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Comptroller of Maryland
R*Stars Expend. Objects, Definitions

Compt. Object D10 Profile	Title	STARS Conv. Source / Object	Definition
0101	REGULAR EARNINGS	A01	Salaries and wages paid to permanently appointed, unclassified, faculty, and temporary pending examination employees.
0102	ADDITIONAL ASSISTANCE	A02	Salaries and wages paid to temporary and emergency employees.
0104	OVERTIME EARNINGS	A04	Moneys paid to employees for hours worked in excess of their normal work week.
0105	SHIFT DIFFERENTIAL	A05	Moneys paid to employees for working designated shifts.
0110	MISCELLANEOUS ADJUSTMENTS	A10	Moneys paid to employees as an adjustment to regular earnings exclusive of overtime earnings and shift differential.
0111	ACCRUED LEAVE PAYMENTS	A11	To record accrued leave payout funds when long-term employees leave State service.
0112	RECLASSIFICATIONS	A12	To record reclassifications and hiring above the minimum for a classification.
0120	STUDENT PAYMENTS	A20	Monies paid to students for only the "former University of Maryland" campuses.
		A51	To record employer's share of social security payments based on effective rate and base as provided by federal law and adjusted for the non-taxability of certain employee - paid health insurance and "spending account" items. Also includes employer's share of hospital insurance tax for federal civil service employees at the University System of Maryland who do not warrant "normal" FICA payments.
0151	SOCIAL SECURITY CONTRIBUTIONS		
		A52	To record employer's share of the health insurance subsidy payable to the health insurance carrier.
0152	HEALTH INSURANCE		
		A53	To record any special subsidies that may be assessed from time to time by the Department of Budget & Management (DBM). Also included are retirees health insurance amounts that are paid directly to vendors by an agency.
0153	SPECIAL SUBSIDIES		
		A54	To record the state subsidy for retirees health insurance premium. An annual assessment will be made by the Department of Budget & Management as to the percentage or amount of surcharge to be calculated each year.
0154	RETIREEES HEALTH INSURANCE PREMIUMS		
0155	SICK LEAVE INCENTIVE PAYMENTS	A55	
0156	PEP EVALUATION	A56	
0157	REITIREES HEALTH INSURANCE LIABILITY	A57	To record the funding of the long-term liability for reitiree's health insurance
0160	EARLY RETIREMENT SURCHARGE	A60	
		A61	To record employer's contributions on state employees enrolled in the Employees' Retirement System. Also includes employer's contributions for members in the Legislative Retirement System.
0161	EMPLOYEES' RETIREMENT		
		A62	To record employer's contributions on state employees enrolled in the Employees' Pension System.
0162	EMPLOYEES' PENSION SYSTEM		
0163	TEACHERS' RETIREMENT SYSTEM	A63	To record contributions on state employees enrolled in the Teachers' Retirement System.
0164	TEACHERS' PENSION SYSTEM	A64	To record contributions on state employees enrolled in the Teachers' Pension System.
		A65	To record employer's contributions on state employees enrolled in the State Police Retirement System.
0165	STATE POLICE RETIREMENT SYSTEM		

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0166	JUDGES' PENSION SYSTEM	A66	To record employer's contributions on state employees enrolled in the Judges' Pension System.
0167	MASS TRANSIT ADMIN PENSION SYSTEM	A67	To record employer's contributions to a retirement program established for certain employees of the Mass Transit Administration.
0168	OPTIONAL RETIREMENT/PENSION SYSTEM(TIAA)	A68	To record employer's contributions on state employees enrolled in the Teacher Insurance Annuity Association (TIAA) retirement system, the TIAA tax deferred retirement system, the TIAA pension system, and the TIAA t deferred pension system as well as other optional plans with same employer contribution rate as TIAA (7.25q).
0169	DNR POLICE RETIREMENT SYSTEM	A69	To record employer's contributions on state employees enrolled in the Department of Natural Resources Police Retirement System.
0170	OTHER RETIREMENT SYSTEMS	A70	To record employer's contributions on those state employees in political subdivisions' retirement systems (e.g. certain Assessments and Taxation and Court employees as well as federal civil service, local subdivision and overseas personnel in the University System of Maryland).
0171	OTHER PENSION SYSTEMS	A71	To record employer's contributions on those state employees in political subdivisions' pension systems (e.g. certain Assessments and Taxation employees).
0172	DEFERRED COMPENSATION MATCH	A72	To be used by Centrall Payroll Bureau for the agencies' costs of the deferred compensation match program.
0174	UNEMPLOYMENT COMPENSATION	A74	To record biweekly premiums charged to state agencies and held in trust by the Department of Budget & Management (DBM). DBM on behalf of state agencies will reimburse the Department of Labor, Licensing, and Regulation (DLLR) for claims paid to former employees.
0175	WORKERS' COMPENSATION	A75	Premiums paid to the Injured Workers' Insurance Fund (the State's Workers' Compensation Insurance Carrier) by state agencies to insure themselves against accidental liability to employees covered under the Workers' Compensation Laws.
0176	WORKERS' COMPENSATION RESERVE FUND	A76	To record payments to the Injured Workers' Insurance Fund for the purpose of funding a reserve for accrued workers' compensation claims.
0180	EMPLOYEES BENEFITS CREDITS	A80	To record state agency charges for offsetting the employees' share of their benefits costs.
0181	TUITION WAIVERS	A81	To record the cost for any tuition waivers granted to institutional employees or their dependents. This subobj is to be used by Public Institutions of Higher Education only.
0182	EMPLOYEE TRANSIT	A82	
0189	TURNOVER EXPECTANCY	A89	Percentage that reflects the unconstrained resignations/recruitment behavior.
0190	EARLY RETIREMENT REDUCTION - USM	A90	
0191	DBM-POSITION REDUCTION	A91	
0192	DBM-EFFICIENCY REDUCTION	A92	
0193	HEALTH SAVINGS	A93	
0194	SECTION 40 RETIREMENT BENEFITS	A94	
0195	SECTION 40 COLA	A95	
0198	PAYROLL REIMBURSEMENTS	A98	
0199	OTHER FRINGE BENEFIT COSTS	A99	To record payments of other fringe benefits (e.g. cash payments for housing allowance, uniform allowances, laundry allowances and other similar allowances).
0201	HONORARIUMS	B01	Payments to lecturers and public speakers.

