <b>AGR and DNR ONLY</b></p>
214	Ø4	<p><u>Livestock Destruction—Charges</u></p> <p>Charge to this subobject payments made to those who have been directed to destroy their diseased livestock. Also charge reimbursements to owners of livestock destroyed by wild predators.</p>
214	Ø5	<p><u>Laboratory Tests and Reports—Charges</u></p> <p>Charge to this subobject purchases made for medical type tests required in completion of mission of the agency such as toxicology tests and reports for state requirements related to both humans and animals. Drug testing for state employees should be charged to object 297-Ø2.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
214	Ø6	<p><u>Agricultural Test Procedure Chargers—Materials</u></p> <p>Charge to this subobject all items that inspectors purchase for the purpose of testing and evaluating to comply with consumer protection and regulatory purposes. Include all other items for testing, such as photographic supplies and reproductive costs. See object 214-03 for labor costs.</p> <p><b>AGR and DNR ONLY</b></p>
215	Y	<p><b><u>Building Equipment, Self-Repairs, and Maintenance Supplies</u></b></p> <p>This object of expense includes payments for the purchase of items for housekeeping and supplies to repair buildings and related equipment.</p>
215	Ø1	<p><u>Housekeeping Supplies and Furnishings</u></p> <p>Charge to this subobject purchases of supply items used primarily for janitorial, housekeeping, and laundry operations (e.g., soaps, detergents, waxes, disinfectants, brooms, mops, buckets, light bulbs, and rags) and minor purchases (\$300 or less per unit) used in furnishing a living or recreational area (e.g., draperies, curtains, rugs, bedding, furniture, and equipment). Use object 393-Ø4 if over \$300 per unit.</p>
215	Ø2	<p><u>Building and Equipment Repair and Maintenance Supplies</u></p> <p>Charge to this subobject purchases of paint, lumber, electrical and plumbing supplies, hardware, small tools, and window glass used by state employees to repair buildings and equipment. Also include purchases of supplies necessary for the operation of a facility, such as a power generator.</p>
215	Ø3	<p><u>Roads, Bridges, Trails, Ground Structures and Walks—Maintenance and Testing Supplies</u></p> <p>Charge to this subobject purchases of gravel, sand, cement, and other supplies and materials used by state employees in the repair, maintenance, and testing of roadways, parking lots, and walkways. Include paints, materials for guard rails, traffic signs, salt, and similar supplies and materials used primarily in connection with the repair and maintenance of roads, driveways, and parking areas.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
215	Ø4	<p><u>Water and Sewage Treatment Supplies</u></p> <p>Charge to this subobject payments made for supplies used in treating water for purification purposes (including swimming pools) and supplies used for sewage treatment. Includes testing of water.</p>
216	Y	<p><b><u>License Plates, Stickers, Certificates</u></b></p> <p>This object of expense includes all cost associated in producing license plates, stickers, etc. for the public as evidence of fees paid.</p>
216	Ø1	<p><u>License Plates, Stickers, Sheeting and Steel</u></p> <p>Charge to this subobject the purchase of material for the State of Ohio to produce license plates provided to the public as evidence of fees paid.</p> <p><b>DHS ONLY</b></p>
216	Ø2	<p><u>Stickers</u></p> <p>Charge to this subobject the purchase of State of Ohio stickers provided to the public as evidence of fees paid.</p>
216	Ø3	<p><u>Other</u></p> <p>Charge to this subobject the purchase of all needed materials and supplies to produce plates, stickers, etc. to the public as evidence of fees paid.</p>
217	Y	<p><b><u>Wearing Apparel</u></b></p> <p>This object of expense includes purchases of clothing, uniforms, smock, shoes, and etc. required for employees, wards, inmates, and patients of the state.</p>
217	Ø1	<p><u>Wearing Apparel/Employee</u></p> <p>Charge to this subobject purchases of clothing and uniforms required for employees, for highway patrol officers, penitentiary guards, and game wardens. Include other articles of clothing such as coveralls, smocks, shoes, and boots. Clothing purchased for state employees must be required in the course of employment and not useable for everyday wear. See objects 261-15 and 261-16.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
217	Ø2	<p><u>Wearing Apparel/Inmates, Patients, and Wards of the State</u></p> <p>Charge to this subobject purchases of clothing and uniforms required for inmates, patients, and wards of the state. Include other articles of clothing such as shoes, boots, etc. See objects 261-17 and 261-18.</p>
217	Ø3	<p><u>Wearing Apparel/Volunteers and Uncompensated Individuals</u></p> <p>Charge to this subobject clothing such as t-shirts, hats, caps, etc. given to uncompensated individuals for work done within the scope of the agency mission.</p>
217	Ø4	<p><u>Wearing Apparel/Employee Identification</u></p> <p>Charge to this subobject purchases of clothing used for identifying employees to the public as state employees. These items of clothing are not uniform items. Requires Fiscal Officer (not designee) memo of explanation per DNR guidelines.  <b>DNR and DHS ONLY</b></p>
218	Y	<p><b><u>Police, Fire, Safety, Protective Clothing and Equipment and Related Supplies</u></b></p> <p>This object of expense includes purchases of equipment and supplies for all police, fire, security, and safety purposes. Included in this description would be steel toe shoes, protective glasses, hard hats, gloves, respirators, etc.</p>
218	Ø1	<p><u>Weapons Costing \$300 or Less Per Unit</u></p> <p>Charge to this subobject payments made for weapons with a unit cost of \$300 or less. If unit cost is over \$300, use object 394.</p>
218	Ø2	<p><u>Ammunition</u></p> <p>Charge to this subobject payments made for purchases of ammunition.</p>
218	Ø3	<p><u>Equipment Supplies for Police, Fire, and Safety</u></p> <p>Charge to this subobject purchases of equipment with a unit cost of \$300 or less. Include supplies associated with police, fire, safety, and security (e.g., nightsticks, handcuffs, mace, leather goods, keys, decals, safety vests, and locks).</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
218	Ø4	<p><u>Investigative Expenses—Not Elsewhere Classified</u></p> <p>Charge to this subobject payments made for the purchase of supplies not elsewhere classified used in police investigative work to uncover facts (e.g., purchase of prepared transcripts, police dogs, dog food, dog training, personal protective equipment, etc.).</p>
218	Ø5	<p><u>Police, Fire, Safety and Investigative Expenses—Services</u></p> <p>Charge to this subobject any services used in investigation (e.g., credit references, autopsy, veterinarian for dogs, drug and alcohol testing, etc.) or for police, fire, and safety (e.g., security monitoring and fire protection).</p>
218	Ø6	<p><u>Home Monitoring—DRC and DYS</u></p> <p>Charge to this subobject payments for electronically monitoring and surveillance devices used for youth or individuals which have been legally determined to be on house arrest or house detention.</p> <p><b>DRC and DYS ONLY</b></p>
218	Ø7	<p><u>Sexual Assault Kits—Hospitals</u></p> <p>Charge to this subobject payments made for sexual assault examinations by medical providers awarded by the Attorney General's Office - Crime Victims Reparation Fund.</p> <p><b>AGO ONLY</b></p>
219		<p><b><u>Minor Equipment and Other Supplies Not Elsewhere Classified (\$300 or less per unit)</u></b></p> <p>This object of expense includes supplies and minor equipment costing less than \$300 not elsewhere classified.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
<b><u>CLASS 22</u></b>		<b><u>MOTOR VEHICLE, AIR, AND WATER CRAFT</u></b> This class of expense covers all costs of operating motor vehicles, aircraft, and watercraft that are leased, owned, or rented by the State of Ohio.
22R		<b><u>Recycled Content Product</u></b> This object of expense includes any item in this class that contains recycled materials.
221	Y	<b><u>Fuel—Purchases</u></b> This object of expense includes all fuel used to power state vehicles.
221	Ø1	<b><u>Fuel</u></b> Charge to this subobject purchases of fuel used for the operation of state leased, owned, or rented vehicles. If agencies pay DOT for fuel expenses, use object 292-Ø1; agencies that purchase fuel for resale use object 6Ø5-Ø6.
221	Ø2	<b><u>Fuel Tax</u></b> Charge to this subobject the portion of an invoice for fuel that represents the federal fuel tax.
222	Y	<b><u>Oil and Lubricants—Purchases</u></b> This object of expense includes purchases of oil, grease, and lubricants. Lubrication service costs should be charged to object 224.
222	Ø1	<b><u>Vehicle—Oil and Lubricants</u></b> Charge to this subobject purchases of oil, grease, and lubricants necessary for the operation and maintenance of state vehicles.
222	Ø2	<b><u>Aircraft—Oil and Lubricants</u></b> Charge to this subobject purchases of oil, grease, and lubricants necessary for the operation and maintenance of state aircraft.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
222	Ø3	<p><u>Watercraft—Oil and Lubricants</u></p> <p>Charge to this subobject purchases of oil, grease, and lubricants necessary for the operation and maintenance of state watercraft.</p>
223		<p><b><u>Tires and Tubes—Purchases</u></b></p> <p>This object of expense includes purchases of tires and tubes for state vehicles. Mounting and balancing of tires must be charged to object 224.</p>
224	Y	<p><b><u>Vehicle Repairs, Parts, Supplies, Service, and Accessories</u></b></p> <p>This object of expense includes payments for repairs, towing charges, repair parts, supplies, and accessories.</p>
224	Ø1	<p><u>Vehicle Service Repairs</u></p> <p>Charge to this subobject payments made for vehicle repair service, towing charges, mounting and balancing tires, car washes, and lubrication service for maintenance of state cars, vans, trucks, and motorcycles.</p>
224	Ø2	<p><u>Vehicle Parts and Accessories</u></p> <p>Charge to this subobject payments made for repair parts and supplies such as spark plugs, fan belts, radios, oil filters, seat covers, screws, bolts, hub caps, piston rings, mufflers, tail pipes, paint, soap, and other parts and supplies necessary for the maintenance of state cars, vans, trucks, and motorcycles.</p>
224	Ø3	<p><u>Aircraft Service Repairs</u></p> <p>Charge to this subobject payments made for service for repairs for state-owned aircraft.</p>
224	Ø4	<p><u>Aircraft Supplies</u></p> <p>Charge to this subobject payments made for repair parts, supplies and accessories necessary for the maintenance of state-owned aircraft.</p>
224	Ø5	<p><u>Watercraft Service Repairs</u></p> <p>Charge to this subobject payments made for service and repairs of state-owned watercraft.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
224	Ø6	<p><u>Watercraft Supplies</u></p> <p>Charge to this subobject payments made for repair parts, supplies and accessories necessary for the maintenance of state-owned watercraft.</p>
225	Y	<p><b><u>Vehicles—Rental and Storage</u></b></p> <p>This object of expense includes payments made for the lease or rental of vehicles and parking space. Do not include parking fees that are covered in travel expense reports under object 23Ø.</p>
225	Ø1	<p><u>Vehicles—Rental—Three Months or Less</u></p> <p>Charge to this subobject payments for rental of cars, vans, and trucks for three months or less. Rental for longer than three months should be coded to object 225-Ø2.</p>
225	Ø2	<p><u>Vehicle Rental—Four or More Months</u></p> <p>Charge to this subobject payments for rental of cars, vans, and trucks for four or more months when no equity is earned. DAS/Fleet Management pre-approval is required.</p>
225	Ø3	<p><u>Vehicles—Parking and Storage</u></p> <p>Charge to this subobject payments for the rental of parking space and/or storage of motor vehicles or motorized equipment from any vendor except OBA.</p>
225	Ø4	<p><u>Vehicles—Parking and Storage—Ohio Building Authority</u></p> <p>Charge to this subobject payments for the rental of parking space paid to the Ohio Building Authority.</p>
226		<p><b><u>Vehicle Licenses, Permits, and Titles</u></b></p> <p>This object of expense includes payments made for inspections and acquisition of licenses, permits, and titles for state vehicles.</p>
227	Y	<p><b><u>Vehicle Insurance</u></b></p> <p>This object of expense includes all payments for insurance covering vehicles, aircraft, and watercraft. See object 635-Ø1 for payments made by DAS on behalf of other state agencies.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
227	Ø1	<p><u>Motor Vehicle and Other Insurance</u></p> <p>Charge to this subobject payments made to acquire insurance for state-owned cars, vans and trucks.</p>
227	Ø2	<p><u>Aircraft Insurance</u></p> <p>Charge to this subobject payments made to acquire insurance for state-owned aircraft.</p>
227	Ø3	<p><u>Watercraft Insurance</u></p> <p>Charge to this subobject payments made to acquire insurance for state-owned watercraft.</p>

	Sub-				
<u>Object</u>	<u>Object</u>		<u>Definitions</u>		

**CLASS 23**

**TRAVEL**

This class of expense covers all travel expenses incurred by authorized state employees and board members compensated in any way in the performance of duties for state agencies (travel for contract personnel should be charged to Class 13). All reimbursements must comply with OBM Rule 126-1-02, Collective Bargaining Agreements, or the applicable section of the Ohio Revised Code. Travel and living expenses involved with relocation should be charged to object 244. Agency sponsored conferences should be charged to object 293.

23Ø      Y      **Travel and Conferences (In-State)**

This object of expense covers all travel and conference expenses incurred by state employees or board members compensated in any way in the performance of duties for state agencies within the State of Ohio.

23Ø      Ø1      **Mileage (In-State)—Personal Vehicles**

Charge to this subobject all mileage expenses incurred by state employees or board members compensated in any way when travel is within the State of Ohio while performing official state business.

23Ø      Ø2      **Commercial Transportation To and From Destination (In-State)**

Charge to this subobject all expenses incurred by state employees or board members compensated in any way when travel is within the State of Ohio for commercial transportation to and from the destination.

23Ø      Ø3      **Commercial Transportation—Destination Site (In-State)**

Charge to this subobject any expenses incurred by a state employee or board member compensated in any way when travel is at destination site while in the performance of official state business within the State of Ohio.

23Ø      Ø4      **Meals (In-State)—Travel Preceded or Followed by Overnight Stay**

Charge meal expenses to this subobject when a state employee or board member compensated in any way has performed official state business within the State of Ohio that is preceded and followed by an overnight stay.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
23Ø	Ø5	<p><u>Meals (In-State)—Travel Not Preceded or Followed by Overnight Stay</u></p> <p>Charge meal expenses to this subobject when a state employee or board member compensated in any way has performed official state business within the State of Ohio that is NOT preceded and followed by an overnight stay.</p>
23Ø	Ø6	<p><u>Conference Meals (In-State)</u></p> <p>Charge to this subobject all meal expenses at conference sites that are an integral part of the conference. This object code is to be used when such expenses exceed the usual state rate. When usual state rates are not exceeded, use object 23Ø-Ø4 or 23Ø-Ø5 for meals (in-state).</p>
23Ø	Ø7	<p><u>Lodging (In-State)—Travel</u></p> <p>Charge lodging expenses to this subobject when a state employee or board member compensated in any way has performed official state business within the State of Ohio.</p>
23Ø	Ø8	<p><u>Conference Lodging (In-State)</u></p> <p>Charge to this subobject all reasonable expenses for lodging at conference sites. This object code is to be used when such expenses exceed the usual state rate. When usual state rates are not exceeded, use object 23Ø-Ø7 for lodging (in-state).</p>
23Ø	Ø9	<p><u>Miscellaneous (In-State)—Travel</u></p> <p>Charge to this subobject any other travel costs not chargeable under the above In-State travel classifications (e.g., parking, laundry, postage and business telephone).</p>
231	Y	<p><b><u>Travel and Conferences (Out-of-State)</u></b></p> <p>This object of expense covers all travel and conference expenses incurred out of the State of Ohio by state employees or board members compensated in any way in the performance of duties for state agencies.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
231	Ø1	<p><u>Mileage (Out-of-State)—Personal Vehicles</u></p> <p>Charge to this subobject all mileage expenses incurred by state employees or board members compensated in any way when travel is out of the State of Ohio while performing official state business.</p>
231	Ø2	<p><u>Commercial Transportation To and From Destination (Out-of- State)</u></p> <p>Charge to this subobject all expenses incurred by state employees or board members compensated in any way for commercial transportation to and from destination when travel is out of the State of Ohio.</p>
231	Ø3	<p><u>Commercial Transportation—Destination Site (Out-of-State)</u></p> <p>Charge to this subobject any expenses incurred by a state employee or board member compensated in any way for transportation expenses at the destination site while in the performance of official state business out of the State of Ohio (e.g., taxi, bus, subway, car rental, train, etc.).</p>
231	Ø4	<p><u>Meals (Out-of-State)—Travel Preceded or Followed by Overnight Stay</u></p> <p>Charge meal expenses to this subobject when a state employee or board member compensated in any way has performed official state business out of the State of Ohio.</p>
231	Ø5	<p><u>Meals (Out-of-State)—Travel Not Preceded or Followed by Overnight Stay</u></p> <p>Charge meal expenses to this subobject when a state employee or board member compensated in any way has performed official state business out of the State of Ohio that is not preceded or followed by an overnight stay.</p>
231	Ø6	<p><u>Conference Meals (Out-of-State)</u></p> <p>Charge to this subobject all meal expenses at conference sites that are an integral part of the conference. This object code is to be used when such expenses exceed the out-of-state rate. When state rates are not exceeded, use object 231-Ø4 or 231-Ø5 for meals (out-of-state).</p>
231	Ø7	<p><u>Lodging (Out-of-State)—Travel</u></p> <p>Charge lodging expenses to this subobject when a state employee or board member compensated in any way has performed official state business out of the State of Ohio. This subobject includes conference lodging.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
231	Ø9	<p><u>Miscellaneous (Out-of-State)—Travel</u></p> <p>Charge to this subobject any other travel costs not chargeable under the above out-of-state travel classifications (e.g., parking, laundry, business telephone, postage and fax). Expenses for items elsewhere classified should use that object.</p>
232	Y	<p><b><u>International Travel</u></b></p> <p>This object of expense covers air, land, or water expenses incurred when a state employee is on assignment outside the United States.</p>
232	Ø1	<p><u>Travel Package</u></p> <p>Charge to this subobject payments made to travel agent or lead entity for business and trade missions outside the United States. Package price should include airfare, hotel accommodations, land transportation, meeting rooms, local/national guide assistance, group meals, reception costs, visa fees, baggage, transfers, and taxes.</p>
232	Ø2	<p><u>Transportation Not Included in Package</u></p> <p>Charge to this subobject unanticipated transportation expenses incurred by state employees when conducting business during a trade mission outside the United States.</p>
232	Ø3	<p><u>Meals Not Included in Package</u></p> <p>Charge to this subobject unanticipated meal expenses incurred by state employees when conducting business during a trade mission outside the United States.</p>
232	Ø7	<p><u>Lodging Not Included in Package</u></p> <p>Charge to this subobject unanticipated lodging expenses incurred by state employees when conducting business during a trade mission outside the United States.</p>
232	Ø9	<p><u>Miscellaneous</u></p> <p>Charge to this subobject all other authorized reimbursement payments incurred by state employees when conducting business on a trade mission.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
233		<p><b><u>Air Transportation—Interagency</u></b></p> <p>This object of expense includes payments made to state agencies for air transportation provided via state-owned aircraft. Payment made by ISTV.</p>
234		<p><b><u>Client Paid Examiner Travel</u></b></p> <p>Charge to this object of expense payments made to examiners when total expenses have been received from the client being examined (e.g., insurance companies and foreign real estate companies).</p>
235		<p><b><u>Delinquent Travel Payments</u></b></p> <p>Charge to this object of expense any payments made due to penalties assessed for late payment pursuant to collective bargaining agreements. Penalties assessed by utility companies should be charged to object 257 and payments made under R.C. 126.3Ø (Prompt Payment) calculated by agencies should be charged to object 299-12.</p>

Object    Sub-Object    Definitions

**CLASS 24**                    **COMMUNICATIONS AND SHIPPING EXPENSES**

This class of expense includes costs involved in mailing, communication rentals, freight, shipping charges, and moving expenses except for personal mileage. Lease/purchase of communications equipment must be charged to object 34L.

241            Y            **Postal Expenses**

This object of expense includes all costs paid for post office box rentals, replenishment of meters, mailing permits, and postage.

241            Ø1            **Post Office Box Rental**

Charge to this subobject payments made for post office box rental.

241            Ø2            **Mailing Permits**

Charge to this subobject payments made for second or third-class mailing permit accounts.

241            Ø3            **Postage from U.S. Postal Service**

Charge to this subobject payments made for postage stamps and meter replenishments purchased from the U.S. Postal Service.

241            Ø4            **Postage from Vendors**

Charge to this subobject payments made for postage stamps and meter replenishments purchased from vendors at rates established by the U.S. Postal Service.

241            Ø5            **Fees Charged for Providing Postage**

Charge to this subobject the fee charged by private vendors to provide postage to metered equipment.