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0202	PER DIEM PAYMENTS	B02	Payments to members of Boards, Commissions, and Committees. (Not to include any per diem payments included under major object 01). Payments should <u>not</u> include any reimbursements submitted on an expense report (GAD X-5).
0203	CLERICAL AND SECRETARIAL SUPPORT	B03	Payments for secretarial and clerical assistance.
0204	LEGAL SERVICE SUPPORT	B04	Payments for legal services and court related activities.
0205	MEDICAL SERVICE SUPPORT	B05	Payments for medical, psychiatric, and health related services.
0206	RELIGIOUS SERVICE SUPPORT	B06	Payments for Chaplain services and church worship activities.
0207	SOCIAL SERVICE SUPPORT	B07	Payments for services rendered by social workers for counseling and child day care.
0208	TRAINING AND STAFF DEVELOPMENT	B08	Payments to teachers and consultants for services rendered to improve the proficiency of the agency staff.
0209	ADMINISTRATIVE/MANAGEMENT SERVICES SUP	B09	Payment to individuals to be used to categorize any costs associated without any general or specific studies or any services rendered to improve or develop the method or procedures of an administrative or management policy or directive.
0210	PATIENT AND STUDENT PAYMENTS	B10	Payments to inmates, patients, and students whom are not paid under 01 Salaries and Wages.
0211	EMP TUITION REIMB & OTHER AWARD NON-TAX	B11	Payments for employee awards.
0212	ATHLETIC SERVICES SUPPORT	B12	Payments for services rendered by Officials of Athletic events.
0213	SOCIAL SECURITY CONTRIBUTIONS	B13	To record employer's share of social security payments for contractual employees based on effective rate and base as provided by federal law.
0214	UNEMPLOYMENT COMPENSATION	B14	To record biweekly premiums charged to state agencies and held in trust by the (DBM) Office of Human Resources. The DBM on behalf of state agencies will reimburse the DOLLAR for claims paid to former contractual employees.
0215	WORKERS' COMPENSATION	B15	Premiums paid to the Injured Workers' Insurance Fund (the State's Workers' Compensation Insurance Carrier) by state agencies to insure themselves against accidental liability to contractual employees covered under the Workers' Compensation Laws.
0216	ROYALTY PAYMENTS	B16	Payments of royalties to individuals or employees.
0217	HEALTH INSURANCE (CONTRACTUAL)	B17	
0220	SPECIAL PAYMENTS PAYROLL	B20	Moneys paid to contractual employees through the Central Payroll Bureau's Contractual Payroll System.
0221	PRIZES AND AWARDS TO NON EMPLOYEES	B21	Payments to non-employees for prizes and awards.
0289	CONTRACTUAL TURNOVER EXPECTANCY	B89	Percentage that reflects the unconstrained resignations/recruitment behavior for contractual employees.
0291	DBM-CONTRACTUAL REDUCTIONS	B91	
0299	OTHER - TECHNICAL AND SPECIAL FEES	B99	Any item which can be categorized with Technical and Special Fees but cannot be identified with a specific Statewide Subobject for this category. The Department of Budget and Management's Office of Budget Analysis should be consulted before using this subobject code.
0301	POSTAGE	C01	Includes stamps, meters, P.O. Box rentals, express and mailing services related to the operator of the agency. Examples include income tax form and rebate mailings, hospital billings and payment due notices, automobile/driver licenses mailings, or any general administrative postage.

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			Telephone lines and equipment including private lines procured from a common carrier. Designated on telephone bills as a "Local Service." Also includes all toll calls and such telegrams are as filed by telephone and included in telephone bills. Designated on telephone bills as "Calls and Telegrams," charges for local area calls over and above any allowance of free calls, and designated on telephone bills as "Additional Message Units," and charges for moves and installation designated on telephone bills as "Other Charges and Credits." (that portion of "Other charges and Credits" related to a partial month's service for lines and equipment is to be included) "under telephone." Does not include any payments to the Department of Budget and Management, Division of Telecommunications or equipment financed through capital leases. (See subobject codes (C05 and C22).
0302	TELEPHONE	C02	
0303	TELECOMMUNICATIONS	C03	All telecommunications equipment and services other than those procured from a common carrier and excluding equipment purchased under Object Class 10 and 11.
0304	MISCELLANEOUS COMMUNICATIONS CHARGES	C04	Any charges not defined specifically in other statewide subobjects for "Communications".
0305	DBM PAID TELECOMMUNICATIONS	C05	Includes all costs identified in subobject code C02 which are coordinated through and paid to the Department of Budget and Management, Division of Telecommunications.
0306	CELLULAR TELEPHONE SERVICES AND EQUIPMENT	C06	Includes all costs for cellular telephone usage
0322	CAPITAL LEASE (S) TELECOMMUNICATIONS	C22	Includes all costs identified in subobject C02 and C03 which are financed through Centrex capital leases.
0395	CORPORATE PURCHASING CARD	XXX	
0397	PAYCHECK DISTRIBUTION COSTS	CO1	Includes all costs identified in subobject CO1 which are incurred in the distribution of paychecks.
0401	IN STATE/ROUTINE OPERATIONS	D01	In State-Business-Routine Operations category for those costs incurred in an activity, which is directly related to the normal or day to day functioning of the agency and which were incurred within the geographical boundaries of Maryland and the District of Columbia. To include such items as mileage, fares, lodging, meals, parking, and tolls. Also included are subsistence/special Allowances, Client Travel Recruitment Travel, and Volunteer Travel.
0402	IN STATE/CONFERENCES/SEMINARS/TRAINING	D02	In State conferences/seminars/training to include such items as mileage, fares, lodging, meals, parking, fees, and tolls.
0403	OUT-OF-STATE/ROUTINE OPERATIONS	D03	out-of-state routine operations to include such items as mileage, fares, lodging, meals, parking, tolls, subsistence/special allowances, client travel recruitment travel, volunteer travel.
0404	OUT-OF-STATE/CONFERENCES/SEMINARS/TRAINING	D04	out-of-state conferences/seminars/training to include such items as mileage, fares, lodging, meals, parking, fees, and tolls.
0495	CORPORATE PURCHASING CARD	XXX	
0501	FOOD	EO1	
0601	FUEL - ALCOHOL	F01	Any alcohol used to generate heat or power.
0602	FUEL - COAL	F02	Any coal used to generate heat or power.
0603	FUEL - OIL #2	F03	Any fuel oil designated as grade #2 used to generate heat or power.
0604	FUEL - OIL #3	F04	Any fuel oil designated as grade #3 used to generate heat or power.
0605	FUEL - OIL #6	F05	Any fuel oil designated as grade #6 used to generate heat or power.
0606	FUEL - NATURAL GAS/PROPANE	F06	Any gas propane used to generate heat or power.

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0607	FUEL - WOOD	F07	Any wood used to generate heat or power.
0608	FUEL - STEAM	F08	Any charges for steam used to generate heat or power.
0619	FUEL - MISCELLANEOUS	F19	Any charges for fuel not defined in specific Statewide Subobjects for "Fuels."
0620	UTILITIES - ELECTRICITY	F20	Any electricity supplied by a utility company used to generate heat or power or lighting.
0621	UTILITIES - WATER/SEWAGE	F21	Any charges for utilities not defined in specific Statewide subobjects for "Utilities."
0622	UTILITIES - COMBINED UTILITY PURCHASES	F22	Any combination of charges involving specific "utility" statewide subobjects.
0695	CORPORATE PURCHASING CARD	XXX	
0697	MES CHARGES	F97	To record payment to the Maryland Environmental Service for operation of facilities.
0698	LOAN REPAYMENTS-ENERGY CONVSERV LOAN FL	F98	Any loan repayments made to the Energy Conservation Loan Fund.
0699	UTILITIES - MISCELLANEOUS	F99	Any charges for utilities not defined in specific Statewide subobjects for "Utilities." The DBM's Office of Budget Analysis should be consulted before using this subobject code.
Automobiles		Automobiles	Passenger cars, station wagons, carryalls, and vans that are used for land vehicle used primarily for transport of persons and personal effects.
0701	PURCHASE COST OR LEASE COST	G01	Purchase cost or lease cost
0702	GAS AND OIL	G02	For parts, include only those purchases not related to a maintenance or repair invoice.
0703	MAINTENANCE AND REPAIR	G03	Include parts related to a maintenance or repair invoice (Costs of such parts are included on a 1099 Form).
0704	INSURANCE	G04	Insurance
0705	GARAGE RENT	G05	Garage rent
Aircraft		Aircraft	Aircraft to include fixed and rotary wing.
0710	PURCHASE COST OR LEASE COST	G10	Purchase cost or lease cost
0711	GAS AND OIL	G11	For parts, include only those purchases not related to a maintenance or repair invoice.
0712	MAINTENANCE AND REPAIR	G12	Include parts related to a maintenance or repair invoice (Costs of such parts are included on a 1099 Form).
0713	INSURANCE	G13	Insurance
0714	HANGAR RENTAL/LANDING FEE	G14	Hangar rental/landing fees
Watercraft		Watercraft	Watercraft to include all watercraft including trailers and hitches.
0720	PURCHASE COST OR LEASE COST	G20	Purchase cost or lease cost
0721	GAS AND OIL	G21	For parts, include only those purchases not related to a maintenance or repair invoice.
0722	MAINTENANCE AND REPAIR	G22	Include parts related to a maintenance or repair invoice (Costs of such parts are included on a 1099 Form).
0723	INSURANCE	G23	Insurance
0724	BOAT SHIP RENTAL/LAUNCHING FEES	G24	Boat slip rental/launching fees
Other		Other	Other land vehicles such as trucks, graders, plows etc. whose primary purpose is not for transport of persons and personal effects.
0730	PURCHASE COST OR LEASE COST	G30	Purchase cost or lease cost
0731	GAS AND OIL	G31	For parts, include only those purchases not related to a maintenance or repair invoice.
0732	MAINTENANCE AND REPAIR	G32	Include parts related to a maintenance or repair invoice (Costs of such parts are included on a 1099 Form).

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0733	INSURANCE	G33	Insurance
0734	GARAGE OR STORAGE SPACE RENTAL	G34	Garage or storage space rental
0789	VEHICLE COMMUTER CHARGE	G89	Represents the commute charge to state employees using state vehicles associated with Zones I-IV.
0795	CORPORATE PURCHASING CARD	XXX	
0799	OTHER MOTOR VEHICLE CHARGES	G99	Any item which can be categorized within Motor Vehicle Operations and Maintenance, but cannot be identified with a specific Statewide Subobject for this category.
0801	ADVERTISING & LEGAL PUBLICATION	H01	Includes printed or broadcasted (radio or television) advertising, other publicity expenses, and legal publications of official notices.
0802	APPLICATIONS SOFTWARE MAINTENANCE	H02	
0803	ARCHITECTS	H03	Includes contractual services specifically related to any architectural costs.
0804	PRINTING/REPRODUCTION	H04	Includes contractual services specifically related to any printing or reproduction costs.
0805	BOOKBINDING/PHOTOGRAPHIC	H05	Includes contractual services specifically related to any bookbinding or photographic costs.
0806	MICROFILMING	H06	Includes contractual services specifically related to any microfilming costs.
0807	ENGINEERS	H07	Includes contractual services specifically related to any engineering costs.
0808	EQUIP RENTAL(OTHER THAN DATA PROCESSING	H08	Includes any equipment rental costs.
0809	EQUIPMENT REPAIRS AND MAINTENANCE	H09	Includes any equipment repair and maintenance costs.
0810	EXTERMINATION	H10	Includes contractual services specifically related to any extermination costs (pest control).
0811	FOOD SERVICES	H11	Includes contractual services specifically related to any Food Service costs.
0812	BUILDING/ROAD REPAIR & MAINTENANCE	H12	Includes contractual services related to repairs to buildings, roadways and parking lots that do not meet the criteria for critical maintenance projects.
0813	JANITORIAL SERVICES	H13	Includes contractual services related to any Janitorial services.
0814	GROUND MAINTENANCE	H14	Includes contractual services related to grounds and landscaping services that do not meet the criteria for critical maintenance projects.
0815	LAUNDRY	H15	Includes contractual services specifically related to any laundry costs.
0816	HOUSEKEEPING	H16	Includes contractual services specifically related to any housekeeping costs.
0817	LEGAL SERVICES	H17	Includes contractual services specifically related to any Legal Service Costs.
0818	PURCHASE OF CARE SERVICE	H18	Contractual services specifically related to any purchase of care service costs.
0819	EDUCATION/TRAINING CONTRACTS	H19	Includes contractual services specifically related to any education/training contract costs.
0820	MEDICAL CARE (PHYSICIANS, DENTAL, ETC.)	H20	Includes contractual services specifically related to any medical care costs. This would include all direct charges for medical services rendered by a physician.
0821	MANAGEMENT STUDIES AND CONSULTANTS	H21	Includes contractual services specifically related to any management studies and consultants costs.
0822	HOSPITAL CARE	H22	Includes contractual services specifically related to hospital care costs. This would include all hospital care costs not directly itemized as "Medical Care" or "Laboratory Services."
0823	SECURITY SERVICES	H23	Includes contractual services specifically related to security service costs.
0824	LABORATORY SERVICES	H24	Includes contractual services specifically related to laboratory service costs.
0825	VETERINARIAN	H25	Includes contractual services specifically related to veterinarian costs.
0826	FREIGHT AND DELIVERY	H26	Includes contractual services specifically related to freight and delivery costs.