242            Y            **Telecommunications Expenses**

This object of expense includes telecommunications-related expenses.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
242	Ø1	<u>Wired Telecommunications - Transmission, Rearrangement, or Alteration—Utility Regulated by PUCO/FCC</u>
<b>CHANGE</b>		Charge to this subobject payments to telephone companies for any wired telecommunications services REGULATED by PUCO or FCC. Services defined as REGULATED include services available to the general public through PUCO and FCC tariffs without special contracts or term commitments. This includes but is not limited to telephone lines and features, local and long distance voice services and dedicated data transmission, installation of telecommunications equipment and rearrangement or alteration of telecommunications services equipment necessary for the continued operation of such facilities. Not included are any services contracted through the Office of Information Technology (OIT). An OIT Telecommunications Service Request (TSR) is required. Use object 242-Ø2 for contracted services and 242-03 if it is not regulated by PUCO or FCC. Use object 37Ø for the purchase of telecommunications equipment used in conjunction with regulated services regardless of cost.
242	Ø2	<u>Wired Telecommunications - Transmission, Rearrangement, or Alteration—Utility—Contracted Services</u>
<b>CHANGE</b>		Charge to this subobject payments to wired telephone companies or telecommunications service providers for any telecommunication services CONTRACTED by the Office of Information Technology (OIT) or approved contracts with specific agencies. Any utility services which involve negotiated or discounted pricing, special or long term contracts are also considered contracted. This includes but is not limited to telephone lines and features, local and long distance voice services, dedicated data transmission, contracted private lines (i.e. SOMACS), installation of telecommunications services equipment and rearrangement or alteration of telecommunications services equipment necessary for the continued operation of such facilities performed by vendors under contract. An OIT Telecommunications Service Request (TSR) is required. Use object 242-Ø1 if it is regulated by PUCO. Use object code 242-03 if it is not regulated by PUCO. Use object 261 for equipment service and repair. Use object 37Ø for the purchase of telecommunications equipment regardless of cost. Payments to the Office of Information Technology (OIT), Service Delivery Division must be coded to object 292-Ø1.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
242	Ø3	<u>Wired Telecommunications - Transmission, Rearrangement, or Alteration – Utility Not Regulated by PUCO or FCC</u>
	<b>CHANGE</b>	Charge to this subobject payments to wired telephone companies or telecommunications service providers for any telecommunications services NOT REGULATED by PUCO or FCC or for which competition is available and there are no prevailing Office of Information Technology (OIT) contracts. This includes but is not limited to local and long distance voice services dedicated data transmission (i.e. DSL), private lines, installation of telecommunications services equipment and rearrangement or alteration of telecommunications services equipment necessary for the continued operation of such facilities performed by vendors which are NOT REGULATED by PUCO or FCC. An OIT Telecommunications Service Request (TSR) is required. Use subobject 242-01 if it is regulated by PUCO. Use subobject 242-02 for contracted services. Use subobject 242-04 for wireless services. Use object code 261 for equipment service and repair. Use object code 370 for the purchase of telecommunications equipment regardless of cost. Payments to the Office of Information Technology (OIT), Service Delivery Division must be coded to object 292-01.
242	Ø4	<u>Wireless Telecommunications - Transmission</u>
	<b>NEW</b>	Charge to this subobject payments to wireless telecommunications service providers for state issued mobile voice and data services. Included among the services under this subobject are cellular voice and data services, pagers and PDA service subscriptions. These services generally involve a service agreement or contract and are therefore treated as contracted services. An OIT Telecommunications Service Request (TSR) is required. Use subobjects 242-01, 242-02 and 242-03 for wired, landline based services. Use object code 261 for equipment service and repair. Use object code 370 for the purchase of telecommunications equipment used in conjunction with wireless services regardless of cost. Reimbursement to state employees for cellular phone calls must be coded to 298-24.
242	Ø5	<u>Cable Construction</u>
	<b>NEW</b>	Charge to this subobject payments for the installation of premise cable plants, wide and local area network cabling, telephone station wiring, voice and data jacks and information outlets. An Office of Information Technology (OIT)/Acquisitions release and permit is required.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
243	Y	<p><b><u>Freight, Express, and Messenger Services</u></b></p> <p>This object of expense includes payments made for shipping charges and messenger services. Shipping charges that apply to purchased goods should be considered a part of the purchase price of the goods and charged accordingly. Charges applicable to motor vehicle expenses should not be charged to this account.</p>
243	Ø1	<p><b><u>Messenger Courier Service—Regulated by Public Utilities Commission</u></b></p> <p>Charge to this subobject payments made for courier services regulated by the Public Utilities Commission.</p>
243	Ø2	<p><b><u>Messenger Courier Service—Unregulated</u></b></p> <p>Charge to this subobject payments made for unregulated courier services.</p>
243	Ø3	<p><b><u>Armored Car Service</u></b></p> <p>Charge to this subobject payments made for armored car services.</p>
243	Ø4	<p><b><u>Freight</u></b></p> <p>Charge to this subobject payments made for freight and shipping charges. This subobject is used when a state agency is shipping parts or equipment out.</p>
244	Y	<p><b><u>Moving Expenses</u></b></p> <p>This object of expense includes payments made for moving expenses. Include departmental moving charges between or within a state or commercial building as well as moving expenses for certain new appointments and transferred employees as provided by R.C. 126.32, Rule 126-1- Ø2 of the Administrative Code, R.C. 124.33, Rule 123:1-25- Ø1 of the Administrative Code, or applicable collective bargaining contract. For IRS reporting purposes, moves must take place within one year of an appointee/employee starting work at the new location and they must meet the fifty-mile distance requirement. Any moving related expenses that occur after one year of the beginning work at the new location must have detailed explanation to meet IRS requirements.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
244	Ø1	<p><u>Moving—Departments</u></p> <p>Charge to this subobject payments made for departmental moving between or within a state or commercial building.</p>
244	Ø2	<p><u>Moving of Household Goods—New Appointment</u></p> <p>Charge to this subobject payments for moving the household goods for certain new appointment as provided by R.C. 126.32 and Rule 126-1-Ø2 of the Administrative Code.</p>
244	Ø3	<p><u>Moving of Household Goods—Permanent Transfer</u></p> <p>Charge to this subobject payments for moving the household goods of an employee who is permanently transferred as provided by R.C. 124.33 and Rule 123:1-25-Ø1 of the Administrative Code or by applicable collective bargaining contract.</p>
244	Ø4	<p><u>Transportation and Lodging Related to Moving from Old to New Home—New Appointment</u></p> <p>Charge to this subobject payments for transportation (except personal mileage which must be charged to object Ø21 on payroll) and lodging, not including meals, expenses incurred while moving from the old home to the new home for certain new appointment as provided by R.C. 126.32 and Rule 126-1-Ø2 of the Administrative Code. This object of expense is limited to one trip from the old home to the new home. All expenses must comply with the OBM Travel Rule (Rule 126-1-Ø2 of the Administrative Code).</p>
244	Ø5	<p><u>Transportation and Lodging Related to Moving from Old to New Home—Permanent Transfer</u></p> <p>Charge to this subobject payments for transportation, i.e., air fare, bus, boat, and train (except personal mileage which must be charged to Object Ø21 on payroll) and lodging, not including meals expenses incurred while moving from the old home to the new home for an employee who is permanently transferred as provided by R.C. 124.33 and Rule 123-1-25-Ø1 of the Administrative Code or by the applicable collective bargaining contract. This object of expense is limited to one trip from the old home to the new home. All expenses must comply with the OBM Travel Rule (Rule 126-1-Ø2 of the Administrative Code) or the applicable collective bargaining contract.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
244	Ø6	<p><u>Meal Expenses Related to Moving from Old to New Home—New Appointment</u></p> <p>Charge to this subobject payments for meal expenses incurred while moving from the old home to the new home for certain new appointment as provided by R.C. 126.32 and Rule 126-1-Ø2 of the Administrative Code. This object of expense is limited to one trip from the old home to the new home. All expenses must comply with the OBM Travel Rule (Rule 126-1-Ø2 of the Administrative Code).</p>
244	Ø7	<p><u>Meal Expenses Related to Moving from Old to New Home—Permanent Transfer</u></p> <p>Charge to this subobject payments for meal expenses incurred while moving from the old home to the new home for an employee who is permanently transferred as provided by R.C. 124.33 and Rule 123-1-25-Ø1 of the Administrative Code or by the applicable collective bargaining contract. This object of expense is limited to one trip from the old home to the new home. All expenses must comply with the OBM Travel Rule (Rule 126-1-Ø2 of the Administrative Code) or the applicable collective bargaining contract.</p>
244	Ø8	<p><u>Temporary Lodging Expenses Following New Appointment</u></p> <p>Charge to this subobject payments of temporary lodging expenses for certain new appointments as provided by R.C. 126.32 and Rule 126-1-Ø2 of the Administrative Code. These expenses shall be incurred in the new location following the new appointment, but before relocation of permanent residence and for a period of not more than 3Ø consecutive days. All expenses must comply with the OBM Travel Rule (Rule 126-1-Ø2 of the Administrative Code.)</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
244	Ø9	<p><u>Temporary Lodging Expenses Following Permanent Transfer</u></p> <p>Charge to this subobject payments of temporary lodging expenses for an employee who is permanently transferred as provided by R.C. 124.33 and Rule 123-1-25-Ø1 of the Administrative Code or by the applicable collective bargaining contract. These expenses shall be incurred in the new location following the permanent transfer, but before relocation of permanent residence for a period as stated in the applicable collective bargaining contract or other period but in any event not for more than 30 consecutive days. All expenses must comply with the OBM Travel Rule (Rule 126-1-Ø2 of the Administrative Code) or the applicable collective bargaining contract.</p>
244	1Ø	<p><u>Temporary Meal Expenses Following New Appointment</u></p> <p>Charge to this subobject payments of temporary meal expenses for certain new appointments as provided by R.C. 126.32 and Rule 126-1-Ø2 of the Administrative Code. These expenses shall be incurred in the new location following the new appointment, but before relocation of permanent residence and for a period of not more than 30 consecutive days. All expense must comply with the OBM Travel Rule (Rule 126-1-Ø2 of the Administrative Code).</p>
244	11	<p><u>Temporary Meal Expenses Following Permanent Transfer</u></p> <p>Charge to this subobject payments of temporary meal expenses for an employee who is permanently transferred as provided by R.C. 124.33 and Rule 123-1-25-Ø1 of the Administrative Code or by the applicable collective bargaining contract. These expenses shall be incurred in the new location following the permanent transfer, but before relocation of permanent residence for a period as stated in the applicable collective bargaining contract or other period but in any event not for more than 30 consecutive days. All expenses must comply with the OBM Travel Rule (Rule 126-1-Ø2 of the Administrative Code) or the applicable collective bargaining contract.</p>
244	12	<p><u>In-Transit Storage Cost—New Appointment</u></p> <p>Charge to this subobject in-transit storage charges for storing household goods and personal effects within any period of thirty consecutive days after the day the household goods and personal effects are moved from the former home and before they are delivered to the new home.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
244	13	<p><b><u>In-Transit Storage Cost—Permanent Transfer</u></b></p> <p>Charge to this subobject in-transit storage charges for storing household goods and personal effects within any period of thirty consecutive days after the day the household goods and personal effects are moved from the former home and before they are delivered to the new home.</p>
247		<p><b><u>Mail Sorting Services</u></b></p> <p>This object of expense includes payments made for mail sorting services (e.g., fold, score, and stuff). Use object 292-Ø7 if interagency service; do not include cost of postage.</p>

Object    Sub-Object    Definitions

**CLASS 25**            **FUELS AND UTILITIES**

This class of expense includes payments for all utility services, excluding telephone and telegraph, and includes payment for fuel used to produce heat and light. Motor vehicle fuel should be charged to the proper motor vehicle expense account, Class 22.

25Ø                    **Fuel Coal (including freight)**

This object includes payments made for coal and the costs of transportation. Include costs of coal analysis.

251                    **Fuel Oil (including freight)**

This object of expense includes payments made for oil which will be used in boilers, stoves, and furnaces for the purpose of producing heat, light, and power. Include the costs of transporting such fuels.

252                    **Utilities—Electricity**

This object of expense includes payments made for electric current regardless of the purpose for which it is used.

253                    **Utilities—Gas**

This object of expense includes payments made for natural or manufactured gas used in stoves or furnaces primarily for the purpose of producing heat and power.

254                    **Utilities—Water and Sewage**

This object of expense includes payments made to public or private utilities for water and sewage treatment services and related expenses.

255                    **Other Utility and Fuel Payments**

This object of expense includes payments made for minor fuel such as wood, steam, or heated air, coke and charcoal, and all other expenses that cannot be classified under the above categories.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
256		<p><b><u>Discount Lost—Utilities</u></b></p> <p>This object of expense includes payments made for lost discounts on fuels and utilities. This object applies to utility charges only.</p>
257		<p><b><u>Interest Payments—Utilities</u></b></p> <p>This object of expense includes charges for penalties assessed to late payment of utilities.</p>
258		<p><b><u>Utility Reduction Programs</u></b></p> <p>This object of expense includes payments for utility auditing services and performance contracts that reduce utility cost.</p>

Sub-  
Object Object Definitions

**CLASS 26**      **MAINTENANCE AND REPAIRS**

This class of expense includes payments for repairs or modifications (service and replacement parts regardless of the amount) of equipment, buildings, roads, and other facilities (excluding repairs on motor vehicles), equipment maintenance contracts, pieces furnished as a part of the repair or service contract, and inspection fees. Payments for such services as laundry, dry cleaning, window washing, hazardous waste, refuse collection, and extermination (pest control) should be included. Exceptions are noted in subobjects or objects.

26R      **Recycled Products**

This object of expense includes payments for any items that contain recycled materials used in maintenance or repairs.

261      Y      **Equipment and Clothing (Modifications and Repairs)**

This object of expense includes payments for non-vehicle contract repairs and clothing maintenance.

261      Ø1      **Food Handling Equipment Service (Modifications and Repairs)**

Charge to this subobject payments for service charges made for maintenance, modification, or repair of refrigerators, stoves, ovens, grills, steam tables, peelers, shredders, and grain elevators used in the storing, preparation, and serving of food.

261      Ø2      **Food Handling Equipment Repair—Replacement Parts**

Charge to this subobject parts required to repair food handling equipment.

261      Ø3      **Office Equipment Service (Modifications and Repairs)**

Charge to this subobject payments made for service charges for maintenance, modification, or repair of typewriters, adding machines, calculators, cash registers, postage machines, and facsimile machines that are used primarily in office operations. Service charges for maintenance and repair of microfilm equipment should be charged to objects 261-19 or 261-20 for microfilm parts.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
261	Ø4	<p><u>Office Equipment Repair—Replacement Parts</u></p> <p>Charge to this subobject parts required to repair office equipment.</p>
261	Ø5	<p><u>Housekeeping Equipment Service (Modifications and Repairs)</u></p> <p>Charge to this subobject payments made for service charges for maintenance, modification, or repair of household equipment (washing machines, clothes dryers, electric sweepers, and polishers). Also include payments made to clean draperies and carpets, laundry, dry cleaning, towel service, janitorial service, file destruction, window washing, hazardous waste and drug disposal, refuse collection, and extermination service (pest control).</p>
261	Ø6	<p><u>Housekeeping Equipment Repair—Replacement Parts</u></p> <p>Charge to this subobject the cost of parts to repair or replace any household equipment.</p>
261	Ø7	<p><u>Education and Recreation Equipment Service (Modifications and Repairs)</u></p> <p>Charge to this subobject payments made for service charges for maintenance, modification, and repair of educational and recreational equipment (e.g., projectors, recorders, phonographs, gymnastic or other athletic and educational equipment).</p>
261	Ø8	<p><u>Educational and Recreational Equipment Repair—Replacement Parts</u></p> <p>Charge to this subobject the cost of parts to repair or replace educational and recreational equipment.</p>
261	Ø9	<p><u>Medical, Laboratory, and Therapeutic Equipment Service (Modification and Repairs)</u></p> <p>Charge to this subobject payments made for the service charge for maintenance, modification, or repair of such equipment as X-ray, microscopes, toxicology, and specialized hospital and laboratory equipment.</p>
261	1Ø	<p><u>Medical, Laboratory, and Therapeutic Equipment Repair— Replacement Parts</u></p> <p>Charge to this subobject the cost of parts to repair or replace medical, laboratory, and therapeutic equipment.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
261	11	<p><u>Agriculture and Groundkeeping Equipment Service (Modifications and Repairs)</u></p> <p>Charge to this subobject payments made for service charges for maintenance, modification, and repair equipment (e.g., lawn mowers, chain saws, cultivators, rakes, and harrows).</p>
261	12	<p><u>Agriculture and Groundskeeping Equipment Repair—Replacement Parts</u></p> <p>Charge to this subobject the cost of repair or replacement parts for agriculture and groundskeeping equipment.</p>
261	13	<p><u>Factory, Manufacturing, or Warehouse Equipment Service (Modifications and Repairs)</u></p> <p>Charge to this subobject payments made for service charges for maintenance, modification, or repair of equipment used in factories and warehouses (material-handling equipment, payloaders, and other machinery and equipment).</p>
261	14	<p><u>Factory, Manufacturing, or Warehouse Equipment Repair—Replacement Parts</u></p> <p>Charge to this subobject the cost of parts to repair factory, manufacturing, and warehouse equipment.</p>
261	15	<p><u>Clothing Maintenance/State Employees</u></p> <p>Charge to this subobject payments made for service charges for laundry and dry cleaning of clothing and uniforms for state employees required to wear uniforms, highway patrol officers, penitentiary guards, and game wardens.</p>
261	16	<p><u>Clothing Repairs/State Employees</u></p> <p>Charge to this subobject payments made for supplies to repair clothing/uniforms described in object 261-15.</p>
261	17	<p><u>Clothing Maintenance/Patients, Inmates and Wards of the State</u></p> <p>Charge to this subobject payments made for service charges for laundry, etc. for clothing of inmates, patients and wards of the state.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
261	18	<p><u>Clothing Repairs/ Patients, Inmates and Wards of the State</u></p> <p>Charge to this subobject supplies for repair of clothing/uniforms described in object 261-17.</p>
261	19	<p><u>Micrographic Equipment Service (Modification and Repairs)</u></p> <p>Charge to this subobject payments made for service charges for maintenance, modification, and repair of microfilm equipment including readers, reader/printers, cameras, processors, duplicators, computer-assisted retrieval (CAR), and computer output microfilm (COM) equipment.</p>
261	2Ø	<p><u>Micrographic Equipment Repair—Replacement Parts</u></p> <p>Charge to this subobject the cost of parts to repair or replace micrographic equipment.</p>
261	21	<p><u>Copying Machine Service (Maintenance and Repair)</u></p> <p>Charge to this subobject payments made for the service charge for meter usage, maintenance, modification, or repair of any copying machine, such as electrostatic copiers. For rental of copying machines, use object 274; for purchases, use object 38Ø.</p>
261	22	<p><u>Copying Machine Repair—Replacement Parts</u></p> <p>Charge to this subobject the cost of replacement parts to repair copying machines.</p>
261	23	<p><u>High Speed Xerography Per Click Charges</u></p> <p>Charge to this subobject payments made for the per impression maintenance costs used by the high speed xerography equipment in DAS' copy center network.</p> <p><b>DAS ONLY</b></p>
261	24	<p><u>Recording Devices (Maintenance and Repair)</u></p> <p>Charge to this subobject payments for service charge to repair recording devices used for public safety or law enforcement purposes.</p> <p><b>DHS ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
261	25	<p><u>Recording Devices—Parts</u></p> <p>Charge to this subobject the cost of replacement parts for devices used to record telephone and radio traffic for public safety or law enforcement purposes.</p> <p><b>DHS ONLY</b></p>
261	5Ø	<p><u>Janitorial Services (Labor) Rest Areas</u></p> <p>Charge to this subobject payments made for LABOR for the cleaning of rest areas.</p> <p><b>DOT ONLY</b></p>
261	51	<p><u>Janitorial Parts and Supplies Rest Areas</u></p> <p>Charge to this subobject payments made for parts and supplies for the cleaning of rest areas.</p> <p><b>DOT ONLY</b></p>
262	Y	<p><b><u>Buildings and Structures</u></b></p> <p>This object of expense includes payments of labor for the maintenance, space modifications, and repair of buildings and attached equipment to state-owned buildings (for leasehold expense, see Category 27).</p>
262	Ø1	<p><u>Building Maintenance Service</u></p> <p>Charge to this subobject payments of labor for the maintenance, space modification (including salvage or dismantling expenses) and repair of building and attached equipment (heating, plumbing, electrical lighting). Include contract repairs for park shelters, observation towers, fish hatcheries, water storage towers, grain elevators. Also include inspection or other fees required to proceed with repairs and use for wall-to-wall carpet. For movable carpet, see 393-Ø3.</p>
262	Ø2	<p><u>Building Maintenance and Repair Supplies</u></p> <p>Charge to this subobject the cost of supplies for the maintenance and repair of buildings and attached equipment.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
262	Ø3	<p><u>Building Maintenance and Repairs—Ohio Building Authority</u></p> <p>Charge to this subobject payments made to Ohio Building Authority for the maintenance, space modification (including salvage or dismantling expenses), and repair of building and attached equipment (e.g., heating, plumbing, electrical lighting). Also includes cost of moving boxes by OBA.</p>
262	Ø4	<p><u>Vehicle Inspection Station Maintenance Service</u></p> <p>Charge to this subobject payments made for maintenance or repairs to a vehicle inspection station or a weigh station.</p>
262	Ø5	<p><u>Vehicle Inspection Station Maintenance and Repair Parts</u></p> <p>Charge to this subobject the cost of supplies for maintenance and repair of vehicle inspection station buildings and attached equipment.</p>
262	Ø6	<p><u>Environmental—Lands and Building (Service)</u></p> <p>Charge to this subobject payment made for the service cost associated with hazardous waste and environmental clean up for land and buildings.</p> <p><b>DOT and EPA ONLY</b></p>
263	Y	<p><b><u>Roads, Bridges, Trails, Walks and Ground Structures (Service and Repairs)</u></b></p> <p>This object of expense includes payments for service repair parts and supplies for the maintenance, modification, and repair of roads, bridges, and walks on state-owned property.</p>
263	Ø1	<p><u>Roads, Bridges, Trails, Walks and Ground Structures (Service and Repair)</u></p> <p>Charge to this subobject payments made for labor for the maintenance, modification, and repair of roads, bridges, trails and walks (e.g., stump removal).</p>
263	Ø2	<p><u>Roads, Bridges, Trails, Walks and Ground Structures (Repair Parts and Supplies)</u></p> <p>Charge to this subobject the cost of supplies and parts provided by a vendor repairing roads, bridges, trails and walks.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
263	Ø3	<p><u>Environmental—Lands and Building (Supplies)</u></p> <p>Charge to this subobject payments made for supply costs associated with hazardous waste and environmental clean up for land and buildings.  <b>DOT and EPA ONLY</b></p>
264	Y	<p><b><u>Airborne Services and Repairs (Runways, Taxiways, Hangars)</u></b></p> <p>This object of expense includes payments for labor, parts, and supplies used in the construction, maintenance, modification, or repair of aircraft runways, taxiways, and hangars.</p>
264	Ø1	<p><u>Airborne Services (Runways, Taxiways, Hangars)</u></p> <p>Charges to this subobject includes payments made for labor related to the construction, maintenance, modification, or repair of aircraft runways, taxi strips, and parking areas.</p>
264	Ø2	<p><u>Airborne Parts and Supplies (Runways, Taxiways, Hangars)</u></p> <p>Charge to this subobject the cost of parts and supplies provided by a vendor in the installation or repair of runways, taxi strips, and hangars.</p>
265	Y	<p><b><u>Waterborne Services and Repair (Moorings and Docks)</u></b></p> <p>This object of expense includes payments for labor, cost of parts and supplies related to mooring, docking, and other water-related contracts.</p>
265	Ø1	<p><u>Waterborne Services (Moorings and Docks)</u></p> <p>Charge to this subobject payments made for labor related to mooring, docking, and other water-related contracts.</p>
265	Ø2	<p><u>Waterborne Parts and Supplies (Moorings and Docks)</u></p> <p>Charge to this subobject the cost of parts and supplies provided by a vendor to repair mooring or docks.</p>
266	Y	<p><b><u>Communications Equipment</u></b></p> <p>This object of expense includes payments for services and repairs of communications equipment.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
266	Ø1	<p><u>Communications Equipment Repair—Regulated by the Public Utilities Commission</u></p> <p>Charge to this subobject payments made for maintenance agreements and repairs to agency-owned communications equipment, including telephones, radios, etc., when the vendor is regulated by the Public Utilities Commission. This includes all labor and material charges.</p>
266	Ø2	<p><u>Communications Equipment Repair Service—Unregulated by the Public Utilities Commission</u></p> <p>Charge to this subobject payments made for maintenance agreements and service to repair agency-owned communications equipment including telephones and radios when the vendor is NOT REGULATED by the Public Utilities Commission.</p>
266	Ø3	<p><u>Communications Equipment Parts—Unregulated by the Public Utilities Commission</u></p> <p>Charge to this subobject all parts required to repair communications equipment, including walkie talkies, telephones, headsets, telephone cords, and phone rests, by a vendor not regulated by the Public Utilities Commission.</p>
267	Y	<p><b><u>Data Processing, Software and Mainframe Maintenance</u></b></p> <p>This object of expense includes maintenance and maintenance contracts for data processing equipment, software and mainframes. A DAS/Acquisitions release and permit is required.</p>
267	Ø1	<p><u>Data Processing Equipment Service (Modifications and Repairs)</u></p> <p>Charge to this subobject payments made to commercial or other state agencies for the service charges for maintenance, modification, or repair of specialized equipment for processing of data. Software maintenance should be charged to object 267-Ø5. A DAS/Acquisitions release and permit is required. Inter- and intra-agency payments must be made by ISTV.</p>
267	Ø2	<p><u>Data Processing Equipment Repair—Replacement Parts</u></p> <p>Charge to this subobject the cost of parts required to repair or replace data processing equipment. A DAS/Acquisitions release and permit is required.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
267	Ø3	<p><u>Software Maintenance</u></p> <p>Charge to this subobject payments made to maintain software packages (detection and corrections of software errors and the provision of generally incorporated improvements and enhancements). This section shall not be used for charges relating to programming services. A DAS/Acquisitions release and permit is required.</p>
267	Ø4	<p><u>Large Computing System Maintenance</u></p> <p>Charge to this subobject all maintenance expenses for equipment and peripherals that will be used in a data center environment of 100 MIPS (Millions of Instructions Per Second) or more. A DAS/Acquisitions release and permit is required.</p>
267	Ø5	<p><u>Mainframe Proprietary Software Maintenance</u></p> <p>Charge to this subobject all maintenance expenses for proprietary software which will be used on the hardware defined in object 372 (data center environment consisting of 100 MIPS or more: a single copy of products that fall into this category will generally cost in excess of \$50,000). A DAS/Acquisitions release and permit is required.</p>
268	Y	<p><b><u>Other Maintenance and Repair Service (Modifications and Repairs)</u></b></p> <p>This object of expense includes payments for labor, repair parts and supplies for maintenance, modification, and repairs not elsewhere classified.</p>
268	Ø1	<p><u>Other Maintenance and Repair Service (Not Elsewhere Classified)</u></p> <p>Charge to this subobject payments for labor, maintenance, modification, and repairs not elsewhere classified.</p>
268	Ø2	<p><u>Other Maintenance and Repair—Replacement Parts or Supplies</u></p> <p>Charge to this subobject the cost of supplies or parts provided by a vendor for modifications, repairs, or replacement parts not elsewhere classified.</p>

<u>Sub-</u>		
<u>Object</u>	<u>Object</u>	<u>Definitions</u>

**CLASS 27**      **RENTALS**

This class of expense includes rentals paid for equipment, land, space, and buildings. Lease—purchase of equipment is subject to R.C. 126.17 and charged to Category 3. Charge items rented or leased, in which no equity will accrue, to Class 27. Exclude rentals for motor vehicles that are charged to object 225 and post office box rental that is charged to 241-Ø1.

271      Y      **Electronic Data Processing Machines (Rentals)**

This object includes payments made for the rental of data and word processing equipment.

271      Ø1      **Data Processing Equipment (Rentals)**

Charge to this subobject payments made for the rental of equipment used to process and interpret data. Do not charge to this subobject tapes, cards, or other supplies used by data processing equipment. These supplies should be charged to object 211-Ø5, Data Processing Supplies. A DAS/Acquisitions pre-approval number is required.

271      Ø2      **Word Processing Equipment (Rentals)**

Charge to this subobject payments made for word processing equipment rental, such as memory typewriters.

271      Ø3      **Term Software License**

Charge to this subobject payments made for a set-term software license. Such licenses require that the software be returned or destroyed at the end of the contract term. A DAS/Acquisitions pre-approval number is required.

271      Ø4      **Software License (Set-Term)**

Charge to this subobject payments for a set-term software license which will be used in a data center environment consisting of a 100 MIPS or more. A DAS/Acquisitions release and permit is required.

272      Y      **Storage and Related Services**

This object includes payments made for rental of storage space, retrieval and re-filing charges.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
272	Ø1	<p><u>Items in Storage (Rentals)</u></p> <p>Charge to this subobject payments made to vendors for the storage of records, furniture, equipment, etc.</p>
272	Ø2	<p><u>Record Storage Services</u></p> <p>Charge to this subobject payments made to vendors for pick up or retrieval of storage records (e.g., vouchers, microfiche, encumbrances, revenue documents, or any other records) for which retention is required. Also include the cost for restocking of boxes.</p>
273	Y	<p><b><u>Buildings, Land, and Offices (Rental)</u></b></p> <p>This object of expense includes payment for rental of buildings, offices, space, warehouses, land, and storage.</p>
273	Ø1	<p><u>Building, Land, and Office (Rentals)</u></p> <p>Charge to this subobject payments made for the rental of any office space or building where the primary occupancy is for housing of wards or employees of agencies rather than for storage of files or equipment. Include payments made for rental of buildings, or parts thereof, and payments made for land rental. (See object 272-Ø1 for records storage and object 272-Ø2 for retrieval services.)</p>
273	Ø2	<p><u>Warehouse Facilities (Rentals)</u></p> <p>Charge to this subobject payments made for the rental of warehouses or storage buildings. Do not include payments for motor vehicle storage, which are charged to object 225-Ø1 or 225-Ø2, Motor Vehicle Expense.</p>
273	Ø3	<p><u>Leasehold Improvements—Lease Space</u></p> <p>Charge to this subobject payments made for improvements to rented office space, warehouses or storage buildings.</p>
273	Ø4	<p><u>Hearing Room Rental</u></p> <p>Charge to this subobject hearing room rental charges.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
274	Y	<p><b><u>Office Equipment and Furniture (Rentals)</u></b></p> <p>This object of expense includes payments made for rental of other equipment and furniture not elsewhere classified.</p>
274	Ø1	<p><b><u>Office Equipment (Rentals)</u></b></p> <p>Charge to this subobject payments made for the rental of typewriters, calculators, etc.</p>
274	Ø2	<p><b><u>Office Furniture (Rentals)</u></b></p> <p>Charge to this subobject payments made for the rental of office furniture such as desks, chairs, and file cabinets.</p>
274	Ø3	<p><b><u>Postage Machines (Rental)</u></b></p> <p>Charge to this subobject payments made for the rental of postage-type (meter) machines.</p>
274	Ø4	<p><b><u>Micrographic Equipment (Rentals)</u></b></p> <p>Charge to this subobject payments made for the rental of micrographic equipment including readers, reader/printers, cameras, processors, CAS and COM equipment.</p>
274	Ø5	<p><b><u>Copying Machines (Rentals)</u></b></p> <p>Charge to this subobject payments made for rental of electrostatic copiers and similar copying equipment. For maintenance of copiers, use objects 261-19 and 261-2Ø; for purchase, use object 38Ø; and for a Lease-Purchase, use object 38L.</p>
276		<p><b><u>Wearing Apparel (Rentals)</u></b></p> <p>This object of expense includes payments made for the rental of wearing apparel (outer garments such as uniforms, aprons, overalls).</p>
277		<p><b><u>Other Rentals (Not Elsewhere Classified)</u></b></p> <p>This object of expense includes payments made for the rental of equipment, space, and property not otherwise classified. Include charges made for exhibition rental.</p>

Object    Sub-Object    Definitions

**CLASS 28**            **PRINTING, BINDING, ADVERTISING**

This class of expense includes the cost of printed forms prepared for the specific use of departments or agencies of the State of Ohio, printed documents prepared for the State of Ohio, special binding, advertising, duplicating supplies and services. The purpose of this class is to group all special printing and duplicating expenses. Any stock forms that can be used by governmental or private agencies, such as accounting pads, should be charged to object 211-Ø1, Office Supplies. R.C. 125.31 requires that all public printing be supervised by DAS/State Printing except as otherwise specifically provided by law. This includes items that are made of recycled contents.

28R                    **Recycled Content Product**

This object of expense includes any item in this class that contains recycled materials used in printing, binding, or advertising.

28Ø            Y            **Printing Charges**

This object of expense includes payments made for printing, binding, and advertising used in all the offices of state government. All disbursements require a reference document.

28Ø            Ø1            **Stationery and Envelopes (Printing Charge)**

Charge to this subobject payments made for the cost of printed stationery and envelopes. Unprinted stationery and envelopes ordered as stock items should be charged to object 211-Ø1, Office Supplies.

28Ø            Ø2            **Forms and Records (Printing Charges)**

Charge to this subobject payments made for internal forms and records designed for use by state agencies. External forms and records include licenses, applications, permits, certificates, calling cards, and other documents printed for distribution to and used by private individuals or businesses in the state. Forms already printed and available at Central Office Supply should be charged to object 211-Ø1.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
28Ø	Ø3	<p><u>Reports and Bulletins (Printing Charges)</u></p> <p>Charge to this subobject payments made for the cost of printing and binding departmental reports, bulletins, pamphlets, magazines, and other departmental publications.</p>
28Ø	Ø4	<p><u>Legal Printing and Directories (Printing Charges)</u></p> <p>Charge to this subobject payments made for printing and binding such documents as laws, bills, special compilations of laws affecting departments, directories, and other legal printing.</p>
28Ø	Ø5	<p><u>Special Binding—Charges</u></p> <p>Charge to this subobject payments made for binding magazines, records, and other documents, for replacing or repairing the binding of documents or books. Do not charge to this account binding charges that are a part of the total cost of preparing a booklet or book that is charged to any of the foregoing printing accounts.</p>
28Ø	Ø6	<p><u>Tickets—Lottery Commission—Printing Charges</u></p> <p>Charge to this subobject payments made for tickets and revenue—producing materials used by the Lottery Commission.</p>
28Ø	Ø7	<p><u>Other Printing Charges (Not Elsewhere Classified)</u></p> <p>Charge to this subobject payments made for costs incurred in printing, binding, or advertising that are not elsewhere classified.</p>
28Ø	Ø8	<p><u>State Printing Spoilage Costs</u></p> <p>Charge to this subobject costs associated with State Printing jobs that can not be charged to customers due to State Printing errors.</p> <p><b>DAS ONLY</b></p>
281		<p><b><u>Educational Films and Tape Services</u></b></p> <p>This object of expense includes payments made for production of educational films and video tapes distributed to the general public or used in-house for employee training.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
282		<p><b><u>Film Processing and Duplicating Services</u></b></p> <p>This object of expense includes payments made to private companies or other agencies for film development, microfilming, or reproducing an existing form or record through any process of duplication.</p>
283	Y	<p><b><u>Advertising</u></b></p> <p>This object of expense includes payments for advertising in newspapers, magazines, radio, or other media for employment recruitment, promotional events, and decorations used for general promotions.</p>
283	Ø1	<p><b><u>Advertising—Legal</u></b></p> <p>Charge to this subobject payments made for advertising in newspapers, magazines, radio, or other media which is required by law or rule (advertising that is part of bidding procedure).</p>
283	Ø2	<p><b><u>Advertising—Recruitment</u></b></p> <p>Charge to this subobject payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process.</p>
283	Ø3	<p><b><u>Advertising—Promotional—Service</u></b></p> <p>Charge to this subobject payments made for advertising in newspapers, magazines, radio, or other media to promote a program or event. Do not include awards; these are charged to object 291.</p>
283	Ø4	<p><b><u>Advertising— Promotional— Supplies</u></b></p> <p>Charge to this subobject payments made for banners, streamers, costumes, and other decorations used for general promotional purposes. DO NOT INCLUDE awards; these are charged to object 291.</p>
284		<p><b><u>Printing Services</u></b></p> <p>This object of expense includes payments made to DAS/State Printing for procurement services and administrative printing charges.</p>

<u>Object</u>	<u>Sub- Object</u>	<u>Definitions</u>
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285		<b><u>Design, Typesetting, and Art Services</u></b>
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This object of expense includes payments made for design, typesetting, and/or art services on items that use any process of printing. Also include the embossing of preprinted items such as certificates.

<u>Object</u>	Sub- <u>Object</u>	<u>Definitions</u>
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**CLASS 29**                    **GENERAL AND OTHER EXPENSES**

This class of expense includes payments made for operating expenses not otherwise classified in other objects of expense.

291            Y            **Awards**

This object of expense includes cash and non-cash compensation made by LOT and ADJ for prizes or premiums. Do not use this object for awards made to employees.

291            Ø1            **Non-Cash Prizes—Lottery Commission**

Charge to this subobject non-cash prize payments made by the Lottery Commission.

291            Ø2            **Promotions and Special Awards—Lottery Commission and Adjutant General's Office**

Charge to this subobject payments made for promotion incentives and special award items paid by the Lottery Commission and the Adjutant General's Office. (e.g., Blue Streak Referral Program)

291            Ø3            **Cash Awards Other than Lottery Commission**

Charge to this subobject payments made by state agencies or act. Employee recognition awards should be charge to 130 and bonuses for state employees should be charged to 131.

291            Ø4            **Non-Cash Awards Other than Lottery Commission**

Charge to this subobject payments made by state agencies or activities other than the Lottery Commission for purchases of non-cash awards such as ribbons, rosettes, banners, streamers, trophies, etc. Do not include awards purchased for state employees: these should be charged to the appropriate subobject under 130. If it is an engraved name plate for a state employee, use 211-01.