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0827	TRASH AND GARBAGE REMOVAL	H27	Includes contractual services specifically related to trash and garbage removal costs.
0828	OFFICE ASSISTANCE	H28	Includes contractual services specifically related to office assistance costs.
0829	FISCAL SERVICE	H29	Includes contractual services specifically related to fiscal and accounting services. This would include auditing services.
0830	MEDICAL ASSISTANCE REIMBURSEMENTS	H30	To record payments applicable to Medical Care Assistance. This subobject is to be used by the Medical Care Programs Administration only.
0831	ADMINISTRATIVE HEARINGS	H31	To record any fees paid to the Office of Administrative Hearings.
0832	EDUCATION & TRAINING REIMB-JOB RELATED	H32	
0833	EMARYLAND MARKETPLACE	H33	
0835	ADMINISTRATIVE ALLOCATIONS	H35	
0836	HUMAN SERVICES OTHER FEE-FOR-SERVICE	H36	To record miscellaneous payments applicable to human services, not recorded separately, where vendors are issued fixed payments for serving a client.
0838	OTHER HUMAN SERVICES COSTS	H36	Includes contractual services or other payments specifically related to human services costs.
0841	DATA PROCESS CENTRAL PROCESSING UNIT & CO	J01	To be used for contractual expenses related to the operation of general or special purpose mainframe or minicomputers. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.
0842	MEMORY	J02	
0843	COMMUNICATIONS CONTROLLERS	J03	To be used for contractual expenses related to the operation of the hardware between the CPU and T/P lines and equipment. Synonymous with front end processors, controllers or concentrators. Would not include dumb terminal controllers. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.
0844	MAGNETIC TAPE DEVICES	J04	To be used for contractual expenses related to the operation of magnetic tape control units, magnetic tape drives and any special hardware needed to make them operate effectively. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.
0845	DIRECT ACCESS STORAGE DEVICES (DASD)	J05	To be used for contractual expenses related to the operation of DASD control units, DASD drives, Integrated Storage Controllers (ISC's) for DASD and any special hardware needed to make them operate effectively. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.
0846	MASS STORAGE DEVICES	J06	
0847	BATCH TELEPROCESS EQUIPMENT	J07	
0848	TERMINAL TELEPROCESSING EQUIPMENT	J08	To be used for contractual expenses related to the operation of all teletypewriters, dumb terminals and associated peripherals. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.
0849	TELECOMM LINES, MODEMS & CONTROLLERS	J09	To be used for contractual expenses related to the operation of the telecommunications, leased circuits, telephone lines, modems, data sets, controller, etc. needed for transmission of data. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.

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			To be used for contractual expenses related to the operation of any external device attached to a computer. Includes printers, disk drives, display monitors, plotters, optical scanners, etc. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.
0850	PERIPHERAL EQUIP-PRINTERS, TERMINAL, ETC.	J10	
0851	OPTICAL CHARACTER RECOGNITION EQUIPME	J11	
		J12	To be used for contractual expenses related to the operation of any data entry equipment, such as key punch verifiers, key-to-tape, key-to-disk. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.
0852	DATA ENTRY DEVICES	J13	
0853	ACCOUNTING MACHINES ELECTRIC	J14	Preventive or remedial maintenance charges not expended in other subobjects. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.
0854	COMPUTER MAINTENANCE CONTRACTS	J15	
0855	EQUIPMENT OVERTIME RENTAL CHARGES	J16	
0856	DISK PAKS	J17	To be used for contractual expenses related to the operation of miscellaneous hardware not recorded elsewhere. The Department of Budget and Management's Division of Budget Analysis should be consulted before using this subobject code. Equipment purchases or leases should be charged to the appropriate subobject under major object 10 or 11.
0857	OTHER DATA PROCESSING HARDWARE	J18	To be used for fees paid to a software vendor for the publisher's permission to use proprietary software.
0858	SOFTWARE LICENSES	J20	
0859	WORD PROCESSING EQUIPMENT RENTAL	J25	
0860	WORD PROCESSING EQUIPMENT MAINTENANCE	J30	To be used for programs that do real work for users such as; word processors, spreadsheets, database management systems, etc. that do not meet the criteria for subobject M30.
0861	APPLICATIONS SOFTWARE (ACQUISITIONS)	J31	To be used to record maintenance costs of purchased applications software that do not meet the criteria for subobject M30.
0862	APPLICATIONS SOFTWARE (MAINTENANCE)	J32	To be used for operating systems and all utilities that enable a computer to function that do not meet the criteria for subobject M32.
0863	SYSTEMS SOFTWARE (ACQUISITIONS)	J33	To be used for maintenance costs of purchased systems software that do not meet the criteria for subobject M32.
0864	SYSTEMS SOFTWARE (MAINTENANCE)	J40	To be used for specific analysis and design studies, for particular applications where some definition of scope and objectives is known.
0865	OUTSIDE SERVICES SYS ANALYSIS AND DESIGN	J41	To be used for program design, coding, testing, and documenting of a particular program.
0866	OUTSIDE SERVICES PROGRAMMING	J42	To be used for data entry services, performed by private sector firms.
0867	OUTSIDE SERVICES DATA ENTRY	J43	To record D/P training costs.
0868	OUTSIDE SERVICES DATA PROCESSING TRAININ	J44	To record costs for outsourcing computer expenses.
0869	OUTSIDE SERVICES COMPUTER USAGE	J45	
0870	OUTSIDE SERVICES TAPE MAINTENANCE	J46	
0871	OUTSIDE SERVICES DISK PACK MAINTENANCE	J47	Includes consulting services and management studies specifically related to information processing.
0872	OUTSIDE SERVICES-CONSULTING SERVICES		

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0873	OUTSIDE SERVICES-OTHER	J49	To record miscellaneous services furnished by the private sector not recorded separately. The Department of Budget and Management's Division of Budget Analysis should be consulted before using this subobject code.
0874	OFFICE OF ATTORNEY GENERAL ADMIN FEE	H74	To record miscellaneous services furnished by the private sector not recorded separately. The Department of Budget and Management's Division of Budget Analysis should be consulted before using this subobject code.
0875	RETIREMENT ADMINISTRATIVE FEE		
0877	IN STATE COMPUTER USAGE -PUBLIC SAFETY		
0878	IN STATE SERVICES SYS ANALYSIS AND DESIG	J60	To be used for specific analysis and design studies, for particular applications where some definition of scope and objectives is known.
0879	IN STATE SERVICES PROGRAMMING	J61	To be used for program design, coding, testing, and documenting of a particular program.
0880	IN STATE SERVICES DATA ENTRY	J62	To be used for data entry services performed by State Agencies.
0881	IN STATE SERVICES D/P TRAINING	J63	To record D/P training costs.
0882	INSTATE SERVICES COMPUTER USAGE ADC ONL	J64	To record costs for computer usage at the Annapolis Data Center.
0883	IN STATE SERVICES TAPE MAINTENANCE	J65	To record costs to clean, recycle tapes, etc.
0884	IN STATE SERVICES DISK PACK MAINTENANCE	J66	
0885	IN STATE SERVICES - OTHER	J69	To record miscellaneous services furnished by State agencies not recorded separately. The Department of Budget and Management's Office of Budget Analysis should be consulted before using this subobject code.
0886	INST SER-COMPUTER USAGE-OTHER THAN ADC	J74	To record costs for computer usage at any State data center other than the Annapolis Data Center.
0887	DATA PROCESSING AIR CONDITIONING	J80	
0888	DATA PROCESSING AUXILIARY POWER	J81	
0889	DATA PROCESSING COMPUTER FLOORING	J82	
0890	DATA PROCESSING MICROFILM/MICROFICHING	J83	To record costs of recording documents onto microfilm or microfiche.
0891	DATA PROCESSING FREIGHT	J84	To record D/P freight costs.
0892	DATA PROCESSING - ACADEMIC/RESEARCH	J90	To record any data processing related contractual service costs for Academic/Research purposes in Public Institutions of Higher Education. This subobject is to be used by Public Institutions of Higher Education only.
0893	DATA PROCESSING - ADMINISTRATIVE	J91	To record any data processing related contractual service costs for Administrative purposes in Public Institutions of Higher Education. This subobject is to be used by Public Institutions of Higher Education only.
0894	STATEWIDE PERSONNEL SYSTEM ALLOCATION	J91	
0895	CORPORATE PURCHASING CARD	XXX	
0896	SECTION 40 SALARY & BENEFITS SURVEY	H96	
0898	DATA PROC OTHER CONTRACTUAL SERVICES-DI	J99	To record any data processing related contractual service costs which cannot be specifically recorded to any other subobject. The DBM's Office of Budget Analysis should be consulted before using this subobject code.