291            Ø6            **Auction Sales Award**

Charge to this subobject payments made for auction sales.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
292	Y	<p><b><u>Intrastate Payments</u></b></p> <p>This object of expense includes payments made between state agencies and funds in the state treasury for goods or services or as defined in the Ohio Revised Code.</p>
292	Ø1	<p><b><u>Intrastate Revenue—Inter- or Intra- Agency Services</u></b></p> <p>Charge to this subobject payments made between sections or divisions of an agency, or between agencies for goods or services rendered when not elsewhere defined (administrative, fiscal, audit, arbitration fees). These goods or services must be considered a part of the “true” operating expense of the section or agency being served. Review all subobjects under object 292. This code is used for payments to Central Service Agency for their services to other agencies. For payments for the centralized support within an agency, see objects 292-Ø2 and 292-Ø5. Revenue source code should be 7Ø51.</p>
292	Ø2	<p><b><u>Intrastate Revenue/Indirect Cost Recovery</u></b></p> <p>Charge to this subobject payment charges not directly billed to state agencies based on pro-ration of usage for services (e.g., the indirect costs charged to a program, grant, or activity for overhead costs). A plan or agreement must be on file with OBM budget analyst. Revenue source code should be 7Ø7Ø.</p>
292	Ø3	<p><b><u>Statewide Indirect Cost Allocation Reimbursement</u></b></p> <p>Charge to this subobject payments made as reimbursement to statewide indirect costs as defined in the Statewide Indirect Cost Allocation Plan (SWCAP) pursuant to R.C. 126.12. Revenue source code should be 7Ø8Ø.</p>
292	Ø4	<p><b><u>Shared Expense</u></b></p> <p>Charge to this subobject payments made as reimbursement to other governmental entities as the state’s share of costs for the operation or repair of a facility or infrastructure. This object is to be used only when making reimbursement if two or more agencies share in the cost of a program or project. Attach a copy of the shared service interagency agreement when payment is by intrastate voucher. Payments for services and commodities should be coded to appropriate object codes.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
292	Ø5	<p><u>Inter-Division Administrative Costs</u></p> <p>Charge to this subobject the allocation of operating costs for department administrative offices from department, division or section budgets. Do not include cost distribution subject to SWCAP guidelines (see object 292-Ø3). Allocation methodology must be approved by OBM budget analyst.</p>
292	Ø6	<p><u>Purchasing Service Maintenance</u></p> <p>Charge to this subobject payments made to State Purchasing, Department of Administrative Services as payment for the cost of bidding and other purchasing services.</p>
292	Ø7	<p><u>Presort—Interagency</u></p> <p>Charge to this subobject payments made to the Department of Administrative Services for presort charges. This should also include the cost of postage and handling fees.</p>
292	Ø8	<p><u>Computer Usage—Interagency</u></p> <p>Charge to this subobject payments made to the Department of Administrative Services for computer usage.</p>
292	Ø9	<p><u>Cost Recovery for Modular Furniture</u></p> <p>Charge to this subobject the cost of depreciation of modular furniture. This will represent the non-GRF share of the agency cost, which will be recovered on a straight ten-year depreciation schedule.</p> <p><b>DAS ONLY</b></p>
292	1Ø	<p><u>Computer Services Acquisition Fees</u></p> <p>Charge to this subobject payments made to DAS/Computer Services as payment for acquisition services.</p>
292	11	<p><u>EOC Service Charges</u></p> <p>Charge to this subobject payment to DAS/Equal Opportunity Center as payment for the cost of EOC services.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
292	12	<p><u>Collective Bargaining—Recovery of Costs</u></p> <p>Charge to this subobject payments for services rendered by the Office of Collective Bargaining pertaining to the collective bargaining agreements, such as training and continuing education, grievance processing, and arbitration.</p>
292	13	<p><u>Inter- or Intra- Agency Payments for Employee Awards Over \$25</u></p> <p>Charge to this subobject items or services awarded to employees when the item or service has a per-award fair market value (FMV) over \$25, such as an overnight stay in a state park facility. An award with a FMV over \$25.00 is included as taxable income on employee's W2.</p>
292	14	<p><u>Intrastate License and Fees</u></p> <p>Charge to this subobject payments made between sections or divisions of an agency, or between agencies for licenses and fees. These services must be considered a part of the "true" operating expense of the section or agency being served. Revenue source code should be 7051.</p>
292	15	<p><u>Institutional Prepared Food</u></p> <p>Charge to this subobject payments made in relation to foods produced at institutions to provide food for each institution at a cost per meal billable monthly.</p> <p><b>DRC, DMR and DMH ONLY</b></p>
292	16	<p><u>Intrastate Training Fees</u></p> <p>Charge to this subobject payments made between sections, divisions of an agency or between agencies for training expenses. These services must be considered a part of the "true" operating expense of the section or agency being served. Revenue source code should be 7051.</p>
292	17	<p><u>Reclamation, Oil and Gas</u></p> <p>Charge to this subobject cost associated with reclamation, oil and gas project. Included are reclamation of land and plugging of oil and gas wells.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
293	Y	<p><b><u>Hosting Meetings/Membership</u></b></p> <p>This object of expense includes costs associated with hosting business meetings or conference and membership fees.</p>
293	Ø1	<p><b><u>Hosting Meetings, Seminars, and Conferences—Food Payments and Supplies</u></b></p> <p>Charge to this subobject payments made for meals, food expenses (doughnuts, box lunches, coffee), and supplies of all participants relative to hosting a meeting, seminar, or convention held for official state business when the subject matter is within the scope of official business of the sponsoring agency. All other costs associated with the meeting, seminar, or convention billed from the facility where the meeting was conducted should be charged to object 293-Ø3. Review current I-AM and voucher matrix for additional information. See term contract prior to scheduling meetings. MAC-40 contract is available from State Purchasing or the internet at <a href="http://www.gsd.das.state.oh.us/purch/pdfs/mac40.pdf">http://www.gsd.das.state.oh.us/purch/pdfs/mac40.pdf</a>.</p>
293	Ø2	<p><b><u>Service or Gratuity Fee</u></b></p> <p>Charge to this subobject the service charge or gratuity associated with food service when hosting a meeting.</p>
293	Ø3	<p><b><u>Hosting Meetings, Seminars, and Conferences—Payments</u></b></p> <p>Charge to this subobject payment made for expenses (rent, meeting space, podium, projection screens, equipment etc.) relative to hosting a meeting, seminar, or convention held for official state business when the subject matter is within the scope of official business of the sponsoring agency. Food costs should be charged to object code 293-Ø1. Review I-AM and voucher matrix for additional instructions.</p>
293	Ø4	<p><b><u>Agency Membership Dues</u></b></p> <p>Charge to this subobject payments made for memberships in various organizations such as the Council of State Governments, the American Public Welfare Associate, the American Association of Attorney Generals, and the American Institute of Certified Public Accountants. Memberships are to be in the name of the agency only and provide a benefit to the agency. (See object 293-Ø5 for individual organization membership.)</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
293	Ø5	<p><u>Memberships/Individuals</u></p> <p>Charge to this subobject payment made for memberships for state employees when those memberships serve a public purpose and benefit the state. Also include payments of entry and trophy fees for participation in exhibitions or contests such as rifle and pistol marksmanship competitions. Fees and dues associated with minimum job qualifications are an employee expense and cannot be paid or reimbursed.</p>
294	Y	<p><b><u>Reclamation, Oil, and Gas Projects</u></b></p> <p>This object of expense includes costs associated with reclamation, oil, and gas project. Included are reclamation of land and plugging of oil and gas wells.</p>
294	Ø1	<p><u>Reclamation, Oil, and Gas Projects—Labor</u></p> <p>Charge to this subobject payments made for labor cost for reclamation projects. Included are reclamation of land and plugging of oil and gas wells.</p>
294	Ø2	<p><u>Reclamation, Oil, and Gas Projects—Supplies and Materials</u></p> <p>Charge to this subobject payments made for the cost of supplies and materials for reclamation projects. Included are reclamation of land and plugging of oil and gas wells.</p>
295	Y	<p><b><u>Publications/Subscriptions</u></b></p> <p>This object of expense includes payments for purchase of books, periodical, journals, electronic media, tests, etc.</p>
295	Ø1	<p><u>Purchase of Legal Books</u></p> <p>Charge to this subobject payments made for the purchase of preprinted books such as the R.C., copies of laws, bills, directories, and other legal instruments. Include payments for subscriptions to maintain these books. Use object 386 for any books purchased for library usage.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
295	Ø2	<p><b><u>Purchased Publications (Non-library)</u></b></p> <p>Charge to this subobject payments made for books, periodicals, pamphlets, newspapers, training films, zip code directories, read-only media on diskette or CD-ROM and similar publications not for library use. Do not use for subscriptions. Do not include payments for printed matter produced for the sole use of the agency; such payments should be charged to 28Ø, Printing, Binding, and Advertising. Where membership privileges are a part of the subscription price, charge the total cost to objects 293-Ø4 or 293-Ø5, Membership Dues. Cost of subscriptions should be charged to object 295-Ø3. Purchases for library usage, when the library is a function of the agency, should be charged to object 386.</p>
295	Ø3	<p><b><u>Subscriptions</u></b></p> <p>Charge to this subobject the cost of subscriptions, including all periodicals, clipping services, and other materials received on predetermined schedule when those subscriptions are not for legal books, test exams, or a library collection. (See object 295-05 for online subscriptions.)</p>
295	Ø4	<p><b><u>Purchase of Test Exams</u></b></p> <p>Charge to this subobject payments made for the purchase of test examinations (e.g., real estate, accountancy).</p>
295	Ø5	<p><b><u>On-Line Subscriptions</u></b></p> <p>Charge to this subobject the cost of on-line subscriptions for media downloaded by computer and time and use for Internet resources. (See object 295-03 for subscriptions.)</p>
295	Ø6	<p><b><u>Technical Subscriptions</u></b></p> <p>Charge to this subobject the cost of data processing and telecommunication technical advisory group subscriptions. A DAS/Acquisitions release and permit is required.</p>
296	Y	<p><b><u>Expense for Ward of the State</u></b></p> <p>This object of expense includes payments made in behalf of wards of the state.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
296	Ø1	<p><u>Educational Training for Wards of the State</u></p> <p>Charge to this subobject payments made to educational institutions for services provided to wards of the state.</p>
296	Ø2	<p><u>Foster Care Payments Excluded from Income</u></p> <p>Charge to this subobject payments made by any state agency to individuals who provide foster home care for wards of the state (or for five or fewer wards of the state if the wards are over 18 years of age). Also use this subobject for foster care "difficulty of care" payments (e.g., payments for additional care required by a physically, mentally, or emotionally handicapped person) when these payments are made for nine or fewer individuals under age 19 or for five or fewer individuals over 18 years of age. Federal Code Section 131 excludes these payments from income.</p>
296	Ø3	<p><u>Foster Care Payments Included in Income</u></p> <p>Charge to this subobject payments made by any state agency to individuals who provide foster home care for wards of the state in one of the following situations. 1) There are six or more wards of the state over 18 years of age. 2) "Difficulty of care" payments (e.g., payments for additional care required by a physically, mentally, or emotionally handicapped person) for more than 10 wards under age 19. 3) "Difficulty of care" payments for more than five wards over 18 years of age. These payments count as income.</p>
296	Ø5	<p><u>Transportation Expense—Non-State Employees</u></p> <p>Charge to this subobject payments to commercial vendors for public transportation (e.g., airlines and bus companies) of non-state employees including wards of the state. Do not charge payments made directly to individuals as reimbursement for travel.</p>
296	Ø6	<p><u>Special Hospital Care—Non-State Employees</u></p> <p>Charge this subobject payments made to public or private hospitals not operated by the agency making the payment for treatment on behalf of wards of the state.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
296	Ø7	<p><u>Ambulance Service</u></p> <p>Charge to this subobject per call payments or annual fee made to private or public ambulance services for transportation for treatment on behalf of wards of the state.</p>
296	Ø8	<p><u>Emergency Room Service</u></p> <p>Charge to this subobject payments made to private or public hospitals for emergency treatment on behalf of wards of the state.</p>
296	Ø9	<p><u>Emergency Doctor Visits</u></p> <p>Charge to this subobject payments made to physicians, surgeons, or medical specialist for emergency treatment on behalf of wards of the state.</p>
296	1Ø	<p><u>Medicare Premium</u></p> <p>Charge to this subobject payments made to the Social Security Administration for Medicare Insurance coverage purchased on behalf of indigent wards of the state.</p>
296	11	<p><u>X-Ray Services</u></p> <p>Charge to this subobject payments made for X-ray services that are provided by a private or public company on the premises of a state agency on behalf of wards of the state. X-rays taken in the emergency room should be charged to object 296-Ø8.</p>
296	12	<p><u>Funeral Service Charges</u></p> <p>Charge to this subobject payments made for services (e.g., embalming, transportation, room rental) for the funeral of an inmate or patient.</p>
296	13	<p><u>Other Funeral Charges</u></p> <p>Charge to this subobject the purchase of the lot, casket, and clothing expenses required for burial.</p>
296	14	<p><u>Independent Living Expense for Youth/Aftercare</u></p> <p>Charge to this subobject the necessary costs related to establishing a youth in an independent living environment such as an apartment, room rental, food, clothing, etc. on a short term basis.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
296	15	<p><u>Youth Allowance</u></p> <p>Charge to this subobject payments made to provide youth with funds for purchases. This subobject is to be used only by the Department of Youth Services (R.C. 119.03 authorized by 5139.01 and 5909.02).</p>
296	16	<p><u>State Ward Damage Claims</u></p> <p>Charge to this subobject any payments to reimburse wards of the state for damages (not awarded through a court) to clothing, eyeglasses, and other personal items costing \$300 or less per claim, due to the fault of department employees. Claims of any amount awarded by any court should be charged to object class 90.</p>
297	Y	<p><b><u>Medical Expense and Damage Claims/State Employees</u></b></p> <p>This object of expense includes payments for pre-employment, employment fitness and any contract required medical benefits.</p>
297	01	<p><u>Hospital or Doctors</u></p> <p>Charge to this subobject any reimbursement made to a state employee or payment made to a doctor, public hospital, or private hospital not operated by a state agency when the expense was on behalf of a state employee. This can be for any job-related purposes, such as pre-employment physicals, lead testing or immunizations required by collective bargaining agreements, etc. (See object 150 for contract services.)</p>
297	02	<p><u>Drug Testing</u></p> <p>Charge to this subobject payments made to a vendor for drug tests associated with the Office of Drug-Free Workplace Programs. This subobject requires a purchase order reflecting DAS—selected vendors and the controlling board waiver.</p>
297	03	<p><u>State Employee Reimbursement Claim—Eye Examinations</u></p> <p>Charge to this subobject payments for eye examination pursuant to claims permitted by collective bargaining agreements.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
297	Ø4	<p><u>State Employees' Damage Claims</u></p> <p>Charge to this subobject any payments for damages to clothing, watches, eyeglasses, etc., pursuant to claims permitted by collective bargaining agreements.</p>
298	Y	<p><b><u>Miscellaneous Expense</u></b></p> <p>This object of expense includes reimbursements of miscellaneous expense to state employees for infrequent or emergency purchases. This should only be used when there is no ability to direct bill or use the state payment card. All purchasing procedures must be followed before this method can be used in each instance.</p>
298	2Ø	<p><u>Food for Meetings</u></p> <p>Charge to this subobject reimbursement made to a state employee for infrequent or emergency purchases of food for a meeting. This subobject should only be used when there is no ability to direct bill or use the state payment card. All purchasing procedures must be followed before this method can be used in each instance.</p>
298	21	<p><u>Office Supplies</u></p> <p>Charge to this subobject reimbursement made to a state employee for infrequent or emergency purchases of office supplies. This subobject should only be used when there is no ability to direct bill or use the state payment card. All purchasing procedures must be followed before this method can be used in each instance.</p>
298	22	<p><u>Gasoline and Miscellaneous Vehicle Repair Items</u></p> <p>Charge to this subobject reimbursement made to a state employee for infrequent or emergency purchases of gasoline and miscellaneous vehicle repair items. This subobject should only be used when there is no ability to use the DAS/Fleet management card. All purchasing procedures must be followed before this method can be used in each instance.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
298	23	<p><u>Postage</u></p> <p>Charge to this subobject reimbursement made to a state employee for infrequent or emergency purchases of postage. This subobject should only be used when there is no ability to use the state payment card. All purchasing procedures must be followed before this method can be used in each instance.</p>
298	24	<p><u>Cellular Phone Calls and Other Communication Costs</u></p> <p>Charge to this subobject reimbursement made for cellular phone calls, faxes etc. If an individual needs continued access to a cellular phone and is authorized by the director of that agency, a state phone should be requested for the individual. All purchasing procedures must be followed before this method can be used in each instance.</p>
298	25	<p><u>Filing Fees, Titles, Notary, and Copies of Deeds and Documents</u></p> <p>Charge to this subobject reimbursement made to a state employee for infrequent or emergency purchases of filing fees, titles, notary, and copies of deeds and documents, etc. This subobject should only be used when there is no ability to direct bill or use the state payment card.</p>
298	26	<p><u>Maintenance and Repair Items</u></p> <p>Charge to this subobject reimbursement made to a state employee for infrequent or emergency purchases of any maintenance and repair items. This subobject should only be used when there is no ability to direct bill or use the state payment card. All purchasing procedures must be followed before this method can be used in each instance.</p>
298	28	<p><u>Newspaper Advertisement in Small Local Papers</u></p> <p>Charge to this subobject reimbursement made to a state employee for infrequent or emergency purchases of newspaper advertisements in small local papers that will not bill. This subobject should only be used when there is no ability to direct bill or use the state payment card. All purchasing procedures must be followed before this method can be used in each instance.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
298	29	<p><u>Food for Employee Recognition</u></p> <p>Charge to this subobject reimbursement made to a state employee for infrequent or emergency purchases of food for employee recognition. This subobject should only be used when there is no ability to direct bill or use the state payment card. All purchasing procedures must be followed before this method can be used in each instance.</p>
299	Y	<p><b><u>Other Payments—Interest, Insurance, Licenses, Permits, Petty Cash, Discounts, Delinquent Payments</u></b></p> <p>This object of expense includes interest on borrowed funds, including income tax refunds. It does not include interest on bond retirement.</p>
299	Ø1	<p><u>Interest on Funds (non-bonds)</u></p> <p>Charge to this subobject payments made for interest on borrowed funds other than bond retirement.</p>
299	Ø2	<p><u>Income Tax Refunds—Interest</u></p> <p>Charge to this subobject interest payments made to taxpayers, in accordance with R.C. 5747.11. The Tax Commissioner shall use this code when interest is allowed on refunds of tax imposed in Chapter 5747.</p>
299	Ø3	<p><u>Insurance—Fidelity bonds, Property</u></p> <p>Charge to this subobject payments made for fidelity and guarantee bonds. Property insurance also should be charged to this account, subject to the Department of Administrative Services' approval. Payments for insurance on motor vehicles should be charged to object 227, Vehicle Insurance.</p>
299	Ø4	<p><u>Insurance—Automobile Rider</u></p> <p>Charge to this subobject reimbursement to employees for the cost of an automobile rider to their existing insurance policy pursuant to 1199 collective bargaining contract.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
299	Ø5	<p><u>Licenses, Permits, Titles, Etc.—Purchases</u></p> <p>Charge to this subobject purchases of licenses, permits, money orders, titles, notary public certifications, court costs, court fees, validation stickers, docking and filing fees and other fees necessary in conducting state business and operations. Purchase of licenses, permits, and titles for motor vehicles should be charged to object 226. Do not use this object code on ISTVs. For payment to another agency, use one of the 292 object codes.</p>
299	Ø6	<p><u>Subpoena and Witness Fees</u></p> <p>Charge to this subobject the cost of subpoena for the witness and delivery fee. Agencies must provide R.C. that applies.</p>
299	Ø7	<p><u>Bank Commission and/or Charges</u></p> <p>Charge to this subobject any commission and bank charges paid to a bank or financial institution. Specific legal authority must exist for each bank account maintained by an agency. Initial setup fees and monthly transaction fees for e! payments should be coded with this subobject.</p>
299	Ø8	<p><u>Real Estate Taxes and Assessments</u></p> <p>Charge to this subobject payments made for taxes (e.g., real estate tax, road tax, county and transit sales tax, floor stock tax and assessments).</p>
299	Ø9	<p><u>Petty Cash Replenishment (Under \$25)</u></p> <p>Charge to this subobject payments made to reimburse state agencies for items costing \$25 or less purchased with petty cash funds. Lost or stolen petty cash funds should be placed under 299-1Ø. Use object 961 for petty cash establishment or increase.</p>
299	1Ø	<p><u>Petty Cash Replenishment—Lost or Stolen</u></p> <p>Charge to this subobject any petty cash replenishment due to lost or stolen petty cash funds. Documentation of a State Highway Patrol investigation must be provided.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
299	11	<p><u>Discounts Lost</u></p> <p>Charge to this subobject payments for discounts lost because payment was not made within specified period for supplies, materials, and minor equipment items, and loss of value due to currency exchange rates.</p>
299	12	<p><u>Delinquent Payments</u></p> <p>Charge to this subobject payments made due to penalties assessed for late payment of an invoice (R.C. 126.3Ø). Penalties assessed by utility companies should be charged to object 257.</p>
299	13	<p><u>Immobilization Charges</u></p> <p>Charges to this subobject payments made to law enforcement agencies and county treasurers for fees incurred to immobilize vehicles.</p> <p><b>DHS ONLY</b></p>

Sub-  
Object Object Definitions

**CATEGORY 3 EQUIPMENT**

**CLASS 3A FOOD—HANDLING EQUIPMENT (LEASE-PURCHASE)**

This class of expense includes payments for the lease-purchase of any new or used equipment or machines that cost more than \$300 per unit and that will be used in a cafeteria or food handling service area for storing, preparing, or serving food. Equipment with a unit cost of \$300 or less should be charged to Category 2.

3ØL Y **Lease-Purchase of Food Handling Equipment**

This object of expense includes any payments made for principle and interest for the lease-purchase of food handling equipment.

3ØL Ø1 **Lease-Purchase of Food Handling Equipment—Principal Payment**

Charge to this subobject any payments made for the principal cost of the lease-purchase of food handling equipment.

3ØL Ø2 **Lease-Purchase of Food Handling Equipment—Interest Payment**

Charge to this subobject any payments made for the interest cost of the lease-purchase of food handling equipment.

Object    Sub-Object    Definitions

**CLASS 3Ø**            **FOOD—HANDLING EQUIPMENT**

This class of expenses includes payments of the purchase of any new or used equipment or machines that cost more than \$300 per unit and that will be used in a cafeteria or food handling service area for storing, preparing and serving food.

3Ø1                    **Stoves and Grills**

This object of expense includes any payments made for the purchase of stoves and grills.

3Ø2                    **Ovens—Including Microwaves**

This object of expense includes any payments made for the purchase of any ovens, including microwave ovens.

3Ø3                    **Refrigerators and Freezers**

This object of expense includes any payments made for the purchase of refrigerators or freezers.

3Ø4                    **Steam Tables**

This object of expense includes any payments made for the purchase of steam tables.

3Ø5                    **Other (Peelers, Shredders, etc.)**

This object of expense includes payments for any other items of equipment used in this object class not defined above (e.g., peelers, shredders, toasters, etc.).

Object    Sub-Object    Definitions

**CLASS 3B**            **OFFICE EQUIPMENT (LEASE-PURCHASE)**

This class of expense includes payments for lease-purchase of new or used equipment or machines that cost more than \$300 per unit that are for office use. Equipment with a unit cost of \$300 or less should be charged to Category 2.

31L        Y            **Lease-Purchase of Office Equipment**

This object of expense includes any payments made for principal and interest for the lease-purchase of office equipment.

31L        Ø1           **Lease-Purchase of Office Equipment—Principal Payment**

Charge to this subobject any payments made for the principal cost of the lease-purchase of office equipment.

31L        Ø2           **Lease-Purchase of Office Equipment—Interest Payment**

Charge to this subobject any payments made for the interest cost of the lease-purchase of office equipment.

Object    Sub-Object    Definitions

**CLASS 31**            **OFFICE EQUIPMENT**

This class of expense includes payment for new or used equipment or machines that cost more than \$300 per unit purchased for office use.

311            Y            **Office Equipment**

This object of expense includes any payments made for the purchase of new or used equipment or machines that cost more than \$300 per unit and that will be used in an office area.

311            Ø1            Desks, Chairs, Credenzas, Bookcases, Tables, etc.

Charge to this subobject any payments made for purchases of desks, chairs, credenzas, bookcases, tables, etc., to be used in an office.

311            Ø2            Calculators

Charge to this subobject any payments made for purchase of calculators.

311            Ø3            Micrographic Equipment

Charge to this subobject any payments made for purchases of micrographic equipment, including readers, reader-printers, cameras, processors, duplicators, CAS and COM equipment.

311            Ø4            Typewriters

Charge to this subobject any payments made for purchase of typewriters.

311            Ø5            Filing Cabinets

Charge to this subobject any payments made for purchase of filing cabinets.

311            Ø6            Modular Units

Charge to this subobject any payments made for purchase of modular units. Determine cost by the total of the component parts required to complete modular unit.

<u>Object</u>	<u>Sub- Object</u>	<u>Definitions</u>
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311	Ø7	<u>Other Equipment</u>
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Charge to this subobject any payments made for the purchase of office equipment not otherwise classified above. Determine cost by the total of the component parts required to complete the unit.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
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**CLASS 3C**                    **MOTOR VEHICLES (LEASE-PURCHASE)**

This class of expense is used for the lease-purchase of any automobiles, vans, buses, trucks, aircraft, and watercraft. DAS/Fleet Management pre-approval is required for autos, vans, buses, and trucks.

32L            Y            **Lease-Purchase of Motor Vehicles**

This object of expense includes any payments made for principal and interest for the lease-purchase of motor vehicles. DAS/Fleet Management pre-approval number is required.

32L            Ø1            **Lease-Purchase of Motor Vehicles—Principal Payment**

Charge to this subobject any payments made for the principal costs of lease-purchase of motor vehicles. DAS/Fleet Management pre-approval number is required.

32L            Ø2            **Lease-Purchase of Motor Vehicles—Interest Payment**

Charge to this subobject any payments made for the interest cost of lease-purchase of motor vehicles. DAS/Fleet Management pre-approval number is required.

32L            Ø3            **Lease-Purchase of Aircraft—Principal Payment**

Charge to this subobject any payments made for the principal cost for the lease-purchase of aircraft.

32L            Ø4            **Lease-Purchases of Aircraft—Interest Payment**

Charge to this subobject any payments made for the interest cost for the lease-purchase of aircraft.

32L            Ø5            **Lease-Purchase of Watercraft—Principal Payment**

Charge to this subobject any payments made for the principal cost of the lease-purchase of a watercraft.

32L            Ø6            **Lease-Purchase of Watercraft—Interest Payment**

Charge to this subobject any payments made for the interest cost of the lease-purchase of a watercraft.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
32L	Ø7	<p><u>Lease-Purchase of Vehicle Not Elsewhere Classified—Principal Payment</u></p> <p>Charge to this subobject any payments made for the principal cost of the lease-purchase of vehicles not elsewhere classified. DAS/Fleet Management pre-approval number may be required.</p>
32L	Ø8	<p><u>Lease-Purchase of Vehicle Not Elsewhere Classified—Interest Payment</u></p> <p>Charge to this subobject any payments made for the interest cost of the lease-purchase of vehicles not elsewhere classified. DAS/Fleet Management pre-approval number may be required.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
<b><u>CLASS 32</u></b>		<b><u>MOTOR VEHICLES</u></b> This class of expense is used for the purchase of any automobiles, vans, buses, trucks, aircraft and watercraft. DAS/Fleet Management pre-approval required for autos, vans, buses and trucks.
32Ø	Y	<b><u>Automobiles</u></b>  This object of expense includes any payments made for purchase of automobiles.
32Ø	Ø1	<b><u>Police and Fire</u></b>  Charge to this subobject any payments made for purchase of automobiles to be used by police or fire personnel. DAS/Fleet Management pre-approval number is required.
32Ø	Ø2	<b><u>Other</u></b>  Charge to this subobject any payments made for the purchase of automobiles not used by police or fire personnel. DAS/Fleet Management pre-approval number is required.
322	Y	<b><u>Vans and Buses</u></b>  This object of expense includes any payments made for the purchase of vans or buses.
322	Ø1	<b><u>Police and Fire</u></b>  Charge to this subobject any payments made for the purchase of vans or buses for police or fire personnel. DAS/Fleet Management pre-approval number is required.
322	Ø2	<b><u>Other</u></b>  Charge to this subobject any payments made for the purchase of vans or buses not used by police or fire personnel. DAS/Fleet Management pre-approval number is required.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
323	Y	<p><b><u>Trucks—Up to One Ton</u></b></p> <p>This object of expense includes payments made for the purchase of new or used trucks up to 2000 pounds. DAS/Fleet Management pre-approval number is required.</p>
323	Ø1	<p><b><u>Police and Fire</u></b></p> <p>Charge to this subobject any payments made for the purchase of any trucks for use in the police or fire area. DAS/Fleet Management pre-approval number is required.</p>
323	Ø2	<p><b><u>Other</u></b></p> <p>Charge to this subobject any payments made for the purchase of trucks not used in the police or fire area. DAS/Fleet Management pre-approval number is required.</p>
324	Y	<p><b><u>Heavy Trucks—Over One Ton</u></b></p> <p>This object of expense includes payments made for the purchase of any new or used trucks over 2000 pounds. DAS/Fleet Management pre-approval number is required.</p>
324	Ø1	<p><b><u>Police and Fire</u></b></p> <p>Charge to this subobject any payments made for the purchase of any truck for use in the police or fire area. DAS/Fleet Management pre-approval number is required.</p>
324	Ø2	<p><b><u>Other</u></b></p> <p>Charge to this subobject any payments made for the purchase of any trucks not used in the police or fire area. DAS/Fleet Management pre-approval number is required.</p>
325	Y	<p><b><u>Rolling Equipment—DOT</u></b></p> <p>This object of expense includes passenger vehicles or any item specially fabricated, manufactured or assembled for use in the maintenance, construction, reconstruction, or repair of highways or for highway related research.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
325	Ø1	<p><u>Trucks</u></p> <p>Charge to this subobject payments made for the purchase of truck chassis with gross vehicle weight of 26,001 pounds or more (e.g., dump trucks). A DAS/Fleet Management pre-approval is required.</p> <p><b>DOT ONLY</b></p>
325	Ø2	<p><u>Trucks Assembled Service</u></p> <p>Charge to this subobject service cost to fabricate, manufacture or assemble equipment.</p> <p><b>DOT ONLY</b></p>
325	Ø3	<p><u>Truck Assembled Parts and Supplies</u></p> <p>Charge to this subobject the cost of any assembled parts or supplies used to fabricate equipment (e.g., hydraulic systems, reflectors, lights, paint).</p> <p><b>DOT ONLY</b></p>
325	Ø4	<p><u>Pavement Maintenance Equipment</u></p> <p>Charge to this subobject payments made for purchases of pavement maintenance equipment (e.g., rollers, crack sealers, sweepers, de-icing equipment, hoppers, snow plows).</p> <p><b>DOT ONLY</b></p>
325	Ø5	<p><u>Loaders</u></p> <p>Charge to this subobject any payments made for the purchase of loaders.</p> <p><b>DOT ONLY</b></p>
325	Ø6	<p><u>Backhoes</u></p> <p>Charge to this subobject any payments made for the purchase of backhoes.</p> <p><b>DOT ONLY</b></p>
325	Ø7	<p><u>Trailers</u></p> <p>Charge to this subobject any payments made for the purchase of trailers (e.g., semi, lowboys, etc.) used to transport equipment.</p> <p><b>DOT and DNR ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
325	Ø8	<p><u>Traffic Control Equipment</u></p> <p>Charge to this subobject any payments made for the purchase of traffic control equipment (e.g., message/arrow board, paint stripers, portable traffic signals).</p> <p><b>DOT ONLY</b></p>
325	Ø9	<p><u>Storm Sewer/Culvert Maintenance Equipment</u></p> <p>Charge to this subobject any payments made for the purchase of storm sewer maintenance equipment (e.g., cleaners).</p> <p><b>DOT ONLY</b></p>
325	1Ø	<p><u>Testing/Research Equipment</u></p> <p>Charge to this subobject any payments made for the purchase of testing/research equipment (e.g., soil/rock/core drills, profilometer, laboratory testing equipment).</p> <p><b>DOT ONLY</b></p>
325	11	<p><u>Aerial Man-Lift Equipment</u></p> <p>Charge to this subobject any payments made for the purchase of aerial man-lift equipment with gross vehicle weight of 26,001 pounds or more (e.g., bucket/bridge inspection trucks).</p> <p><b>DOT ONLY</b></p>
325	12	<p><u>Material Handling Equipment</u></p> <p>Charge to this subobject any payments made for the purchase of material handling equipment (e.g., forklifts, salt conveyors).</p> <p><b>DOT ONLY</b></p>
326	Y	<p><b><u>Aircraft</u></b></p> <p>This object of expense includes payments made for the purchase of aircraft.</p>
326	Ø1	<p><u>Single-Engine</u></p> <p>Charge to this subobject any payments made for the purchase of single-engine aircraft.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
326	Ø2	<p><u>Multi-Engine</u></p> <p>Charge to this subobject any payments made for the purchase of multi-engine aircraft.</p>
326	Ø3	<p><u>Gliders</u></p> <p>Charge to this subobject any payments made for the purchase of glider-type aircraft.</p>
328	Y	<p><b><u>Watercraft</u></b></p> <p>This object of expense includes any payments made for the purchase of watercraft.</p>
328	Ø1	<p><u>Power Boats</u></p> <p>Charge to this subobject any payments made for the purchase of powerboat-type watercraft.</p>
328	Ø2	<p><u>Canoes and Rowboats</u></p> <p>Charge to this subobject any payments made for the purchase of canoe and rowboat-type of watercraft.</p>
328	Ø3	<p><u>Research Vessel</u></p> <p>Charge to this subobject any payments made for the purchase of a submarine.</p>

Object    Sub-Object    Definitions

**CLASS 3D**                    **CONSTRUCTION, AGRICULTURAL AND GROUNDSKEEPING (LEASE-PURCHASE)**

This class of expense is for the lease-purchase of any construction, agricultural or groundskeeping equipment that costs more than \$300 per unit purchased for state property. Equipment with a unit cost of \$300 or less should be charged to Category 2.

33L            Y            **Lease-Purchase of Construction, Agricultural or Groundskeeping Equipment**

This object of expense includes any payments made for principal and interest for the lease-purchase of construction, agricultural or groundskeeping equipment.

33L            Ø1            Lease-Purchase of Construction, Agricultural or Groundskeeping Equipment—Principal Payment

Charge to this subobject any payments made for the principal cost of the lease-purchase of construction, agricultural or groundskeeping equipment.

33L            Ø2            Lease-Purchase of Construction, Agricultural or Groundskeeping Equipment—Interest Payment

Charge to this subobject any payments made for the interest cost of the lease-purchase of construction, agricultural or groundskeeping equipment.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
<b><u>CLASS 33</u></b>		<b><u>CONSTRUCTION, AGRICULTURAL AND GROUNDSKEEPING</u></b> This class of expense is used for the purchase of any construction, agricultural or gardening equipment for state property with a unit cost of more than \$300.
33Ø	Y	<b><u>Construction Equipment</u></b> This object of expense includes payments for the purchase of road-building equipment.
33Ø	Ø1	<b><u>Bulldozers</u></b> Charge to this subobject any payments made for the purchase of bulldozers.
33Ø	Ø2	<b><u>Graders and Scrapers</u></b> Charge to this subobject any payments made for the purchase of graders and scrapers.
33Ø	Ø3	<b><u>Cranes</u></b> Charge to this subobject any payments made for the purchase of cranes.
33Ø	Ø4	<b><u>Ditchers</u></b> Charge to this subobject any payments made for the purchase of ditchers.
33Ø	Ø5	<b><u>Other</u></b> Charge to this subobject any payments made for the purchase of any road-construction equipment not otherwise classified.
332	Y	<b><u>Agricultural and Groundskeeping Equipment</u></b> This object of expense includes payments made for equipment purchases made for farming, gardening, groundskeeping, etc., with a unit cost of more than \$300.
332	Ø1	<b><u>Tractors</u></b> Charge to this subobject any payments made for the purchase of tractors.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
332	Ø2	<p><u>Mowers</u></p> <p>Charge to this subobject any payments made for the purchase of mowers.</p>
332	Ø3	<p><u>Seeders</u></p> <p>Charge to this subobject any payments made for the purchase of seeders.</p>
332	Ø4	<p><u>Cultivators</u></p> <p>Charge to this subobject any payments made for the purchase of cultivators.</p>
332	Ø5	<p><u>Farm Livestock</u></p> <p>Charge to this subobject any payments made for the purchase of livestock that is expected to be maintained for one year or more.</p>
332	Ø6	<p><u>Other</u></p> <p>Charge to this subobject any payments made for other agricultural, gardening, equipment, etc. not classified above with a unit cost of more than \$300.</p>

Object    Sub-Object    Definitions

**CLASS 3E**            **COMMUNICATIONS (LEASE-PURCHASE)**

This class of expense includes payments made for the lease-purchase of any new or used communication equipment regardless of cost.

34L            Y            **Lease-Purchase of Communications Equipment**

This object of expense includes any payments made for the principal and interest for lease-purchase of communications equipment regardless of cost. A DAS/Acquisitions release and permit is required.

34L            Ø1            **Lease-Purchase of Communication Equipment—Principal Payment**

Charge to this subobject any payments made for the principal costs for lease-purchase of communications equipment regardless of cost. A DAS/Acquisitions release and permit is required. Use object 34L-Ø2 for the interest cost of the lease-purchase of communication equipment.

34L            Ø2            **Lease-Purchase of Communications Equipment—Interest Payment**

Charge to this subobject any payments made for the interest costs for lease-purchase of communications equipment regardless of cost. A DAS/Acquisitions release and permit is required. Use object 34L-Ø1 for the principal cost of the lease-purchase of communication equipment.

Object    Sub-Object    Definitions

**CLASS 34**            **COMMUNICATIONS**

This class of expense includes payments made for the purchase of any new or used equipment for the following types of communication equipment regardless of cost.

34Ø        Y        **Telephone Equipment**

This object of expense is for all purchases of various types of telephone equipment for state facilities regardless of cost. A DAS/Acquisitions release and permit is required.

34Ø        Ø1        **Telephones**

Charge to this subobject any purchases of telephones regardless of cost. A DAS/Acquisition release and permit is required.

34Ø        Ø2        **Central Systems**

Charge to this subobject any purchases of central systems, such as keystations and PBXs, that are set up for communications control regardless of cost. A DAS/Acquisitions release and permit is required.

34Ø        Ø3        **Mobile and Portable**

Charge to this subobject payments made for the purchases and installation of voice communication transmittal systems via portable or mobile telephones regardless of cost. A DAS/Acquisitions release and permit is required.

34Ø        Ø4        **Third-Party Telephone**

Charge to this subobject payments made for the purchase or lease to purchase and installation of telephones when the obligations are subsequently sold to a third party regardless of cost. A DAS/Acquisitions release and permit is required.

34Ø        Ø5        **Third-Party Mobile**

Charge to this subobject payments made for the purchase or lease to purchase and installation of voice communication transmittal systems via portable telephones for which the obligations are subsequently sold to a third party regardless of cost.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
34Ø	Ø6	<p><u>Facsimile Equipment</u></p> <p>Charge to this subobject any purchases of facsimile equipment regardless of cost. A DAS/Acquisitions release and permit is required.</p>
34Ø	Ø7	<p><u>Answering Machine Equipment</u></p> <p>Charge to this subobject any purchases of answering machines regardless of cost. A DAS/Acquisitions release and permit is required.</p>
34Ø	Ø8	<p><u>Pagers</u></p> <p>Charge to this subobject purchase of pagers regardless of cost. A DAS/Acquisitions release and permit is required.</p>
345	Y	<p><b><u>Radio Communications Equipment</u></b></p> <p>This object of expense includes payments made for the purchase of radio communication equipment regardless of cost. Use object 34L-Ø1 for the principle of the lease-purchase and object 34L-Ø2 for the interest charged to lease communication equipment. A DAS/Acquisitions release and permit is required.</p>
345	Ø1	<p><u>Portable</u></p> <p>Charge to this subobject any payments made for the purchase of portable radio communications equipment regardless of cost. A DAS/Acquisitions release and permit is required.</p>
345	Ø2	<p><u>Fixed Station</u></p> <p>Charge to this subobject any purchases made for non-portable radio communication equipment regardless of cost. A DAS/Acquisitions release and permit is required.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
<b><u>CLASS 3F</u></b>		<b><u>MEDICAL, LABORATORY, THERAPEUTIC (LEASE-PURCHASE)</u></b> This class of expense includes payments for lease-purchase of used or new equipment that costs more than \$300 per unit for medical, laboratory or therapeutic purposes. Equipment with a unit cost of \$300 or less should be charged to Category 2.
35L	Y	<b><u>Lease-Purchase of Medical, Laboratory or Therapeutic Equipment</u></b> This object of expense includes any payments made for principal and interest for the lease-purchase of medical, laboratory or therapeutic equipment.
35L	Ø1	<b><u>Lease-Purchase of Medical, Laboratory or Therapeutic Equipment—Principal Payment</u></b> Charge to this subobject any payments made for principal costs for the lease-purchase of medical, laboratory or therapeutic equipment.
35L	Ø2	<b><u>Lease-Purchase of Medical, Laboratory or Therapeutic Equipment—Interest Payment</u></b> Charge to this subobject any payments made for interest costs or the lease-purchase of medical, laboratory or therapeutic equipment.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
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**CLASS 35**      **MEDICAL, LABORATORY, THERAPEUTIC**

This class of expense includes payments for the purchase of any new or used equipment that costs more than \$300 per unit for medical, laboratory or therapeutic purpose.

35Ø      **Medical Equipment**

This object of expense includes payments made for dental and medical equipment, such as operating tables, X-ray machines, oxygen equipment, dental chairs, etc.

352      **Laboratory Equipment**

This object of expense includes payments made for laboratory equipment such as microscopes, etc., and items for testing purposes related to toxicology.

354      **Therapeutic Equipment**

This object of expense includes payments made for therapeutic equipment, such as heat lamps, ambulators, wheel chairs, and various physical therapy devices.

	Sub-	
<u>Object</u>	<u>Object</u>	<u>Definitions</u>

**CLASS 3G**      **LAUNDRY, CLEANING, MAINTENANCE, EDUCATIONAL AND RECREATIONAL (LEASE-PURCHASE)**

This class of expense includes payments for the lease-purchase of any new or used equipment that costs more than \$300 per unit used for laundry, cleaning, maintenance, educational or recreational purposes. Equipment with a unit cost of \$300 or less should be charged to Category 2.

36L      Y      **Lease-Purchase of Laundry, Cleaning, Maintenance Educational or Recreational Equipment**

This object of expense includes any payments made for principal and interest for the lease-purchase of laundry, cleaning, maintenance, educational or recreational.

36L      Ø1      Lease-Purchase of Laundry, Cleaning, Maintenance Educational or Recreational Equipment—Principal Payment

Charge to this subobject any payments made for principal costs for the lease-purchase of laundry, cleaning, maintenance, educational or recreational equipment.

36L      Ø2      Lease-Purchase of Laundry, Cleaning, Maintenance, Educational or Recreational Equipment—Interest Payment

Charge to this subobject any payments made for interest cost or the lease-purchase of laundry, cleaning, maintenance, educational or recreational equipment.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
<b><u>CLASS 36</u></b>		<b><u>LAUNDRY, CLEANING, MAINTENANCE, EDUCATIONAL AND RECREATIONAL</u></b> This class of expense includes payments for the purchase of any new or used equipment that costs more than \$300 per unit which is used for laundry, cleaning, maintenance, educational or recreational purposes.
36Ø	Y	<b><u>Laundry Equipment</u></b> This object of expense includes payments made for any equipment needed to maintain laundry operations.
36Ø	Ø1	<u>Washers</u> Charge to this subobject any payments made for the purchase of washers.
36Ø	Ø2	<u>Dryers</u> Charge to this subobject any payments made for the purchase of dryers.
36Ø	Ø3	<u>Ironers</u> Charge to this subobject any payments made for the purchase of ironers.
362	Y	<b><u>Cleaning Equipment</u></b> This object of expense includes any payments made for the purchase of new or used equipment used for cleaning purposes in the housekeeping area.
362	Ø1	<u>Vacuum Cleaners</u> Charge to this subobject any payments made for the purchase of vacuum cleaners.
362	Ø2	<u>Floor Polishers</u> Charge to this subobject any payments made for the purchase of floor polishers.
362	Ø3	<u>Carpet Shampoers</u> Charge to this subobject any payments made for the purchase of carpet shampoers.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
362	Ø4	<p><u>Other</u></p> <p>Charge to this subobject any payments made for the purchases not classified above in the cleaning equipment category.</p>
364	Y	<p><b><u>Maintenance Equipment</u></b></p> <p>This object of expense includes payments for the purchase of new or used equipment or machines that cost more than \$300 per unit and that are to be used in the building-maintenance area.</p>
364	Ø1	<p><u>Saws</u></p> <p>Charge to this subobject any payments made for the purchase of saws.</p>
364	Ø2	<p><u>Lathes</u></p> <p>Charge to this subobject any payments made for the purchase of lathes.</p>
364	Ø3	<p><u>Other</u></p> <p>Charge to this subobject any payments made for purchases not classified above in the maintenance equipment category.</p>
366	Y	<p><b><u>Education Equipment</u></b></p> <p>This object of expense includes payments for the purchase of new or used educational equipment that costs more than \$300 per unit.</p>
366	Ø1	<p><u>Still Projectors</u></p> <p>Charge to this subobject any payments made for the purchase of still projectors.</p>
366	Ø2	<p><u>Movie Projectors and Video Cameras</u></p> <p>Charge to this subobject any payments made for the purchase of movie projectors and video cameras.</p>
366	Ø3	<p><u>Televisions, VCRs, High-fidelity Radios, and Phonographs</u></p> <p>Charge to this subobject any payments made for the purchase of educational equipment such as high-fidelity recorders, phonographs, etc.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
366	Ø4	<p><u>Other</u></p> <p>Charge to this subobject any payments made for educational equipment purchases not elsewhere classified.</p>
368	Y	<p><b><u>Recreation Equipment</u></b></p> <p>This object of expense includes payments made for the purchase of any new or used recreational equipment that costs more than \$300 per unit.</p>
368	Ø1	<p><u>Gymnastic and Weight Lifting Equipment</u></p> <p>Charge to this subobject any payments made for the purchase of gymnastic or weight lifting equipment.</p>
368	Ø2	<p><u>Televisions and VCRs</u></p> <p>Charge to this subobject any payments made for the purchase of televisions or VCR equipment used for recreational purposes.</p>
368	Ø3	<p><u>Other</u></p> <p>Charge to this subobject any payments made for the purchase of recreational equipment not classified above.</p>

Object    Sub-Object    Definitions

**CLASS 3H**            **DATA PROCESSING EQUIPMENT (LEASE-PURCHASE)**

This class of expense includes any lease-purchases made for data processing equipment that costs more than \$300 per unit. Equipment with a unit cost of \$300 or less should be charged to Category 2. A DAS/Acquisitions release and permit number is required.

37L            Y            **Lease-Purchase of Data Processing Equipment**

This object of expense includes any payments made for principal and interest for the lease-purchase of data processing equipment. A DAS/Acquisitions release and permit number is required.

37L            Ø1            **Lease-Purchase of Data Processing Equipment—Principal Payment**

Charge to this subobject any payments made for the principal cost for lease-purchase of data processing equipment. An Acquisition release and permit number is required. Use object 37L-Ø2 for the interest cost of the lease-purchase of data processing equipment.

37L            Ø2            **Lease-Purchase of Data Processing Equipment—Interest Payment**

Charge to this subobject any payments made for the interest costs for lease-purchase of data processing equipment. A DAS/Acquisition release and permit number is required. Use object 37L-Ø1 for the principal costs of the lease-purchase of data processing equipment.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
<b><u>CLASS 37</u></b>		<b><u>DATA PROCESSING AND TELECOMMUNICATION EQUIPMENT</u></b> This class of expense includes any purchase made for data processing equipment that costs more that \$300 per unit. A DAS/Acquisitions release and permit is required.
37Ø		<b><u>Data Processing and Telecommunication Equipment</u></b> This object of expense includes purchases of computing and telecommunication equipment and peripherals NOT included in object 372. A DAS/Acquisitions release and permit is required.
371		<b><u>Data Processing and Telecommunication Permanent Software License</u></b> Charge to this object code all payments for permanent data processing and telecommunication software license costing more than \$300 per unit. A DAS/Acquisitions release and permit is required.
372		<b><u>Large Computing Systems</u></b> Charge to this object all equipment and peripherals that will be used in a data center environment of 100 MIPS or more. A DAS/Acquisitions release and permit is required.
373		<b><u>Mainframe Proprietary Software</u></b> Charge to this object the purchase of proprietary software which will be used on the hardware defined in object 372, data center environments consisting of 100 MIPS or more (a single copy of software that fits this category will generally exceed \$50,000). A DAS/Acquisitions release and permit is required.

Object    Sub-Object    Definitions

**CLASS 3J**            **COPYING AND PRINTING EQUIPMENT (LEASE-PURCHASE)**

This class of expense includes lease-purchase of all types of copying and printing equipment that costs more than \$300 per unit. Equipment with an unit cost of \$300 or less should be charged to Category 2. Pre-approval is required by DAS/State Printing.

38L        Y            **Lease-Purchase of Copying and Printing Equipment**

This object of expense includes any payments made for principal and interest for the lease-purchase of copying and printing equipment.

38L        Ø1           **Lease-Purchase of Copying and Printing Equipment—Principal Payment**

Charge to this subobject any payments made for principal costs for the lease purchase of copying and printing equipment.

38L        Ø2           **Lease-Purchase of Copying and Printing Equipment—Interest Payment**

Charge to this subobject any payments made for interest costs for the lease-purchase of copying and printing equipment.

38L        Ø3           **Lease Purchase of High Speed Xerography Equipment—Principal Payment**

Charge to this subobject payments made for principal costs for the lease purchase of high speed xerography copy machine equipment.

**DAS ONLY**

38L        Ø4           **Lease Purchase of High Speed Xerography Equipment— Interest Payment**

Charge to this subobject payments made for interest costs for the lease purchase of high speed xerography copy machine equipment.

**DAS ONLY**

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
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**CLASS 38**                    **COPYING AND PRINTING EQUIPMENT**

This class of expense includes the purchase of all types of copying, printing equipment and purchased publications costing more than \$300 per unit.

38Ø                    **Copying Machines**

This object of expense includes any payments made for the purchase of copying machines, such as Xerox, etc.

382                    **Printing Equipment**

This object of expense includes any payments made for the purchase of printing equipment.

386            Y            **Purchased Publications**

This object of expense includes payments made for books or sets of books costing more than \$300 per unit, such as serial publications purchased for library usage.

386            Ø1            Books

**LIB ONLY**

386            Ø2            Periodicals

**LIB ONLY**

386            Ø3            Services

**LIB ONLY**

386            Ø4            Microfilm/Microfiche

**LIB ONLY**

386            Ø5            Newspapers

**LIB ONLY**

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
386	Ø6	<u>Films</u> <b>LIB ONLY</b>
386	Ø7	<u>Miscellaneous Publications</u> <b>LIB ONLY</b>
386	Ø8	<u>Automated Reference Services</u> <b>LIB ONLY</b>
386	Ø9	<u>Videocassettes</u> <b>LIB ONLY</b>
386	1Ø	<u>Continuation/Books</u> <b>LIB ONLY</b>
386	11	<u>Purchased Publications</u> Charge to this subobject the purchase of books or sets of books costing more than \$300.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
<b><u>CLASS 3K</u></b>		<b><u>OTHER EQUIPMENT LEASE-PURCHASE (Not Elsewhere Classified)</u></b> This class of expense includes payments for lease-purchase of equipment that cost more than \$300 per unit not elsewhere classified in previous object codes. Equipment with a cost of \$300 or less per unit should be charged to Category 2.
39L	Y	<b><u>Lease-Purchase of Equipment Not Elsewhere Classified</u></b> This object of expense includes any payments made for principal and interest for the lease-purchase of equipment not elsewhere classified.
39L	Ø1	<b><u>Lease-Purchase of Equipment Not Elsewhere Classified—Principal Payment</u></b> Charge to this subobject any payments made for principal costs for the lease-purchase of equipment not elsewhere classified.
39L	Ø2	<b><u>Lease-Purchase of Equipment Not Elsewhere Classified—Interest Payment</u></b> Charge to this subobject any payments made for interest costs for lease-purchase of equipment not elsewhere classified.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
<b><u>CLASS 39</u></b>		<b><u>RECYCLED AND OTHER EQUIPMENT (Not Elsewhere Classified)</u></b> This class of expense includes payments for equipment purchases that cost more than \$300 per unit and that are not elsewhere classified.
39R		<b><u>Recycled Content</u></b> This object of expense includes all equipment that contains recycled materials.
391		<b><u>Manufacturing and Handling Equipment</u></b> This object of expense includes payments made for items of equipment used in the production or warehousing of merchandise for resale or consumption by any state agency.
392		<b><u>Other—Not Elsewhere Classified</u></b> This object of expense is to be used for any payments made for equipment not elsewhere classified.
393	Y	<b><u>Movable Equipment</u></b> This object of expense is to be used for any payment made for movable equipment that costs more than \$300 per unit.
393	Ø1	<b><u>Air Conditioning</u></b> Charge to this subobject payments made for the purchase of any movable air conditioners.
393	Ø2	<b><u>Window Treatments</u></b> Charge to this subobject payments made for the purchase of window treatments, such as draperies and blinds.
393	Ø3	<b><u>Carpets</u></b> Charge to this subobject payments made for the purchase of carpet that is movable. For wall-to-wall floor covering, use object 262-Ø1.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
393	Ø4	<p><u>Housekeeping Furnishings</u></p> <p>Charge to this subobject purchases of housekeeping furnishings for household living, such as dressers, beds, chairs, couches, etc. (Note: For carpets see 393-Ø3; for draperies and window blinds see 393-Ø2.)</p>
393	Ø5	<p><u>Modular Trailers</u></p> <p>Charge to this subobject purchases of modular trailers used as a facility for training/education space.</p> <p><b>DRC ONLY</b></p>
394	Y	<p><b><u>Weapons and Other Security Equipment</u></b></p> <p>This object of expense includes payments made for the purchase of weapons with a unit cost of more than \$300 and for the purchase of security equipment. Ammunition should be charged to object 218-Ø2.</p>
394	Ø1	<p><u>Weapons</u></p> <p>Charge to this subobject purchases of weapons with a unit cost of \$300 or more. Ammunition should be charged to 218-02.</p>
394	Ø2	<p><u>Other Security Equipment</u></p> <p>Charge to this subobject purchases of other security equipment with a unit cost of \$300 or more. Installation of equipment should be charged to 262-01.</p>
399		<p><b><u>Discounts Lost on Equipment Purchases</u></b></p> <p>This object of expense includes discounts lost when payment was not made within vendor-specified discount period.</p>

Object    Sub-Object    Definitions

**CATEGORY 4 DEBT SERVICES**

**CLASS 91 DEBT SERVICES**

This class of expense includes all payments made to bond retirement funds of moneys appropriated from the various operating funds for this purpose. Also include payments made in connection with the bonds and preparation expenses (e.g., printing, mailing, legal service, etc).