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0899	OTHER CONTRACTUAL SERVICES-NON DP	H99	To record any non Data Processing related contractual services costs which cannot be specifically recorded to any other subobject. The Department of Budget and Management's Office of Budget Analysis should be consulted before using this subobject code.
0901	AGRICULTURE	K01	To include such items as seed, feed, herbicides, pesticides, fertilizer, etc.
0902	OFFICE SUPPLIES	K02	To include such items as stationery, forms, writing materials, etc.
0903	AUDIO VISUAL	K03	To include such items as film, transparencies, etc.
0904	BUILDING AND HOUSEHOLD	K04	To include such items as repair parts, lumber, electrical supplies, plumbing, linens, sheets, towels, etc.
0905	COSMETIC	K05	To include such items as barber supplies, hairdressing, shampoo, personal hygiene.
0906	LABORATORY	K06	To include such items as beakers, test tubes, utensils, aprons, coats, etc.
0907	DIETARY	K07	To include such items as paper products, (plates, cups, napkins), dishwashing compounds, etc.
0908	HOUSEKEEPING	K08	To include such items as cleansers, brooms, mops, furniture polish, floor stripper and wax, window cleaners, rug shampoo, and buckets.
0909	MEDICAL	K09	To include such items as bandages, adhesive tape, eyeglasses, and other first aid supplies.
0910	LAUNDRY	K10	To include such items as soaps, detergents, bleach, water compounds, and bags.
0911	MEDICINE, DRUGS AND CHEMICALS	K11	There are self-explanatory.
0912	WEARING APPAREL-UNIFORMS EMPLOYEES	K12	Required clothing for employees working in hospitals, kitchens, maintenance, security, and judiciary.
0913	APPAREL/UNIFORM, CLIENT(PATIENT, PRISONER	K13	Clothing for patients and prisoners living in State institutions.
0914	INSTRUCTIONAL SUPPLIES	K14	Educational and vocational training supplies for students, patients and prisoners; includes textbooks, workbooks, trade tools, etc.
0915	LIBRARY SUPPLIES	K15	Books, reference materials, cards, cataloging materials, etc.
0916	RECREATIONAL SUPPLIES	K16	Athletic supplies, toys, games, playing cards, etc.
0917	SMALL TOOLS	K17	Hand tools etc. (generally applies to those tools that can be hand carried to a job).
0918	VETERINARY	K18	Medicines and medical supplies used in the treatment and prevention of animal diseases.
0919	TOBACCO	K19	Cigars, cigarettes, pipes, and tobacco items for patients and prisoners living in State institutions.
0920	FOOD	K20	Includes all expenditures for food for human consumption. Does not include medicine or food for animals or poultry.
0921	DATA PROCESSING COMPUTER FORMS	M01	To record costs of continuous computer forms.
0922	DATA PROCESSING COMPUTER FORMS (SPECIAL	M02	
0923	DATA PROCESSING PUNCHED CARDS	M03	
0924	DATA PROCESSING MAGNETIC TAPE	M04	
0925	DATA PROCESSING PRINTER RIBBONS	M05	
0926	DATA PROCESSING SUPPLIES	M06	To be used for the purchase of data processing related supplies such as printer ribbons, printer toner, disks, etc.
0930	MICROCOMPUTER PACKAGED APPLICATION SW/	M30	To record the purchase of packaged programs that do real work for users such as: word processors, spreadsheets, database management systems, etc.
0932	MICROCOMPUTER OPERATING SYS SOFTWARE	M32	To record the purchase of microcomputer operating systems and all utilities that enable a microcomputer to function.

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0933	SOFTWARE UPGRADES	M33	To record the purchase of microcomputer application or operating system software upgrades.
0951	ITEMS FOR RESALE	K51	Items which are not purchased for use or consumption by an agency.
		M90	To record costs of Data Processing supplies for Academic/Research purposes in Public Institutions of Higher Education. This subobject is to be used by Public Institutions of Higher Education only.
0990	HIGHER EDUCATION DATA PROCESSING-ACADEM		
0991	HIGHER EDUCATION DATA PROCESSING-ADMINI	M91	To record costs of Data Processing supplies for Administrative purposes in Public Institutions of Higher Education. This subobject is to be used by Public Institutions of Higher Education only.
0995	CORPORATE PURCHASING CARD	XXX	
		M99	To record costs of all other Data Processing items not classified elsewhere. The Department of Budget and Management's Office of Budget Analysis should be consulted before using this subobject code.
0998	DATA PROCESSING-OTHER MATERIALS		
0999	OTHER SUPPLIES AND MATERIALS	K99	All other items not specified in the preceding classification list.
1001	AGRICULTURAL EQUIPMENT	N01	To include items such as farm or horticultural machinery excluding motor vehicles.
		N02	To include such items as cameras, projectors, loudspeakers, radios, televisions, and other electronic equipment, not for test use.
1002	AUDIO-VISUAL EQUIPMENT		
1003	CLEANING EQUIPMENT	N03	To include such items as building, floor, furniture, and equipment cleaning equipment.
		N04	To include such items as machinery, X-ray, fixtures, drills, and tools used in health treatment of teeth and gum of people.
1004	DENTAL EQUIPMENT		
1005	DIETARY EQUIPMENT	N05	To include any equipment used specifically in the dietary-health related treatment of people.
1006	DUPLICATING EQUIPMENT	N06	This machinery is used for copying documents.
1007	EDUCATIONAL EQUIPMENT	N07	To include such items as blackboards, books and other non-electronic apparatus.
		N08	To include such items as furniture, food preparation cosmetic and other equipment similar to that found in the average household.
1008	HOUSEHOLD EQUIPMENT		
		N09	To include such items as air conditioning, humidifying, heating or other environment influencing equipment.
1009	HUMAN ENVIRONMENTAL EQUIPMENT		
		N10	To include such items as testing, observation, or analysis equipment such as microscopes, telescopes, heaters, coolers, compressors, etc.
1010	LABORATORY EQUIPMENT		
1011	LAUNDRY EQUIPMENT	N11	To include such items as tubs, washers, dryers used for the cleaning of cloth items.
1012	LIVESTOCK	N12	To include such items as horses, cows, pigs, chickens and other farm animals.
1013	MAINTENANCE AND BUILDING EQUIPMENT	N13	Machinery and tools used in the care and upkeep of buildings and grounds.
		N14	To include such items as machinery, X-rays, fixtures, and tools used in health treatment of people excluding dental.
1014	MEDICAL EQUIPMENT		
1015	OFFICE EQUIPMENT	N15	To include such items as furniture, machines and other equipment used in business offices.
1016	POWER PLANT EQUIPMENT	N16	To include such items as machinery and equipment used in the generation of power.
1017	RECREATIONAL EQUIPMENT	N17	To include such items as games and utensils, athletic apparatus and clothing.
		N18	To include such items as machinery, X-rays, fixtures, and tools used in the health treatment of animals, birds, etc.
1018	VETERINARY EQUIPMENT		
1019	RADIOS AND ELECTRONIC EQUIPMENT	N19	To include any radio or electronic equipment.