91Ø            **Payment for Principal on Bonds**

This object of expense includes payments for principal on outstanding bonds.

911            **Interest Payments on Bonds**

This object of expense includes payments for interest on outstanding bonds.

913        Y            **Other Bond Costs**

This object of expense includes payments for bond preparations, communication, mail, advertising, printing, ratings, legal services and agents' fees.

913        Ø1            **Travel—Debt Service**

Charge to this subobject payments made for travel, lodging, food, taxi, etc., for the preparations of the bonds for sale (e.g., the signing of the bonds).

913        Ø2            **Communication**

Charge to this subobject payments made for communication and mailing connected with the sale of bonds (e.g., mailing the prospectus to prospective bidders) and payments made for advertising the bonds in newspapers.

913        Ø3            **Printing**

Charge to this subobject payments made for printing the bonds and the prospectus.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
913	Ø4	<p><u>Bonds Ratings</u></p> <p>Charge to this subobject payments made to rating agencies for the establishment of the credit of the bonds at the time of sale.</p>
913	Ø5	<p><u>Legal Services and Agent Fees</u></p> <p>Charge to this subobject payments made for legal service relative to the preparation of the prospectus, handling the sale, and closing of the bond sale, travel and out-of-pocket expenses relative to the legal services, and payments made to the agency for bank fees and other charges relative to the payment of the debt service. Also include out-of-pocket expenses for processing bonds and coupons, rendering and accounting, cancellations, and verifications.</p>
913	Ø6	<p><u>Other Debt Service Expenses</u></p> <p>Charge to this subobject payments made for expenses related to preparation and selling of bonds and for debt service reserve payments.</p>
913	Ø7	<p><u>Ohio Building Authority Service Fees for Bond Sales</u></p> <p>Charge to this subobject payments made to the Ohio Building Authority for legal service relative to the preparation of the prospectus, handling the sale, travel and out-of-pocket expenses relative to the legal services, and payments made to the agency for bank fees and other charges relative to the payment of debt service. Also include out-of-pocket expenses for processing bonds and coupons, rendering and accounting, cancellations and verifications.</p>
914		<p><b><u>Arbitrage Rebate Payment</u></b></p> <p>This object of expense includes payments made for Arbitrage Rebate Payment.</p> <p><b>OBM and PWC ONLY</b></p>

Sub-  
Object Object Definitions

**CATEGORY 5 SUBSIDIES AND SHARED REVENUE**

**CLASS 50 SUBSIDIES AND SHARED REVENUE**

This class of expense includes payments made by the state to or on behalf of recipients, to organizations and to local government units for governmental costs. Also included are payments to organizations and local government units for their share of tax or license revenue collected by the state. Subsidies are distinguished from shared revenues in that they draw on the general resources of the fund from which appropriated and are limited to specified amounts in the appropriation items, or to amounts allocated, as with federal grants, whereas shared revenues represent an earmarking of specific taxes or licenses and are limited only by the amounts collected from such sources. Expense for services or goods must be charged to operating objects.

500 **State Assistance—Non-Taxable**

This object of expense includes payments made from state appropriations or federal grants directly to individuals as assistance payments. Include support payments to dependents of prison inmates and payments for indigent hospital claims resulting from motor vehicle accidents.

501 Y **State Assistance—Non-Taxable—JFS**

This object of expense includes payments made from state appropriations or federal grants as assistance payments.

**JFS ONLY**

501 Ø1 **State Assistance—Non-Taxable Clothing**

Charge to this subobject payments for clothing, uniforms, special shoes or other necessary attire made from state appropriation or federal grants as assistance payments.

**JFS ONLY**

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
5Ø1	Ø2	<p><u>State Assistance—Non-Taxable Tools</u></p> <p>Charge to this subobject payments for tools specifically required by employer but not provided by the employer when made from state appropriation or federal grants as assistance payments.</p> <p><b>JFS ONLY</b></p>
5Ø1	Ø3	<p><u>State Assistance—Non-Taxable Auto Repairs</u></p> <p>Charge to this subobject payments for auto repairs (necessary mechanical repairs or parts needed to keep an auto in working order) made from state appropriation or federal grants as assistance payments.</p> <p><b>JFS ONLY</b></p>
5Ø1	Ø4	<p><u>State Assistance—Non-Taxable Child Care</u></p> <p>Charge to this subobject payments for child care made from state appropriation or federal grants as assistance payments. Payments to child care facilities are usually limited to the first month of employment.</p> <p><b>JFS ONLY</b></p>
5Ø1	Ø5	<p><u>State Assistance—Non-Taxable Miscellaneous</u></p> <p>Charge to this subobject payments for other miscellaneous expenses. The miscellaneous expenses may include petty cash reimbursement of direct client needs, such as bus passes, transportation to interviews, clients haircuts, testing fees, newspaper (e.g., want-ads), copying charges for resumes, and etc. It does not include food, office supplies, or indirect client needs.</p> <p><b>JFS ONLY</b></p>
51Ø		<p><b><u>Local Assistance (Subsidies and Shared Revenue)</u></b></p> <p>This object of expense includes payments made from state appropriations or federal grants to local government units for programs in support of education, health, mental health, etc., or reimbursements for direct assistance to public welfare recipients and others. On a intrastate voucher, the revenue source code should be 7Ø87 for loan repayments withheld from subsidies and shared revenue.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
511	Y	<p><b><u>Local Assistance (Student Loans and Scholarships)</u></b></p> <p>This object of expense includes payments made from state appropriations or federal grants for student loans, school vouchers and scholarships.</p>
511	Ø1	<p><b><u>Local Assistance for Scholarships Payable to Student</u></b></p> <p>Charge to this subobject payments for scholarships when payable directly to an individual.</p>
511	Ø2	<p><b><u>Local Assistance for Scholarships Not Payable to Student</u></b></p> <p>Charge to this subobject payments for scholarships when payable to an academic institution, payable jointly to an individual and an academic institution, or payable to guardians of students participation in the school voucher program.</p>
511	Ø3	<p><b><u>Local Assistance for Student Loan Repayment to Individual</u></b></p> <p>Charge to this subobject payments for student loans when payment is made directly to the individual rather than to a financial institution.</p>
511	Ø4	<p><b><u>Local Assistance for Student Loan Repayment to Financial Institution</u></b></p> <p>Charge to this subobject student loan repayments made to a financial institution on an individual's behalf.</p>
52Ø		<p><b><u>Shared Revenue—Local Governments</u></b></p> <p>This object of expense includes the distributive portion of state tax or license collections allocable by law to local government units. Included are receipts from state sales and use tax, intangible tax, public utilities excise tax, racing tax, motor vehicle fuel tax, automobile registration fees, liquor permit fees, and others. Include distributions of pawnbroker license fees and drivers license reinstatement fees.</p>
521		<p><b><u>Teacher Incentive Grants</u></b></p> <p>This object of expense includes the payments for Teacher Incentive Grants. These are awarded as teachers add additional areas as needed to their teaching certificates.</p> <p><b>EDU ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
53Ø	Y	<p><b><u>Shared Revenue</u></b></p> <p>This object of expense includes the distributive portion of state tax or license collections allocable by law to non-governmental organizations. Include the portion of racing tax distributed to independent fair associations.</p>
53Ø	Ø1	<p><b><u>Broodmare Awards</u></b></p> <p><b>RAC ONLY</b></p>
53Ø	Ø2	<p><b><u>Open Allowance-Purse</u></b></p> <p><b>RAC ONLY</b></p>
53Ø	Ø3	<p><b><u>Purses—Overnight</u></b></p> <p><b>RAC ONLY</b></p>
53Ø	Ø4	<p><b><u>Promotion Publicity</u></b></p> <p><b>RAC ONLY</b></p>
53Ø	Ø5	<p><b><u>Purses—Stakes</u></b></p> <p><b>RAC ONLY</b></p>
53Ø	Ø6	<p><b><u>Quarterhorse Stakes</u></b></p> <p><b>RAC ONLY</b></p>
53Ø	Ø7	<p><b><u>Stallion Awards</u></b></p> <p><b>RAC ONLY</b></p>
53Ø	Ø8	<p><b><u>Sires Stakes</u></b></p> <p><b>RAC ONLY</b></p>
53Ø	Ø9	<p><b><u>Winners Share</u></b></p> <p><b>RAC ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
53Ø	1Ø	<p><u>Shared Revenue—Other</u></p> <p>Charge to this subobject the distribution portion of state tax or license collection allocable by law to non-governmental organizations.</p>
535		<p><b><u>Payments for Railroad Grade Crossing Construction Costs</u></b></p> <p>This object of expense includes all payments from the Grade Crossing Protection Fund for construction, reconstruction or rehabilitation of railroad grade crossing. Include amounts for engineering and inspection costs.</p> <p><b>DOT ONLY</b></p>
54Ø	Y	<p><b><u>State Assistance—Various</u></b></p> <p>This object of expense includes payments from state appropriations or federal grants to veteran’s organizations, libraries, hospitals, the Ohio Historical Society, universities or colleges not receiving state subsidies, and other organizations of this nature. Include payments to Ohio National Guard units for maintenance of military properties’ incidental expenses. Use this account to reimburse utilities under the Energy Credit and HEAP programs. Do not include payments from capital improvement appropriations. Used on vouchers (VOC, VBV, VSU) only.</p>
54Ø	Ø1	<p><u>State Assistance NEC</u></p> <p>Charge to this subobject various payments of assistance to organizations, National Guard maintenance, Energy Credit and HEAP programs.</p>
54Ø	Ø2	<p><u>Volunteer Firefighter Dependents</u></p> <p>Charge to this subobject payments to dependents of deceased or disabled volunteer firefighters.</p> <p><b>COM ONLY</b></p>
540	Ø3	<p><u>Grant—Volunteer Firefighter Assistance</u></p> <p>Charge to this subobject grants to assist fire departments.</p> <p><b>COM ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
54Ø	Ø4	<p><b><u>Child Nutrition Payments</u></b></p> <p>Charge to this subobject child nutrition payments for child care and meals to day care centers, institutions and other authorized recipients.</p> <p><b>EDU ONLY</b></p>
541		<p><b><u>State Assistance—Public Service Organization</u></b></p> <p>This object of expense includes payments for small grants to public service organizations.</p> <p><b>DNR ONLY</b></p>
542		<p><b><u>Safety Grants</u></b></p> <p>This object of expense includes payments for matching grant funding to eligible private and public employers for educational training and materials as they are related to the Drug-Free Workplace Program and prevention of cumulative trauma disorders (CTDs).</p> <p><b>BWC ONLY</b></p>
55Ø		<p><b><u>State-Assistance—Educational Institutions</u></b></p> <p>This object of expense includes payments made from state appropriations or federal grants to state universities, county and municipal colleges and universities, technical institutes, and similar educational institutions. Do not include payments from capital improvement appropriations.</p>
551		<p><b><u>State-Assistance—U.S. EPA (Superfund)</u></b></p> <p>This object of expense includes payments made by Ohio Environmental Protection Agency under the Comprehensive Environmental Response Compensation and Liability Act (CERCLA) which are made from state appropriations for the sole purpose of a state match share (10% - 50%) for State of Ohio Superfund site clean-up.</p>
555		<p><b><u>Ohio Energy Credit Benefit</u></b></p> <p>This object of expense includes payments to recipients of the Ohio Energy Credit Program for Taxation use only.</p> <p><b>TAX ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
56Ø		<p><b><u>Pension Fund Assistance (Subsidies and Shared Revenue)</u></b></p> <p>This object of expense includes all subsidies appropriated to be paid directly to any pension fund (examples: Police and Firemen’s Pension Fund or Cost-of-Living Adjustment appropriation from General Revenue).</p>
57Ø	Y	<p><b><u>State Assistance—Taxable</u></b></p> <p>This object of expense includes payments made to individuals or companies for specific services rendered to individuals receiving state assistance or grants.</p>
57Ø	Ø1	<p><u>Medical and Rehabilitative Services for Individuals Receiving State Assistance</u></p> <p>Charge to this subobject payments made to individuals or companies receiving payments for specified medical and rehabilitation services rendered to individuals receiving assistance.</p>
57Ø	Ø2	<p><u>Services for Individuals Receiving Assistance</u></p> <p>Charge to this subobject payments made to individuals or companies for non-medical services rendered to individuals receiving assistance.</p>
57Ø	Ø3	<p><u>Arts Council Grants</u></p> <p>Charge to this subobject payments made to individuals or organizations receiving grants or subsidies from the Ohio Arts Council.</p>
57Ø	Ø4	<p><u>Development Grants</u></p> <p>Charge to this subobject payments made to individuals or organizations receiving grants or subsidies from the Department of Development.</p>
57Ø	Ø5	<p><u>Adopt Ohio Grants</u></p> <p>Charge to this subobject payments made to profit and non-profit organizations or individuals once the child is placed for adoption.</p> <p><b>JFS ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
571		<p><b><u>Independent Living Centers</u></b></p> <p>This object of expense includes payments made to a non-profit organization to establish and operate Independent Living Centers in the State of Ohio to serve individuals with severe disabilities. Also includes payments to Independent Living Rehabilitation Centers for specified medical rehabilitation or other services rendered to individuals receiving assistance, as well as the cash advance payments made to the Independent Living Centers when they are pledged to repayment.</p> <p><b>RSC ONLY</b></p>
575	Y	<p><b><u>State Assistance—(H. B. 300 Exempt)</u></b></p> <p>This object of expense includes payments made to recipients and providers of benefits to recipients when they are not subject to the provisions of Ohio Ethics Law [R.C. 3517.13 (I) (J)].</p>
575	Ø1	<p><b><u>Direct Payments</u></b></p> <p>Charge to this subobject payments made to individuals under a state or federal assistance program when the assistance is subject to reporting on the individual's federal income tax reports.</p>
575	Ø2	<p><b><u>Payments for Benefits (Non-Service)</u></b></p> <p>Charge to this subobject payments made to providers of benefits to recipients of assistance programs when benefits are supplies and not services (e.g., WIC coupon merchant's program).</p>
575	Ø3	<p><b><u>Payments for Benefits (Medical)</u></b></p> <p>Charge to this subobject payments made to providers of medical services to recipients of assistance programs (e.g., Medicaid and BCMH, etc.).</p>
575	Ø4	<p><b><u>Disaster Assistance</u></b></p> <p>Charge to this subobject payments made to individuals for disaster mitigation under the Individual and Family Grant Program. Disaster assistance granted under this program is not subject to reporting on the recipient's federal income tax return.</p> <p><b>ADJ and DHS ONLY</b></p>

Object    Sub-  
Object    Object    Definitions

58Ø            **Third-Party Contracts—Taxable**

This object of expense includes payments made by any state agency on behalf of a political or quasi-political subdivision to persons or companies contracted by the grantee to fulfill the provisions of the grant (third-party contracts). Transportation, hotel and meal costs should be included.

581            **WIC EBT Vendor Payments**

This object of expense is limited to payments to a third party administrator made from state appropriations or federal grants. Payments are made to authorized food vendors for the purchases of approved food items for the participants of the Ohio Women, Infants and Children's (WIC) nutrition program.

599            **Discounts Lost—Subsidies**

This object of expense includes payments for discounts lost because payment was not made within vendor-specified discount period.

Sub-  
Object Object Definitions

**CATEGORY 6 GOODS AND SERVICES FOR RESALE**

**CLASS 6Ø GOODS FOR RESALE (PASS-THROUGH CHARGES)**

This class of expense includes payments made for goods or services purchased by one state agency to be sold or resold to another state agency or to the public (e.g., liquor and food). The Department of Administrative Services' Central Office Supply, State Printing and Centrex; the Ohio Penal Industries; the Department of Commerce; and the Bureau of Services for the Blind (e.g., refreshment stands) are examples of activities where this account applies. Operating expenses to the purchasing agency should be accounted for and classified in the same manner as operating expenses are accounted for in all agencies (e.g., personal service, supplies and materials, equipment, etc.).

**6ØR Recycled Product for Resale**

This object of expense includes all goods containing recycled material purchased for resale.

**6Ø5 Y Finished Goods and Supplies (Resale Pass-Through Charges)**

This object of expense includes payments for finished goods and supplies to be sold or resold to another state agency or to the public.

**6Ø5 Ø1 Office Supplies and Paper (Resale Pass-Through Charges)**

Charge to this subobject payments made for office supplies, paper and minor equipment items that are to be resold to other state agencies or activities without further processing.