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		N21	To record payments to the State Treasurer's Office for non-data processing related equipment acquisitions financed through capital leases. See page IX.29a for criteria for a defining of capital leases.
1021	CAP LEASE PAYMENT TO TREASURER(NON-DP)		
		N22	To record payments that meet the criteria of N21, but <u>are not</u> paid to the State Treasurer's Office.
1022	CAPITAL LEAS (S) (NON-DP)		
		N23	To record lease payments for non-data processing related equipment that <u>do not</u> meet the criteria of a capital lease.
1023	OPERATING LEASE(S) (NON-DP)		
1024	INSTALL PAYMENT-TREASURER(NON-DP, NON-C)	N24	To record payments that meet the criteria of N23, but <u>are</u> paid to the State Treasurer's Office.
1031	DATA PROCESSING EQUIPMENT-MAINFRAME	P01	To be used for purchase of replacement mainframe computers.
1032	DATA PROCESSING EQUIPMENT-MINICOMPUTER	P02	To be used for purchase of replacement minicomputers.
1033	DATA PROCESSING EQUIPMENT-MICROCOMPUT	P03	To be used for purchase of replacement microcomputers.
		P04	To be used for purchase of replacement workstations. Includes computers used for engineering applications (CAD/CAM), desktop publishing, etc.
1034	DATA PROCESSING EQUIPMENT-WORKSTATION		
1035	DATA PROCESSING EQUIP-IMAGING SYSTEMS	P05	To be used for purchase of replacement imaging systems.
		P06	To be used for purchase of replacement peripherals or hardware upgrades. Includes printers, disk drives, display monitors, plotters, optical scanners, etc.
1036	DATA PROCESSING EQUIPMENT-PERIPHERALS		
1040	WORD PROCESSING EQUIPMENT	P20	
		P21	To record payments to the State Treasurer's Office for data processing related equipment acquisitions financed through capital leases. See page IX.29a for criteria defining a capital lease.
1041	CAPITAL LEASE-PAYMENTS TO TREASURER(DP)		
1042	CAPITAL LEASE(S) (DP)	P22	To record payments that meet the criteria of P21, but aren't paid to the State Treasurer's Office.
		P23	To record lease payments for data processing related equipment that <u>do not</u> meet the criteria of a capital lease.
1043	OPERATING LEASE(S) (DP)		
1044	INSTALL PAYMENT(S)-TREASURER(DB, NON-CAP)	P24	To record payments that meet the criteria of P23, but <u>are</u> paid to the State Treasurer's Office.
		P90	To record purchases of Data Processing replacement equipment for Academic/Research purposes in Public Institutions of Higher Education. This subobject is to be used by Public Institutions of Higher Education only.
1090	DATA PROCESSING-ACADEMIC RESEARCH		
		P91	To record purchases of Data Processing replacement equipment for Administrative purposes in Public Institutions of Higher Education. This subobject is to be used by Public Institutions of Higher Education only.
1091	DATA PROCESSING-ADMINISTRATIVE		
1095	CORPORATE PURCHASING CARD	XXX	
		N99	Other equipment that cannot be classified elsewhere. The Department of Budget and Management's Office of Budget and Analysis should be consulted before using this subobject code.
1099	OTHER EQUIPMENT		
1101	AGRICULTURAL EQUIPMENT	R01	To include such items as farm or horticultural machinery excluding motor vehicles.
		R02	To include such items as cameras, projectors, loudspeakers, radios, televisions, and other electronic equipment, not for test use.
1102	AUDIO-VISUAL EQUIPMENT		
1103	CLEANING EQUIPMENT	R03	To include such items as building, floor, furniture, and equipment cleaning equipment.
		R04	To include such items as machinery, X-ray, fixtures, drills, and tools used in health treatment of teeth and gums of people.
1104	DENTAL EQUIPMENT		
1105	DIETARY EQUIPMENT	R05	To include any equipment used specifically in the dietary-health related treatment of people.