**6Ø5 Ø2 Housekeeping Supplies (Resale Pass-Through Charges)**

Charge to this subobject payments made for housekeeping supplies such as cleaning compounds, mops, buckets, lightbulbs, and blankets purchased for resale to other agencies.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
605	03	<p><u>Medical Supplies (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made for such items as medicines, dressings, bandages and chemicals purchased for resale to other agencies. See object 212 for purchases for agency use.</p>
605	04	<p><u>Agricultural Supplies (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made for such items as seeds, fertilizers, insecticides or soil conditioners purchased for resale to other agencies. See object 214 for purchases for agency use.</p>
605	05	<p><u>Wearing Apparel (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made for wearing apparel purchased for resale to other agencies. The purchase of materials for the manufacture of clothing is charged to object 610. See object 217-01 for clothing purchased directly by the agency.</p>
605	06	<p><u>Vehicle Fuel—Gasoline (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments to a commercial supplier for gasoline that will be resold to another agency.</p>
605	07	<p><u>Vehicle Fuel—Diesel (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made to a supplier for diesel fuel that will be resold to another agency.</p>
605	08	<p><u>Vehicle Fuel—Other (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made to a commercial supplier other fuel (e.g., gasohol) that will be resold to another agency. See object 605-11 for Vehicle Fuel—Ethanol.</p>
605	09	<p><u>Vehicle Parts and Supplies (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made for automotive merchandise (e.g., oil, lubricants, antifreeze, parts, supplies, tires and tubes) that will be resold directly or indirectly as part of a lease/rental charge.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
605	10	<p><b><u>Contract Printing (Resale Pass-Through Charges)</u></b></p> <p>Charge to this subobject payments made to commercial printers or others for printing services purchased by DAS/State Printing for printed matter to be resold to other agencies.</p>
605	11	<p><b><u>Vehicle Fuel—Ethanol (Resale Pass-Through Charges)</u></b></p> <p>Charge to this subobject payments made to a commercial supplier for ethanol fuel that will be resold to another agency.</p>
605	12	<p><b><u>Skilled Trades Supplies (Resale Pass Through Charges)</u></b></p> <p>Charge to this subobject payments made for direct supplies and materials for customer-specific DAS Skilled Trades project.</p>
610		<p><b><u>Manufacturing Materials (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments made for paper used in printing, raw materials, parts, sub-assemblies and supplies used directly in the manufacturing process of a state commercial-type enterprise. Include the cost of packaging the finished product, such as envelopes for license plates.</p>
615		<p><b><u>Spirituos Liquors (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments made for purchases of spirituous liquors for resale through agents licensed by the Department of Commerce. Include payments for freight-in on liquor purchases.</p>
620	Y	<p><b><u>Food and Beverages—For Resale</u></b></p> <p>This object of expense includes payments made for food and beverages purchased for resale to the public or to other state agencies.</p>
620	01	<p><b><u>Intragovernmental Food and Beverage Charges</u></b></p> <p>Charge to this subobject payments made for foods that are to be resold to other state agencies (e.g., bulk, canned, and packaged foods, fresh fruits and vegetables, baked goods, staples, meats, liquid foods, beverages and beverage mixes, etc.).</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
62Ø	Ø2	<p><u>Food, Beverage, and Related Accessories for Resale to the Public (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made for food, beverage, condiments, paper supplies, and other items purchased for resale to the public (e.g., merchandise sold at the state-owned snack bars, cafeterias etc.).</p>
625	Y	<p><b><u>Equipment—Rental/Lease (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments made for equipment that is rented or leased by other state agencies.</p>
625	Ø1	<p><u>Data Processing Equipment for Rental/Lease (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made by one state agency or activity to a commercial vendor for data processing equipment that is rented or leased to another agency where the equipment is physically located and used. (The Data Center will use object code 37L when paying lease charges to a commercial vendor for data processing equipment that is located in and used by the Data Center.)</p>
625	Ø2	<p><u>Maintenance and Repair Service—Data Processing Equipment (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made by one agency or activity to a commercial vendor for the services to repair data processing equipment that is owned by the state and located and used by another agency. The agency receiving the service will use object 292-Ø1 for payments to the Data Center.</p>
625	Ø3	<p><u>Maintenance and Repair Parts—Data Processing Equipment (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject the cost of parts for the repair of data processing equipment that is owned by the state and located and used by another party.</p>
625	Ø4	<p><u>Motor Vehicle—Passenger (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made for passenger motor vehicles purchased for rental or lease to other agencies or to other organizational units within the same agency of the state.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
625	Ø5	<p><u>Copying Machines (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made for reproduction equipment (e.g., Xerox, purchased for rental to other state agencies).</p>
625	Ø6	<p><u>Data Processing Equipment</u></p> <p>Charge to this subobject payments made by a state agency to a commercial vendor for equipment purchased for resale to another state agency for data processing equipment, such as computers, sorters, terminals, etc.</p>
625	Ø7	<p><u>Motor Vehicles-Parking and Storage (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made for rental of parking space and/or storage or motor vehicles that will be resold directly or indirectly as part of a lease/rental charge.</p>
63Ø		<p><b><u>Rental, Building and Office (Resale Pass-Through Charges)</u></b></p> <p>This object of expense is for rent or lease payments made by one agency or activity of the state to another when the agency receiving payments is the lessee and makes payment to the lessor.</p>
635	Y	<p><b><u>Insurance, PERS, Unemployment Compensation (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments to PERS, automobile fleet insurance, and Unemployment Compensation.</p>
635	Ø1	<p><u>Self-Insurance (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made by the Department of Administrative Services (DAS) to the vendor for automobile fleet coverage or other insurance for which DAS collects the premium from other state agencies. Payments of premiums on vehicles owned by DAS should use object 227.</p>
635	Ø2	<p><u>Payments to the Public Employee's Retirement System (Resale Pass-Through Charges)</u></p> <p>Charge to this subobject payments made by Payroll Services to the Public Employee's Retirement System on behalf of other state agencies.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
635	Ø3	<p><b><u>Unemployment Compensation (Resale Pass-Through Charges)</u></b></p> <p>Charge to this subobject payments made by the Department of Administrative Services to the Unemployment Compensation Fund established by division (A) of R.C. 4141.Ø9 in accordance with R.C. 4141.242 (C).</p>
635	Ø4	<p><b><u>Motor Vehicles-Insurance (Resale Pass-Through Charges)</u></b></p> <p>Charge to this subobject payments made to acquire insurance for state owned/operated cars, vans and trucks that will be resold directly or indirectly as part of a lease/rental charge.</p>
64Ø		<p><b><u>Freight and Messenger Charges (Resale Pass-Through Charges)</u></b></p> <p>This object of expense is for payments made for shipping charges and messenger services by a state agency on behalf of other state agencies (e.g., United Parcel payments).</p>
641		<p><b><u>Postage (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments made by the Department of Administrative Services for U.S. Postal service for replenishing meter machines and mailing permits. Payments for replenishment of meters and mailing permits on a non-pass-through basis should use object 241-Ø3.</p>
643		<p><b><u>Personal Service Contracts</u></b></p> <p>This object of expense includes professional services other than those listed in 645, 646, 647, and 65Ø contracted for and provided to other state agencies.</p>
645		<p><b><u>Payments to Arbitrators by Office of Collective Bargaining (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments made by the Office of Collective Bargaining on behalf of state agencies for actual costs and expenses incurred in the collective bargaining arbitration process.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
646		<p><b><u>Payments to Subcontractors to Architects or Engineers (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments made for pass-through costs for subcontracts to architects or engineers for services related to in-house State Architect Projects.</p>
647		<p><b><u>Mail Sorting Services (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments made by a state agency to a commercial vendor for mail sorting service to be charged back to another state agency.</p>
650		<p><b><u>Data Processing Services (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments made for data processing services to be resold to another state agency or activity. A DAS/Acquisitions release and permit is required.</p>
651	Y	<p><b><u>Centrex Payments—Telephone (Resale Pass-Through Charges)</u></b></p> <p>This object of expense includes payments made by DAS to telephone companies for service and interest.</p>
651	Ø1	<p><b><u>Centrex Payments—Telephone (Resale Pass-Through Charges)</u></b></p> <p>Charge to this subobject payments made by DAS to any telephone company for services rendered.</p>
651	Ø2	<p><b><u>Interest</u></b></p> <p>Charge to this subobject payments for interest by DAS on equipment cost.</p>
651	Ø3	<p><b><u>Centrex Payments—Telephone—Private Carriers (Resale Pass-Through Charges)</u></b></p> <p>Charge to this subobject payments made by DAS to private telephone carriers for services.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
653	Y	<p><b><u>Miscellaneous (Pass-Through Charges Not Elsewhere Classified)</u></b></p> <p>This object of expense is for payments made for merchandise for resale and for services rendered that are not otherwise classified. Also use this object when one state agency has collected service charges on behalf of another state agency when the collecting agency is passing the funds to the final recipient.</p>
653	Ø1	<p><b><u>Miscellaneous (Pass-Through Charges—NEC)—Service</u></b></p> <p>Charge to this subobject payments made for services rendered that are not otherwise classified.</p>
653	Ø2	<p><b><u>Miscellaneous (Pass-Through Charges—NEC)—Replacement Parts or Supplies</u></b></p> <p>Charge to this subobject payments made for replacement parts or supplies that are not otherwise classified.</p>
653	Ø3	<p><b><u>Miscellaneous (Federal Term Contracts)—Service</u></b></p> <p>Charge to this subobject payments of services to vendors on Federal Term Contracts and made on behalf of local law enforcement agencies.  <b>DHS ONLY</b></p>
653	Ø4	<p><b><u>Miscellaneous (Federal Term Contracts)—Materials and Supplies</u></b></p> <p>Charge to this subobject payments made for materials, supplies etc., except revenues, to vendors on Federal Term Contract and made on behalf of local enforcement agencies.  <b>DHS ONLY</b></p>
653	Ø5	<p><b><u>Miscellaneous (Federal Term Contract) Federal Military Installations</u></b></p> <p>Charge to this subobject payments made for materials, supplies, etc., except revenues to military installations of the federal government made on behalf of local law enforcement agencies.  <b>DHS ONLY</b></p>
659		<p><b><u>Discounts Lost—Resales</u></b></p> <p>This object of expense includes discounts lost on purchases because payment was not made within vendor-specified discount period.</p>

Sub-  
Object Object Definitions

**CATEGORY 7 CAPITAL ITEMS**

**CLASS 7Ø CAPITAL ITEMS**

This class of expense includes payments for purchases of significant fixed assets.

7Ø1 **Land Purchases (Capital)**

This object of expense includes payments made for the purchase of land for all purposes except for highway rights-of-way.

7Ø2 **Site Preparation**

This object of expense includes payments made for site preparation for capital improvement projects (e.g., demolition and excavation).

7Ø3 Y **Relocation and Moving Expenses**

This object of expense includes payments made to individuals for relocation and moving expenses as a result of land being purchased by the State of Ohio.

7Ø3 Ø1 **Relocation and Moving Expenses**

Charge to this subobject payments made to individuals (not employees, contractors, or interviewees) for relocation expenses associated with a capital project when those payments are not exempted from income as required by federal law.

7Ø3 Ø2 **Relocation and Moving Expenses Exempt from Income**

Charge to this subobject payments made to individuals (not employees, contractors, or interviewees) for relocation expenses associated with a capital project when federal law exempts those payments from income.

7Ø4 **Set Aside Review Board (SARB) Waiver Fees**

This object of expense includes payments made for SARB waiver fees for capital projects.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
705	Y	<p><b><u>Architect Fees</u></b></p> <p>This object of expense includes payments made for architects for all capital improvements except highways.</p>
705	01	<p><b><u>State Architect Fees</u></b></p> <p>Charge to this subobject payments made to the State Architect for services pertaining to any capital project. These payments should be made via Intrastate Transfer Voucher.</p>
705	02	<p><b><u>Other Architect Fees</u></b></p> <p>Charge to this subobject payments made to any architect other than the State Architect for services pertaining to any capital project.</p>
706		<p><b><u>Communication Design and Implementation</u></b></p> <p>This object of expense includes payments made for communication capital project design and implementation for  <b>DAS and DHS ONLY</b></p>
707	Y	<p><b><u>Data Systems Project Design and Implementation</u></b></p> <p>This object of expense includes payment for data systems project design and implementation for capital construction.</p>
707	01	<p><b><u>Personnel—Purchased Personal Service—(Capital)</u></b></p> <p>Charge to this subobject any payments made to individuals, organizations, or private companies for project design and implementation data processing services, such as systems analysis, etc. associated with capital construction. A DAS/Acquisition pre-approval number is required.</p>
707	95	<p><b><u>Travel—Data Processing—Purchased Personal Service—(Capital)</u></b></p> <p>Charge to this subobject costs paid for transportation, meals, lodging, etc., under Data Processing Purchased Personal Service. Travel expenses must comply with OBM Rule 126-1-02.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
708		<p><b><u>Project Evaluation—School Facilities Commission</u></b></p> <p>This object of expense includes payment for professional evaluation of building repair emergencies.</p> <p><b>SFC ONLY</b></p>
709		<p><b><u>Construction Project Management</u></b></p> <p>This object of expense includes all costs paid to a firm or individual for capital project management. The architect oversees projects and makes sure that all contractors are coordinated.</p>
710	Y	<p><b><u>Buildings and Other Structures—Capital</u></b></p> <p>This object of expense includes payments made for labor and materials for purchase, construction, reconstruction and rehabilitation or conversion of buildings and other structures and all permanent fixtures, original equipment and furnishings necessary to begin using the facility. Equipment purchases for capital facilities should be charged to object 711. Do not include repair or maintenance. Include demolition and excavation expenses when performed to construct a new facility.</p>
710	01	<p><b><u>Office Buildings—Labor—Capital</u></b></p> <p>Charge to this subobject payments made for labor in construction of new offices, for reconstruction or rehabilitation of old offices, and for the conversion of buildings into offices.</p>
710	02	<p><b><u>Office Buildings—Materials—Capital</u></b></p> <p>Charge to this subobject payments made for materials for construction of new offices, for reconstruction or rehabilitation of old offices, and for the conversion of buildings into offices.</p>
710	03	<p><b><u>Recreational Facilities—Labor—Capital</u></b></p> <p>Charge to this subobject payments for labor for construction of new recreational facilities and for the reconstruction or rehabilitation of recreational facilities not housed in buildings. Included are beaches, camping areas, golf courses, swimming pools and tennis courts.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
71Ø	Ø4	<p><u>Recreational Facilities—Materials—Capital</u></p> <p>Charge to this subobject payments for materials for construction of new recreational facilities and for the reconstruction or rehabilitation of recreational facilities not housed in buildings. Included are beaches, camping areas, golf courses, swimming pools and tennis courts. Also include such permanent fixtures as heating equipment, plumbing, water purification equipment, bathroom fixtures, generators, bleachers, basketball backboards, other movable or stationary fixtures, equipment and furnishings.</p>
71Ø	Ø5	<p><u>Hospitals—Labor—Capital</u></p> <p>Charge to this subobject payments made for labor for construction of new hospitals, for reconstruction or rehabilitation of old hospitals, and for the conversion of buildings into hospitals.</p>
71Ø	Ø6	<p><u>Hospitals—Materials—Capital</u></p> <p>Charge to this subobject payments made for materials for construction of new hospitals, for reconstruction or rehabilitation of old hospitals, and for the conversion of buildings into hospitals.</p>
71Ø	Ø7	<p><u>Prisons—Labor—Capital</u></p> <p>Charge to this subobject payments made for labor for construction of new prisons, for reconstruction or rehabilitation of old prisons, and for the conversion of buildings into prisons.</p>
71Ø	Ø8	<p><u>Prisons—Materials—Capital</u></p> <p>Charge to this subobject payments made for materials for construction of new prisons, for reconstruction or rehabilitation of old prisons, and for the conversion of buildings into prisons.</p>
71Ø	Ø9	<p><u>Educational Buildings—Labor—Capital</u></p> <p>Charge to this subobject payments made for labor for construction of new educational buildings, for reconstruction or rehabilitation of educational buildings, and for the conversion of buildings into building to be used for educational purposes. This includes such buildings as auditoriums, gymnasiums, libraries, classroom and laboratory buildings.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
71Ø	1Ø	<p><u>Educational Buildings—Materials—Capital</u></p> <p>Charge to this subobject payments made for materials for construction of new educational buildings, for reconstruction or rehabilitation of educational buildings, and for the conversion of buildings into building to be used for educational purposes. This includes such buildings as auditoriums, gymnasiums, libraries, classroom and laboratory buildings.</p>
71Ø	11	<p><u>Other Buildings—Labor—Capital</u></p> <p>Charge to this subobject payments made for labor for construction of other buildings, for reconstruction or rehabilitation of other buildings, and for the conversion of buildings wherein the primary function of a building is changed. Included are such buildings as heating and power plants, waste disposal plants, barns and residences.</p>
71Ø	12	<p><u>Other Buildings—Materials—Capital</u></p> <p>Charge to this subobject payments made for materials for construction of other buildings, for reconstruction or rehabilitation of other buildings, and for the conversion of buildings wherein the primary function of a building is changed. Included are such buildings as heating and power plants, waste disposal plants, barns and residences. Include payments made for such fixtures as heating equipment, plumbing, bathroom fixtures, ceiling or wall lighting fixtures, generators, bleachers, basketball backboards, and other immovable fixtures.</p>
71Ø	13	<p><u>Other Construction—Labor—Capital</u></p> <p>Charge to this subobject payments for labor for rehabilitation of earth dams, installing field tiling, sewers, erecting fences, towers and pole lines. Also included are payments for personal services related to capital outlay projects but that are not included in construction contracts.</p>
71Ø	14	<p><u>Other Construction—Materials—Capital</u></p> <p>Charge to this subobject payments for materials for rehabilitation of earth dams, installing field tiling, sewers, erecting fences, towers and pole lines. Also included are payments for personal services which are related to capital outlay projects, but that are not included in construction contracts.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
71Ø	15	<p><u>Other Structures—Labor—Capital</u></p> <p>Charge to this subobject payments made for labor for construction of new structures and for the reconstruction or rehabilitation of old structures, including water towers, silos, fish hatcheries and observation towers.</p>
71Ø	16	<p><u>Other Structures—Materials—Capital</u></p> <p>Charge to this subobject payments made for materials for construction of new structures and for the reconstruction or rehabilitation of old structures. Included are water towers, silos, fish hatcheries and observation towers. Included in amounts charged to this account any permanent fixtures such as pumps, water purification equipment, permanent electrical installations and other movable equipment and furnishings.</p>
71Ø	17	<p><u>Capital Grants for Buildings and Other Structures—Capital</u></p> <p>Charge to this subobject payments of capital grants made to governmental and non-profit entities for purchase, construction, reconstruction and rehabilitation or conversion of buildings and other structures, and all permanent fixtures necessary to begin using the facility. Pursuant to a specific purpose in the appropriation act.</p>
711	Y	<p><b><u>Essential Equipment and Furnishings (Capital Equipment)</u></b></p> <p>This object of expense includes payments made for equipment and furnishings that constitute an appropriate use for which the structure is designed. Unit cost is about \$100 or more (not the component parts of the unit).</p>
711	Ø1	<p><u>Hospitals and Prisons (Capital Equipment)</u></p> <p>Charge to this subobject payments made for equipment that is essential for the purpose and use of the hospital or prison (e.g., laboratory equipment for a hospital).</p>
711	Ø2	<p><u>Educational Buildings (Capital Equipment)</u></p> <p>Charge to this subobject payments made for equipment that is essential for the purpose and use of the educational building (e.g., calculators for an accounting classroom, but not an office).</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
711	Ø3	<p><u>Data Processing Equipment and Telecommunication (Capital Equipment)</u></p> <p>Charge to this subobject payments made for data processing equipment (e.g., computer mainframe, printer, tape drives, etc). A DAS/Acquisitions release and permit is required.</p>
711	Ø4	<p><u>Other Structures (Capital Equipment)</u></p> <p>Charge to this subobject payments made for equipment other than those listed previously that is essential for the purpose and use of the structure.</p>
711	Ø5	<p><u>Capital Grants for Essential Equipment and Furnishings (Capital Equipment)</u></p> <p>Charge to this subobject payments of capital grants made to governmental and non-profit entities for equipment and furnishings that constitute an appropriate use for which the structure is designed. Pursuant to a specific purpose in the appropriation act.</p>
711	Ø6	<p><u>Data Processing and Telecommunication Permanent Software License</u></p> <p>Charge to this subobject all payments for permanent data processing and telecommunication software license costing more than \$300 per unit. A DAS/Acquisitions release and permit is required.</p>
711	Ø7	<p><u>Large Computing Systems</u></p> <p>Charge to this subobject all equipment and peripherals that will be used in a data center environment of 100 MIPS or more. A DAS/Acquisitions release and permit is required.</p>
711	Ø8	<p><u>Mainframe Proprietary Software</u></p> <p>Charge to this subobject the purchase of proprietary software which will be used on the hardware defined in object 372, data center environments consisting of 100 MIPS or more (a single copy of software in this category will generally exceed \$50,000). A DAS/Acquisitions release and permit is required.</p>
712	Y	<p><b><u>Works of Art—Capital</u></b></p> <p>This object of expense includes payments made for the acquisition, purchase, or installation of works of art pertaining to the percent for arts program.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
712	Ø1	<p><u>Works of Art—Purchase and Installation Fees</u></p> <p>Charge to this subobject payments made by the Ohio Arts Council for the acquisition, purchase or installation of works of art pertaining to the percent for the arts program. Do not include costs for selection of artists.</p>
712	Ø2	<p><u>Works of Art—Instate Accountable Plan Travel</u></p> <p>Charge to this subobject payments made by the Ohio Arts Council for the administrative costs it incurs for travel to and from each site for selection meetings in connection with the selection of artists for specific projects. See object 712-Ø7 for meal cost incurred without an overnight stay.</p>
712	Ø3	<p><u>Works of Art—Designer Fee and Printing</u></p> <p>Charge to this subobject payments made by the Ohio Arts Council for the administrative costs it incurs for designer fees and printing for prospectus or calls for entries in connection with the selection of artists for specific projects.</p>
712	Ø4	<p><u>Works of Art—Postage</u></p> <p>Charge to this subobject payments made by the Ohio Arts Council for the administrative costs it incurs for postage of mailing prospectus or calls for entries in connection with the selection of artists for specific projects.</p>
712	Ø5	<p><u>Works of Art—Juror Fees</u></p> <p>Charge to this subobject payments made by the Ohio Arts Council for the administrative costs it incurs for jurors' fees in connection with the selection of artists for specific projects.</p>
712	Ø6	<p><u>Works of Art—Proposals</u></p> <p>Charge to this subobject payments made by the Ohio Arts Council for the administrative costs it incurs for the purchase and installation of proposals in connection with the selection of artists for specific projects.</p>
712	Ø7	<p><u>Works of Art—Meals Incurred Without an Overnight Stay</u></p> <p>Charge to this subobject payments made by the Ohio Arts Council for meals incurred without an overnight stay.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
712	Ø8	<p><u>Works of Art—Out of State Travel—Accountable Plan</u></p> <p>Charge to this subobject payments made by the Ohio Arts Council for travel cost incurred out of state.</p>
712	Ø9	<p><u>Works of Art—Out of State Meals Incurred Without an Overnight Stay</u></p> <p>Charge to this subobject payments made by the Ohio Arts Council for out of state meals incurred without an overnight stay.</p>
715	Y	<p><b><u>Project Costs—Land</u></b></p> <p>This object of expense includes payments made for the purchase price of land acquired for building sites, park development and any other non-highway purpose.</p>
715	Ø1	<p><u>Pre-Bid Expenses—Land</u></p> <p>Charge to this subobject payments made for such expenses as consultant fees, drawing reproduction, plan approval and other expenses connected with bid preparation for the purchase of land. (Architect and associate fees should be charged to object 7Ø5.)</p>
715	Ø2	<p><u>Advertising—Land</u></p> <p>Charge to this subobject payments made for advertising for land.</p>
715	Ø3	<p><u>Title Work—Land</u></p> <p>Charge to this subobject payments made for title work (e.g., searches, etc.) of land.</p>
715	Ø4	<p><u>Appraisals—Land</u></p> <p>Charge to this subobject payments made for appraisals of land.</p>
715	Ø5	<p><u>Design and Planning—Land</u></p> <p>Charge to this subobject payments made for design and planning for land use.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
715	Ø6	<p><u>Assessments</u></p> <p>Charge to this subobject assessments of individuals or organizations that benefit from a relocation project.</p> <p><b>OHU ONLY</b></p>
716	Y	<p><b><u>Project Costs—Building</u></b></p> <p>This object of expense includes payments made for the purchase, construction and rehabilitation or conversion of buildings or any other non-highway purpose.</p>
716	Ø1	<p><u>Pre-Bid Expenses—Building</u></p> <p>Charge to this subobject payments made for such expenses as consultant fees, drawing reproduction, plan approval and other expenses connected with bid preparation for the purchase, construction and rehabilitation or conversion of buildings. (Architect and associate fees should be charged to object 7Ø5.)</p>
716	Ø2	<p><u>Advertising—Building</u></p> <p>Charge to this subobject payments made for advertising for buildings.</p>
716	Ø3	<p><u>Title Work—Building</u></p> <p>Charge to this subobject payments made for title work (e.g., searches, etc.) for the purchase, construction and rehabilitation or conversion of buildings.</p>
716	Ø4	<p><u>Appraisals—Building</u></p> <p>Charge to this subobject payments made for appraisals for the purchase, construction and rehabilitation or conversion of buildings.</p>
716	Ø5	<p><u>Design and Planning—Building</u></p> <p>Charge to this subobject payments made for redesign and planning for the construction, rehabilitation or conversion of buildings.</p>

Object    Sub-  
Object    Object    Definitions

720                    **Claims Assessment and Mediation Services**

This object of expense includes payments made for the purpose of mediating, evaluation or investigating claims or potential claims against the State of Ohio, the Ohio School Facilities Commission, or Ohio school districts, arising from construction, renovation, or maintenance of school facilities.

721                    **Capital Related Legal Expenses**

This object of expense includes payments made to attorneys for any legal services provided to the Ohio School Facilities Commission associated with claims or potential claims against the State of Ohio, the Ohio School Facilities Commission, or Ohio school districts arising from the construction, renovation, or maintenance of school facilities.

Object    Sub-Object    Definitions

**CLASS 73**            **ROADS, HIGHWAYS, AND WATERWAYS**

730/739    Y            **Roads, Highways and Waterways**

This object of expense includes payments made for project costs, pre-bid expenses, title work, appraisals, design and planning, etc., for construction or reconstruction of highways and structures on a contract basis. It is used primarily by the Department of Transportation. Minor repairs performed under contract to roads, walkways and bridges should be charged to object 263, Maintenance and Repairs—Roads, Bridges and Walks.

This class of expense includes payments made for construction or reconstruction of highways and structures on a contract basis. It is used primarily by the Department of Transportation.