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1106	DUPLICATING EQUIPMENT	R06	To include such items as machinery used for copying documents.
1107	EDUCATIONAL EQUIPMENT	R07	To include such items as blackboards, books and other non-electronic apparatus.
1108	HOUSEHOLD EQUIPMENT	R08	To include such items as furniture, food preparation cosmetic and other equipment similar to that found in the average household.
1109	HUMAN ENVIRONMENTAL EQUIPMENT	R09	To include such items as air conditioning, humidifying, dehumidifying, heating or other environment influencing equipment.
1110	LABORATORY EQUIPMENT	R10	To include such items as testing, observation, or analysis equipment such as microscopes, telescopes, heaters, coolers, compressors, etc.
1111	LAUNDRY EQUIPMENT	R11	To include such items as tubs, washers, dryers used for the cleaning of cloth items.
1112	LIVESTOCK	R12	To include such items as horses, cows, pigs, chickens and other farm animals.
1113	MAINTENANCE AND BUILDING EQUIPMENT	R13	To include such items as machinery and tools used in the care and upkeep of buildings and grounds.
1114	MEDICAL EQUIPMENT	R14	To include such items as machinery, X-rays, fixtures, and tools used in health treatment of people excluding dental.
1115	OFFICE EQUIPMENT	R15	To include such items as furniture, machines and other equipment used in business offices.
1116	POWER PLANT EQUIPMENT	R16	To include such items as machinery and equipment used in the generation of power.
1117	RECREATIONAL EQUIPMENT	R17	To include such items as games and utensils, athletic apparatus and clothing.
1118	VETERINARY EQUIPMENT	R18	To include such items as machinery, X-rays, fixtures, and tools used in the health treatment of animals, birds, etc.
1119	RADIOS AND ELECTRONIC EQUIPMENT	R19	To include any radio or electronic equipment.
1121	CAP LEASE PAYMENT TO TREASURER (NON-DP)	R21	To record payments to the State Treasurer's Office for non-data processing related equipment acquisitions financed through capital leases. See page IX.29a for criteria defining a capital lease.
1122	CAPITAL LEAS (S) (NON-DP)	R22	To record payments that meet the criteria of R21, but <u>are not</u> paid to the State Treasurer's Office.
1123	OPERATING LEASE(S) (NON-DP)	R23	To record lease payments for non-data processing related equipment that <u>do not</u> meet the criteria of a capital lease.
1124	INSTLL PAYMENT-TREASURER(NON-DP,NON-CAI	R24	To record payments that meet the criteria of R23, but <u>are</u> paid to the State Treasurer's Office.
1131	DATA PROCESSING EQUIPMENT-MAINFRAME	S01	To be used for purchase of additional mainframe computers.
1132	DATA PROCESSING EQUIPMENT-MINICOMPUTER	S02	To be used for purchase of additional minicomputers.
1133	DATA PROCESSING EQUIPMENT-MICROCOMPUT	S03	To be used for purchase of additional microcomputers.
1134	DATA PROCESSING EQUIPMENT-WORKSTATIONS	S04	To be used for purchase of additional workstations. Includes computers used for engineering applications (CAD/CAM), desk top publishing, etc.
1135	DATA PROCESSING EQUIP-IMAGING SYSTEMS	S05	To be used for purchase of additional imaging systems or upgrades.
1136	DATA PROCESSING EQUIPMENT-PERIPHERALS	S06	To be used for purchase of additional peripherals. Includes printers, disk drives, display monitors, plotters, optical scanners, etc.
1140	WORD PROCESSING EQUIPMENT	S20	
1141	CAPITAL LEASE- PAYMENTS TO TREASURER(DP)	S21	To record payments to the State Treasurer's Office for data processing related equipment acquisitions financ through capital leases. See page IX.29a for criteria defining a capital lease.

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1142	CAPITAL LEASE(S) (DP)	S22	To record payments that meet the criteria of S21, but <u>are not</u> paid to the State Treasurer's Office.
1143	OPERATING LEASE(S) (DP)	S23	To record lease payments for data processing related equipment that <u>do not</u> meet the criteria of a capital lease.
1144	INSTALL PAYMENT- TREASURER (DB, NON-CAP)	S24	To record payments that meet the criteria of S23, but <u>are</u> paid to the State Treasurer's Office.
1190	DATA PROCESSING-ACADEMIC RESEARCH	S90	To record purchase of additional Data Processing equipment for Academic/Research purposes in Public Institutions of Higher Education. This subobject is to be used by Public Institutions of Higher Education only.
1191	DATA PROCESSING-ADMINISTRATIVE	S91	To record purchases of additional Data Processing equipment for Administrative purposes in Public Institutions of Higher Education. This subobject is to be used by Public Institutions of Higher Education only.
1195	CORPORATE PURCHASING CARD	XXX	
1199	OTHER EQUIPMENT	R99	Other additional equipment that cannot be classified elsewhere. The Department of Budget and Management's Office of Budget and Analysis should be consulted before using this subobject code.
1201	SOCIAL SECURITY CONTRIBUTIONS-GRANTS	T01	To record the grant for non-state employees for the employer's share of social security payments based on effective rate and base as provided by federal law.
1202	AID TO POLITICAL SUBDIVISIONS	T04	Subsidies, gratuities and other aid paid by a state agency to a political subdivision.
1203	HEALTH AND INSURANCE GRANTS	T03	To record employer's share of the health insurance subsidy payable to the health insurance carrier on non-state employees enrolled in the health insurance program.
1204	EDUCATIONAL GRANTS	T05	Payments distributed to persons designated and covered under an educational grant.
1205	INMATE PAYMENTS	T06	Payments to inmates who are not paid under salaries and wages.
1206	GRANTS OTHER ST GOV PROG/AGENCIES(MRC)	T07	Grants given to various State agencies by another State agency acting as a grantor.
1207	GRANTS TO NON-GOVERNMENTAL ENTITIES	T08	Grants given to non-governmental entities in which the State agency acts as a grantor.
1208	STATEWIDE COST ALLOCATION	T09	All indirect costs including fringe benefits, departmental management support and central services such as central payroll, accounting and personnel administration costs chargeable to State agencies receiving Federal, Special, and Non-Budgeted Funds.
1209	EMPLOYEES' RETIREMENT SYSTEM GRANTS	T10	To record employer's contributions on non-state employees enrolled in the Employees' Retirement System.
1210	EMPLOYEES' PENSION SYSTEM GRANTS	T11	To record employer's contributions on non-state employees enrolled in the Employees' Pension System.
1211	TEACHERS' RETIREMENT SYSTEM GRANTS	T12	To record contributions on non-state employees enrolled in the Teachers' Retirement System.
1212	TEACHERS' PENSION SYSTEM GRANTS	T13	To record contributions on non-state employees enrolled in the Teachers' Pension System.
1213	OPT RETIREMENT/PENSION SYS (TIAA) GRANTS	T16	To record employer's contributions on non-state employees enrolled in the Teacher Insurance Annuity Association (TIAA) Retirement System, the TIAA tax deferred retirement system, the TIAA pension system, and the TIAA tax deferred pension system.
1214	PUBLIC ASSISTANCE PAYMENTS	T18	To record all payments to persons receiving public assistance. This subobject is to be used by the Department of Human Resources only.
1288	TAXABLE AGRICULTURAL PAYMENTS 1099G	T88	
1294	GRANTS TO INDIVIDUALS /TAXABLE 1099MISC	T94	
1295	CORPORATE PURCHASING CARDS	XXX	