740/748    Y            **Right-of-Way**

This object of expense includes payments made to owners for the purchase of land, such as rights-of-way, for project costs, pre-bid expenses, title work, appraisals, design and planning, etc., to be used for highway purposes.

Subobjects for this account are assigned by the Department of Transportation with the concurrence of the Office of Budget and Management.

749            **Discounts Lost—Capital**

This object of expense includes discounts lost because payment was not made within vendor-specified discount period.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
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**CLASS 77**            **DATA PROCESSING EQUIPMENT (CAPITAL)**

This class of expense includes purchases made for data processing equipment.

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| 77Ø | Y  | <p><b><u>Data Processing and Telecommunication Equipment (Capital)</u></b></p> <p>This object of expense includes any purchase made for capital data processing equipment that costs more than \$100 per unit. A DAS/Acquisitions release and permit is required. (Universities excluded.)</p>   |
| 77Ø | Ø1 | <p><b><u>Data Processing and Telecommunication Permanent Software License (Capital)</u></b></p> <p>Charge to this subobject all payments for permanent data processing and telecommunication software license costing more than \$100 per unit. A DAS/Acquisitions release and permit is required. (Universities excluded.)</p>  |
| 77Ø | Ø2 | <p><b><u>Large Computing Systems (Capital)</u></b></p> <p>Charge to this subobject purchases of all equipment and peripherals which will be used in a data center environment of 100 MIPS or more. A DAS/Acquisition release and permit is required. (Universities excluded.)</p>  |
| 77Ø | Ø3 | <p><b><u>Mainframe Proprietary Software (Capital)</u></b></p> <p>Charge to this subobject purchases of proprietary software which will be used on the hardware defined in object 372, data center environments consisting of 100 MIPS or more (a single copy of software in this category will generally exceed \$50,000). A DAS/Acquisitions release and permit is required. (Universities excluded.)</p> |

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
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**CLASS 78**                      **INFRASTRUCTURE GRANT**

This class of expense includes Public Works Commission payments for projects related to construction, reconstruction, repair or replacement of roads, bridges, waste water treatment system, solid waste and disposal facilities, flood control system, storm water and water supply systems, sanitary collection, open space acquisitions and riparian corridor improvements.

78Ø	Y	<b><u>Infrastructure Grants</u></b>
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This object of expense includes grants made by the Public Works Commission.

78Ø	Ø1	<u>Roads</u>
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78Ø	Ø2	<u>Bridges</u>
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78Ø	Ø3	<u>Sanitary Sewer Collection and Treatment</u>
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78Ø	Ø4	<u>Solid Waste and Disposal Facilities</u>
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78Ø	Ø5	<u>Storm Water</u>
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78Ø	Ø6	<u>Water Supply Systems</u>
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78Ø	Ø7	<u>Planning—Districts</u>
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78Ø	Ø8	<u>Open Space</u>
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78Ø	Ø9	<u>Riparian Corridor</u>
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Sub-  
Object Object Definitions

**CATEGORY 8 JUDGMENTS, SETTLEMENTS, BONDS**

**CLASS 90 JUDICIAL ACTIONS—PAYMENTS**

This class of expense includes all payments made on negotiated settlements, judgments rendered, and reparations awarded against the State of Ohio to individuals and companies as authorized by legal settlements, a court of proper jurisdiction, and the Court of Claims pursuant to R.C. 2743.19 and 2743.191. Voided warrants reissued by the Office of Budget and Management under authority of R.C. 117.47 also shall be charged to this object of expense.

900 Y **Rendered Judgments and Settlements**

This object of expense includes payments made for judgments rendered and settlements approved.

900 Ø1 **Rendered Judgments**

Charge to this subobject payments made as a result of a judgment rendered by the Court of Claims. (Use the tax identification number of the individual or company rendered the judgment.)

900 Ø2 **Settlements Approved**

Charge to this subobject payments made as a result of a settlement approved by the Court of Claims.

900 Ø3 **Other Judgments or Settlements**

Charge to this subobject payments made as a result of a judgment rendered in any court other than the Court of Claims or settlements reached as a result of negotiation. (Consult with Payroll Section of DAS before processing payments involving former or present state employees.) Compensation to state employees or former employees based on orders for back pay by State Personnel Board of Review or court decisions use object 132 and are added to the payroll. No back pay settlements are processed by State Accounting.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
900	04	<p><u>Negotiated Grievance Settlement (Collective Bargaining)</u></p> <p>Charge to this subobject payments made as a result of a grievance settlement due to negotiations pursuant to a collective bargaining agreement.</p>
900	05	<p><u>Judgement or Settlement (Personal Physical Injuries or Physical Sickness)</u></p> <p>Charge to this subobject payments made pursuant to a judgment or settlement for compensatory damages received on account of personal physical injuries or physical sickness, whether received in a lump sum or installments.</p>
901	Y	<p><b><u>Reparations Awarded by the Attorney General's Office and the Court of Claims</u></b></p> <p>This object of expense includes payments made for reparations awarded by the Attorney General's Office and the Court of Claims and paid from the reparations special account. Section 61 of the Internal Revenue Code excludes amounts received under the Ohio Crime Reparations Program from the gross incomes of the recipients.</p>
901	01	<p><u>Physician Fees</u></p> <p><b>AGO and CLA ONLY</b></p>
901	02	<p><u>Hospital Expenses</u></p> <p><b>AGO and CLA ONLY</b></p>
901	03	<p><u>Dental Expenses</u></p> <p><b>AGO and CLA ONLY</b></p>
901	04	<p><u>Prescriptions</u></p> <p><b>AGO and CLA ONLY</b></p>
901	05	<p><u>Mental Health Counseling</u></p> <p><b>AGO and CLA ONLY</b></p>
901	06	<p><u>Medical Appliances</u></p> <p><b>AGO and CLA ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
9Ø1	Ø7	<u>Conversion Vehicles</u> <b>AGO and CLA ONLY</b>
9Ø1	Ø8	<u>Transportation Expenses</u> <b>AGO and CLA ONLY</b>
9Ø1	Ø9	<u>Other Medical Providers</u> <b>AGO and CLA ONLY</b>
9Ø1	1Ø	<u>Home Conversion Materials</u> <b>AGO and CLA ONLY</b>
9Ø1	11	<u>Optical Expenses</u> <b>AGO and CLA ONLY</b>
9Ø1	12	<u>Private Duty Nurse</u> <b>AGO and CLA ONLY</b>
9Ø1	13	<u>Miscellaneous</u> <b>AGO and CLA ONLY</b>
9Ø1	14	<u>Physical Therapy</u> <b>AGO and CLA ONLY</b>
9Ø1	15	<u>Work Loss</u> <b>AGO and CLA ONLY</b>
9Ø1	16	<u>Interment Items</u> <b>AGO and CLA ONLY</b>
9Ø1	17	<u>Replacement Services Loss</u> <b>AGO and CLA ONLY</b>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
9Ø1	18	<u>Dependents Economic Loss</u> <b>AGO and CLA ONLY</b>
9Ø1	19	<u>Dependents Replace Services Loss</u> <b>AGO and CLA ONLY</b>
9Ø1	2Ø	<u>Quasi Contractual</u> <b>AGO and CLA ONLY</b>
9Ø1	21	<u>Crime Scene Clean Up</u> <b>AGO ONLY</b>
9Ø1	22	<u>Replacement of Property Destroyed by Evidence Collection</u> <b>AGO ONLY</b>
9Ø1	23	<u>Civil Protection Orders</u> <b>AGO ONLY</b>
9Ø1	24	<u>Counseling for Family Members</u> <b>AGO ONLY</b>
9Ø1	25	<u>Emergency Awards</u> <b>AGO ONLY</b>
9Ø1	27	<u>Vehicle Conversion Services</u> <b>AGO ONLY</b>
9Ø1	28	<u>Home Conversion Services</u> <b>AGO ONLY</b>
9Ø1	29	<u>Interment Service</u> <b>AGO ONLY</b>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
902	Y	<p><b><u>Attorney Fees Awarded</u></b></p> <p>This object of expense includes payments made for attorney fees awarded by the Court of Claims, Attorney General's Office, or by foreign or domestic courts.</p>
902	01	<p><b><u>Attorney Fees</u></b></p> <p>Charge to this subobject payments made for attorney fees awarded by the Court of Claims or the Attorney General's Office.</p>
902	02	<p><b><u>Reparations—Attorney Fees Awarded by AGO or CLA</u></b></p> <p>Charge to this subobject payments made for attorney fees awarded by the Court of Claims or the Attorney General's Office and paid from the reparations special accounts.</p>
902	03	<p><b><u>Attorney Fees—Foreign or Domestic Courts</u></b></p> <p>Charge to this subobject payments made for attorney fees awarded by any court other than the Attorney General's Office and the Court of Claims.</p>
903		<p><b><u>Accrued Interest on Judgments Rendered by CLA or AGO</u></b></p> <p>This object of expense includes payments made for accrued interest on judgments rendered by the Court of Claims or the Attorney General's Office.</p>
904		<p><b><u>Voided Warrants Reissued Under Authority of R.C. Section 117.47</u></b></p> <p>This object of expense includes voided warrants reissued under authority of R.C. 117.47.</p> <p><b>OBM ONLY</b></p>
905	Y	<p><b><u>Indemnification</u></b></p> <p>This object of expense includes payment of indemnification awards by foreign or domestic courts.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
905	Ø1	<p><u>Indemnification of State Employee or Officer</u></p> <p>Charge to this subobject payments made under Revised Code Section 9.87 by a state employer to a state employee or officer as a result of the state's indemnification of the state employee or office for any judgment in, or amount negotiated in settlement of, any civil action arising under federal law, the law of another state, or the law of a foreign jurisdiction. The payment shall be made in accordance with an indemnity agreement, which was approved as required by Revised Code Section 9.87 and upon provision of sufficient moneys as provided in that section to pay the judgment or settlement.</p>
905	Ø2	<p><u>Indemnification of State Public Defender or Assistant State Public Defender</u></p> <p>Charge to this subobject payments made under Revised Code Section 120.41 (A) to a state public defender or assistant state public defender as a result of the state's indemnification of a state public defender or assistant state public defender for any judgment awarded in a malpractice action or amount negotiated in settlement of the malpractice claim and for related court costs or legal fees.</p>
905	Ø3	<p><u>Property Damage Insurance Settlements</u></p> <p>Charge to this subobject property damage payments made as a result of a negotiated and duly approved settlement agreement authorized under R.C. 9.83.</p>
905	Ø4	<p><u>Bodily Injury Insurance Settlements</u></p> <p>Charge to this subobject bodily injury payments made as a result of a negotiated and duly approved settlement agreement authorized under R.C. 9.83. DAS ONLY.</p>
905	Ø5	<p><u>Surety Payments and Performance Bond Settlement</u></p> <p>Charge to this subobject payments made for payments and settlements when the state acts as a surety pursuant to R.C. 122.88 and 122.89. DAS and DEV ONLY.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
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905	06	<u>Indemnification of Attorney</u>
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Charge to this subobject payments made under Revised Code Section 120.41 (B) to an attorney as a result of the state's indemnification of an attorney for any judgment awarded in a malpractice action or amount negotiated in settlement of the malpractice claim and for related court costs or legal fees when such attorney was either personally selected by an indigent person or appointed by a court pursuant to Section 120.33 of the Revised Code. The payment shall be made in accordance with an indemnity agreement which was approved as required by Revised Code Section 120.41 (B) and upon provision of sufficient moneys as provided in that section to pay the judgment, settlement, or related court costs or legal fees.

906		<b><u>Reissuance of Voided Warrants (DISTRIBUTION FUNDS ONLY)</u></b>
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This object of expense includes payments for the reissuance of voided warrants only from the revenue distribution funds section of the general appropriations act.

R45 International Fuel Tax Distribution

049 Indigent Drivers Alcohol Treatment Distribution

050 International Registration Plan

051 Auto Registration Distribution

060 Gasoline Excise Tax

062 Resort Area Excise Tax Distribution

Object    Sub-Object    Definitions

Ø63 Permissive Tax Distribution

Ø64 Local Government Revenue Assistance

Ø65 Library and Local Government Support

Ø66 Undivided Liquor Permit

Ø67 School District Income Tax

Ø68 State and Local Government Highway Distribution

Ø69 Local Government

Ø82 Horse Racing Tax

Ø83 Ohio Fairs

Ø85 Volunteer Firemen's Dependents

4P8 Cash Management Improvement

Sub-  
Object Object Definitions

**CATEGORY 9 TRANSFERS & NON-EXPENSE ITEMS**

**CLASS 95 TRANSFERS & NON-EXPENSE DISBURSEMENTS**

This class of expense includes cash disbursements and other accounting transactions that reduce cash resources but that are not part of the expense of operating the state government. Examples are interfund cash transfers, investments of cash in bonds or other securities, redemption of securities, and tax refunds that result in a reduction of income.

951 Y **Investment—Purchase of Securities**

This object of expense includes payments made for the purchase of securities and the reflection of discounts when securities are purchased.

951 Ø1 **Investments Purchased—Bonds, Securities**

Charge to this subobject payments made for the purchase of bonds or other securities acquired as revenue-producing investments.

951 Ø2 **Discount on Investments Purchased**

Charge to this subobject credit items representing discounts on purchases of investments at less than par value. These items will appear on cash disbursement vouchers as negative amounts and will reduce the par value of investments to the purchase price.

952 **Loans to Agencies—To Be Repaid**

This object of expense includes amounts disbursed as loans to state agencies and other political subdivisions where they are pledged to repayment.

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
953		<p><b><u>Transfer of Cash Between Agencies and/or Funds (ISTV)</u></b></p> <p>This object of expense includes the transfer of cash between state agencies and/or funds via an intrastate voucher where such amount is not a true expense of the issuing agency or via warrant where prescribed by law. Otherwise use the applicable object and subobject codes. The legal authority specifying that such cash transfer is to be cited in the “Description” section of the Intra-State Transfer Voucher and a copy of the authorizing language attached. Intrastate revenue source code should be 7Ø88, except for debt service from GRF to debt service funds which should be 7Ø86 and loan repayments via ISTV which should be 7Ø87.</p>
954		<p><b><u>Redemption of Bonds—Principal</u></b></p> <p>This object of expense includes payments made on the principal amount of bonds or other obligations of the State of Ohio to be retired by such payments. Interest should be charged to object 299-Ø1.</p>
955	Y	<p><b><u>Refunds to Taxpayers of Specified Taxes</u></b></p> <p>This object of expense includes payments made to taxpayers for refunds of specified taxes.</p>
955	Ø1	<p><b><u>Sales and Use Tax Refunds</u></b></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid sales or use taxes.</p>
955	Ø2	<p><b><u>Cigarette Tax Refunds</u></b></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid cigarette taxes.</p>
955	Ø3	<p><b><u>Beer, Malt Beverages and Malt Tax Refunds</u></b></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid beer, malt beverages and malt taxes.</p>
955	Ø4	<p><b><u>Foreign Insurance Tax Refunds</u></b></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid foreign insurance gross premium taxes.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
955	Ø5	<p><u>Motor Vehicle Fuel Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid motor vehicle fuel taxes.</p>
955	Ø6	<p><u>Highway Use Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid highway use taxes.</p>
955	Ø7	<p><u>Corporation Franchise Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid corporation franchise taxes.</p>
955	Ø8	<p><u>State Share of Intangible Personal Property Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid state's share of intangible personal property taxes.</p>
955	Ø9	<p><u>Local Share of Intangible Personal Property Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid local share of intangible personal property taxes.</p>
955	1Ø	<p><u>State Income Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid state income tax.</p>
955	11	<p><u>Severance Tax Refunds</u></p> <p>Charge to this subobject payments made of refunds to taxpayers in accordance with R.C. 5749. Ø8 and 5749. Ø9.</p>
955	12	<p><u>Public Utility Excise Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid public utility excise taxes.</p>
955	13	<p><u>Soft Drink Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid soft drink taxes.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
955	14	<p><u>Refunds of Other Taxes</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of any taxes not included in other refund accounts listed under object 955.</p>
955	15	<p><u>Wine and Mixed Drinks Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid wine and mixed drinks taxes.</p>
955	16	<p><u>School District Income Tax Refund</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid income taxes assessed by a school district.</p>
955	17	<p><u>Other Tobacco Products Tax Refunds</u></p> <p>Charge to this subobject payments made to taxpayers for refunds of overpaid tobacco products.</p>
956	Y	<p><b><u>Additional Types of Refunds</u></b></p> <p>This object of expense includes payments made for the purpose of refunding any item of income other than tax receipts.</p>
956	Ø1	<p><u>Refunds of Income</u></p> <p>Charge to this subobject payments made for the purpose of refunding any item of income other than a tax receipt, e.g., amounts collected for support of patients in state institutions, federal grant moneys, sales of publications, commodities or services, refunds when payments exceed sales prices. On intrastate vouchers, the revenue source code is 7Ø6Ø for refunds of prior year income and 7Ø68 for recoveries.</p>
956	Ø2	<p><u>Other Refunds</u></p> <p>Charge to this subobject payments made (refunds) for security deposits or good-faith deposits or other refunds.</p>
956	Ø3	<p><u>Dependent Care Refunds</u></p> <p>Charge to this subobject reimbursement to state employees for Dependent Care.</p> <p><b>DAS ONLY</b></p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
957		<p><b><u>Refunds—U.S. Government</u></b></p> <p>This object of expense includes payments made (refunds and audit findings) from grants to the U.S. Government.</p>
958	Y	<p><b><u>Loans—Non-Governmental and Governmental</u></b></p> <p>This object of expense includes amounts disbursed as loans to non-governmental and governmental agencies where they are pledged to repayment.</p>
958	Ø1	<p><b><u>Loans—Non-Governmental</u></b></p> <p>Charge to this subobject amounts disbursed as loans to non-governmental entities where they are pledged to repayment.</p>
958	Ø2	<p><b><u>Loans—Governmental</u></b></p> <p>Charge to this subobject amounts disbursed as loans to governmental agencies where they are pledged to repayment.</p>
958	Ø3	<p><b><u>Loans Paid to a Third Party</u></b></p> <p>Charge to this subobject the third party as assigned by OCSEA bargaining unit members. Use this subobject for loans made for the purchase of personal computers, related equipment or software approved by the Workforce Development Steering Committee.</p>
959	Y	<p><b><u>Infrastructure Loans</u></b></p> <p>This object of expense includes payments disbursed for infrastructure loans to political subdivisions where they are pledged to repayment.</p> <p><b>PWC ONLY</b></p>
959	Ø1	<b><u>Roads</u></b>
959	Ø2	<b><u>Bridges</u></b>
959	Ø3	<b><u>Sanitary Collections and Treatment</u></b>
959	Ø4	<b><u>Solid Waste Disposal Facilities</u></b>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
959	Ø5	<u>Storm Water</u>
959	Ø6	<u>Water Supply</u>
96Ø		<p><b><u>Federal Assistance—Interagency</u></b></p> <p>This object of expense includes federal pass-through, federal reimbursement grants, and subgrants between state agencies and/or funds via an intrastate voucher where such amounts are not a true expense of the issuing agency; otherwise use the proper applicable object code. See object 963 for State Assistance—Interagency.</p>
961		<p><b><u>Petty Cash Fund—Establishment or Increase</u></b></p> <p>This object of expense includes payments made for the purpose of establishing petty cash funds or to increase existing petty cash funds. Payment to reimburse expenses paid from petty cash funds should be charged to appropriate object (e.g., 211-Ø1 for Office Supplies, 241-Ø3 for Postage will identify the expenditure for office supplies and postage respectively).</p>
962		<p><b><u>Forged Warrants</u></b></p> <p>This object of expense includes payments made to claimants of forged warrants, as determined by the Auditor of State.</p> <p><b>AUD ONLY</b></p>
963		<p><b><u>State Assistance—Interagency/Interfund</u></b></p> <p>This object of expense includes payments made from state appropriations to other state agencies or between funds via an intrastate voucher. Such amounts are not a true expense of the issuing agency; otherwise use the proper applicable object code. Use this code for Interdepartmental Children’s Cluster. The intrastate revenue source code should be 7Ø89. See object 96Ø for Federal Assistance—Interagency.</p>
965	Y	<p><b><u>Distribution of Deductions—Payroll and Non-Payroll</u></b></p> <p>This object of expense includes payments made to distribute deductions, payroll and non-payroll, to the respective organizations (e.g., taxes withheld, union dues, charitable contributions, etc.).</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
965	Ø1	<p><b><u>Payroll Deductions—Distributions</u></b></p> <p>Charge to this subobject payments made to distribute deductions made on payrolls either authorized by the employee or required by statute (e.g., various taxes withheld, union dues, charitable contributions, etc.).</p>
965	Ø2	<p><b><u>Distribution of Deductions—Non-Payroll</u></b></p> <p>Charge to this subobject payments made to distribute moneys withheld from payments to individuals not on state payroll.</p>
972	Y	<p><b><u>Unclaimed Funds Payments to Claimants</u></b></p> <p>This object of expense includes principal and interest payments made to claimants of unclaimed funds.</p>
972	Ø1	<p><b><u>Interest—Unclaimed Funds</u></b></p> <p>Charge to this subobject payments made to claimants for interest on unclaimed funds.</p>
972	Ø2	<p><b><u>Refunds—Unclaimed Funds</u></b></p> <p>Charge to this subobject payments made to claimants of unclaimed funds.</p>
973		<p><b><u>Distribution of Locally Assessed Taxes</u></b></p> <p>This object of expense includes distributions of taxes collected by the state for local taxing authorities. Examples are County Permissive Sales Tax, Transit Authority Tax, Local School District Income Tax, and County Permissive Excise Tax.</p>
974		<p><b><u>Political Party Checkoff Distribution—Department of Taxation</u></b></p> <p>This object of expense includes payments made to a political party from collections of tax marked for political parties.</p>
975		<p><b><u>Distribution of Litigation, Judgments, Settlements, or Claims</u></b></p> <p>This object of expense includes distribution of proceeds received by the state as a result of litigation, judgments, settlements, or claims filed by or on behalf of any state agency.</p>

<u>Object</u>	<u>Sub-Object</u>	<u>Definitions</u>
976		<p><b><u>Distribution of Interstate Funds</u></b></p> <p>This object of expense includes distribution of funds collected under interstate agreements as prescribed by law or by an agreement (e.g., International Registration Plan, International Fuel Tax Agreement).  <b>DHS, PUC and TAX ONLY</b></p>
977		<p><b><u>Distribution—Other</u></b></p> <p>This object of expense includes distribution of funds collected under an agreement or when prescribed by law.</p>
99Ø		<p><b><u>Investment Earnings Distribution</u></b></p> <p>This object of expense includes the distribution of investment earnings.  <b>CAS—ISTV ONLY</b></p>