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1296	GRANTS FOR SUBSIDIZED RENTS	T96	This subobject is to be used by the Department of Housing and Community Development.
1297	GRANTS TO HEALTH PROVIDERS	T97	Any grants, subsidies, or contributions paid to health related organizations (excluding hospitals).
1298	TAXABLE GRANTS, CONTRIBUTIONS 1099G	T98	Any grants, subsidies, or contributions made to individuals, sole proprietors, or partnerships which are considered as taxable income for such entities.
1299	OTHER GRANTS, SUBSIDIES & CONTRIBUTIONS	T99	Any other grants, subsidies, and contributions costs which cannot be specifically identified to another subobject. The Department of Budget and Management's Office of Budget Analysis should be consulted before using this subobject code.
1301	RENT (non-DGS)	W01	Rentals and royalties paid by the State not paid to the Department of General Services, for the use of buildings, structures, machinery, equipment, safe deposit boxes, postage, etc.
1302	INSURANCE COVERAGE PAID TO STO	W02	All premiums paid to STO for insurance held by the State against fire, tornado, accident, death or property damage, forgery, surety and theft. (Excludes automobile insurance that is chargeable to Object .07).
1303	RENT PAID TO DGS	W03	Rentals and royalties paid by the State paid to the Department of General Services, for the use of buildings, structures, machinery, equipment, safe deposit boxes, postage, etc.
1304	SUBSCRIPTIONS	W04	Subscriptions for magazines, newspapers and periodicals.
1305	ASSOCIATION DUES	W05	Fees paid for membership to various organizations.
1306	BOND PAYMENTS	W06	Principal payments against a bond issue made to purchasers and the subsequent retirement of the bonded indebtedness.
1307	INTEREST	W07	Interest paid on bonds that were sold to investors in order to finance state projects.
1308	LISCENSES	W08	Fees paid for licenses issued in the performance of state related operations.
1309	INSURANCE COVERAGE (Non STO Payments)	W09	All premiums not paid to STO for insurance held by the State against fire, tornado, accident, death or property damage, forgery, surety and theft. (Excludes automobile insurance that is chargeable to Object .07).
1310	INTEREST ON LATE PAYMENTS	W10	Interest paid for late payments of invoices as set forth in Title 15, Sections 101 through 105 of the State Finance and Procurement Article.
1311	INTEREST ON TREASURY CASH OVERDRAFTS	W11	To record interest resulting from cash overdrafts in the State Treasury.
1312	INTEREST ON TREASURY DEPOSITS	W12	Interest paid on funds held in the State Treasury on behalf of payees.
1313	BOND RELATED EXPENSES	W13	To be used by those agencies (such as Colleges and Universities) where the basis of accounting employed requires that bad debt expense be recorded as an expense rather than a reduction to revenue.
1320	BAD DEBT EXPENSE	W20	
1395	CORPORATE PURCHASING CARD	XXX	
1398	PAYMENTS TO ATTORNEYS (TAXABLE)	W98	
1399	OTHER	W99	Miscellaneous recurring costs not specified above. The Department of Budget and Management's Office of Budget Analysis should be consulted before using this subobject code.
1401	LAND	X01	Includes the acquisition of real estate by purchase or acquisition, by condemnation proceedings and the amounts of settlement of damage claims resulting from State construction projects, including costs such as ti abstracts, recording fees, etc.

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1402	LAND IMPROVEMENTS	X02	Costs of improvements which increase the value of land. Includes such items as grading and installation of drainage facilities, standard and essential landscaping, street or other outdoor lighting, etc. Also includes costs associated with additions to, alteration, conversion, expansion or relocation of an existing facility or structure.
1406	AGRICULTURAL LAND EASEMENTS - INSTALLMENTS	X06	Costs of agricultural land preservation easements.
1410	BUILDINGS-CONSTRUCTION	X10	Costs associated with an undertaking involving construction applicable to one or more real property facility(s) or structure(s).
1411	BUILDINGS-PURCHASE /TRADE	X11	Costs associated with the acquisition of a facility or structure via the transfer of cash or property.
1412	BUILDINGS-DEMOLITION	X12	Costs associated with the demolition of an existing building.
1413	BUILDINGS-FIXED EQUIPMENT	X13	Equipment firmly attached to a building structure so as to become a part thereof.
1414	BUILDINGS-PROFESSIONAL FEES	X14	Fees of architects, engineers, landscape engineers, surveyors, and other professionals who provide services during all phases of design and preparation of contract documents for the construction of a project and supervision of such construction. Excluding any costs associated with object 02 or 08.
1415	BLDGS, ADDITIONS & OTHER MAJOR IMPROVEME	X15	The services required to modify or adjust the interior space arrangement or other physical characteristics of an existing facility/structure or relocation within a facility/structure so that it may be effectively utilized for its presently designated functional purpose. Excluding utilities extension. This category also includes the cost of supplies or materials which are incidental to the services provided.
1416	UTILITIES EXTENSION	X16	The installation, extension or replacement of systems for the provision of sewer, water and electrical service, power plant facilities and appurtenances, heating, ventilating and air conditioning, elevators, fire escapes, sprinklers and automatic fire alarms, and telephone communications.
1430	IMPROVE OTHER THAN BLDGS HIGHWAY CONST	X30	<u>Costs associated with the construction of a public road</u> or thoroughfare by land or over water.
1431	IMPROVE O/THAN BLDGS RDS, SIDEWALKS & PAI	X31	<u>Paving, resurfacing, or construction</u> by other means or materials of roads, sidewalks and parking areas. Excluding highway construction.
1432	IMPROVE OTHER THAN BLDGS WATER CONST	X32	Construction within the limits of a body of water to improve navigation or to aid in the control or use of water resources. This would include <u>redging, dams, dikes, docks, piers, ramps, etc.</u>
1433	LOANS TO PRIVATE / NONPROFIT INDVDLS/ORG	X33	Includes <u>cost related to mortgage and other type loan</u> made to private or non-profit individuals or organizations for their purchase of land or structures.
1440	ROOF REPAIR /REPLACEMENT	X40	Costs related to <u>Roof Repair including Labor and incidental materials (e.g. Shingles, Tanning, etc.)</u>
1441	BUILDING EXTERIORS	X41	Services for the repair or repainting of outside walls and walkways, including incidental materials.
1442	BUILDING INTERIORS	X42	Services for the repair or repainting of outside walls and flooring, including incidental materials.
1443	WATER	X43	Expenditures related to <u>Plumbing services</u> , including incidental materials.
1444	HEATING	X44	Expenditures for services <u>related to the Heating/Air Conditioning Plan</u> of a building, including incidental materials.
1445	POWER LINES	X45	Expenditures related to Exterior and Interior <u>Electrical services</u> , including incidental materials.

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1446	SECURITY ALARM SYSTEMS	X46	Installation of Security Systems, not maintenance contracts.
1447	ROADS	X47	Services for the, repair of roadways and parking lots.
1448	GROUND MAINTENANCE	X48	Expenditures related to <u>Landscaping maintenance services</u> , including incidental materials.
1449	SHEDS, GAS & OIL STORAGE TANKS	X49	Installation of auxiliary building structures such as sheds and storage tanks.
1481	EASEMENT ACQUISITIONS	X81	Expenditures related to purchases or installment payments for the acquiring of easements.
1495	CORPORATE PURCHASING CARD	XXX	
1498	STATEWIDE CRITICAL MAINTENANCE	X98	To record expenditures related to the Department of General Services administered Statewide Critical Maintenance Program.
1499	OTHER LAND AND STRUCTURES	X99	Any other land and structure cost which cannot be specifically categorized with another subobject.