

DIVISION OF ACCOUNTS AND REPORTS POLICY MANUAL

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SUBJECT

Uniform Expenditure Classification Accounts

PURPOSE

To identify and define the expenditure classifications prescribed by the Director of Accounts and Reports for use in the state accounting system.

AUTHORITATIVE REFERENCES

K.S.A. 75-3728

GENERAL INFORMATION

Introduction

K.S.A. 75-3728 makes the Director of Accounts and Reports responsible for formulating a central accounting system and maintaining central accounting records. This statute requires state agencies to maintain uniform classifications of accounts and reports as prescribed by the Director. This statute further requires the Director to design, revise, and direct the use of accounting records and fiscal procedures and prescribe uniform classifications for receipts and expenditures for all state agencies. The Generally Accepted Accounting Principles (GAAP) basis is done annually for the Statewide Comprehensive Annual Financial Report.

Each expenditure is classified at a primary, intermediate, and detail level through the use of a six-digit expenditure account. These classifications facilitate the various levels of reporting detail required for budgetary, financial, management, or other reports.

Seven primary expenditure classifications are prescribed. Intermediate classifications are assigned within each primary classification. Within each intermediate classification are the detail classifications used to code accounting transactions.

The prescribed primary classifications are:

- 5100 *Salaries and Wages*: Amounts paid to, or on behalf of, elected or appointed state officials and employees.
- 5200 *Contractual Services*: Payments for communications, freight and express, printing and advertising, rentals, repairing and servicing, employee travel expense reimbursement, utilities, and professional or other services.
- 5300 *Commodities*: Payments for consumable supplies, maintenance materials and parts, and other miscellaneous purchases.

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5400 *Capital Outlay*: Payments for machinery, equipment, land, vehicles, buildings and other major purchases.

5500 *Grants, Claims and Shared Revenue*: Disbursements for grants, claims, shared revenue and other related disbursements where the disbursing agency does not receive a direct service or tangible asset.

5600 *Debt Service*: Payments of principal, interest and service charges on borrowed money.

5700 *Non-Expense Items*: Disbursements for refunds, advances, investments and other disbursements not properly classified as governmental expenditures.

To determine the proper expenditure account for an expenditure transaction, first select the primary classification in the above listing that best describes the expenditure. Then, locate the primary classification in the expenditure account listing below. Review the intermediate classifications within the primary classification and select the specific expenditure account (i.e. detail classification) that best describes the expenditure.

Receipt Transactions Requiring an Expenditure Account

Certain receipt transactions are recorded as reductions to expenditures rather than revenues. For example, a refund received from a vendor for a return of goods purchased by the State is recorded as an expenditure reduction rather than as revenue. These receipt transactions require an expenditure account, rather than a revenue account, when coding these transactions for processing. (Likewise, certain disbursement transactions are recorded as revenue reductions rather than expenditures and require the use of a revenue account.)

PROCEDURES

None

CONTACT SOURCES

1. Requests to establish, revise, or delete expenditure accounts should be directed to:

Division of Account and Reports
Administrative Operations Section
Financial Integrity Team

2. Requests for assistance in determining proper expenditure account classifications, when the proper classification cannot be determined from the account listing or coding guide, should be directed to:

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Division of Accounts and Reports
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Delegated Audit Team

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EXPENDITURE CLASSIFICATION ACCOUNTS

5100 SALARIES AND WAGES

Amounts paid to, or on behalf of, elected or appointed state officials and employees for their services.

***51000 Salaries and Wages**

- 510100 Pay of Regular Classified Employees Hired under Provisions of State Civil Service Laws
- 510110 Pay of Temporary Classified Employees Hired under Provision of State Civil Service Laws
- 510120 Shift Differential Pay of Classified Employees
- 510130 Overtime Pay of Classified Employees
- 510140 Holiday Pay of Classified Employees
- 510150 Taxable Employee Business Expense Pay of Classified Employees
- 510160 Longevity Pay of Classified Employees
- 510170 Holiday Pay of Classified Employees not Included in Base Salary
- 511100 Pay of Regular Unclassified Employees Hired under Provisions of State Civil Service Laws
- 511110 Pay of Temporary Unclassified Employees Hired under Provisions of State Civil Service Laws
- 511120 Shift Differential Pay of Unclassified Employees
- 511130 Overtime Pay of Unclassified Employees
- 511140 Holiday Pay of Unclassified Employees
- 511150 Taxable Employee Business Expense Pay of Unclassified Employees
- 511160 Longevity Pay of Unclassified Employees
- 511170 Holiday Pay of Unclassified Employees not Included in Base Salary
- 511200 *Graduate Teaching Assistants (Monthly):* Students paid on a monthly basis with teaching responsibilities.
- 511300 *Student Research Assistants (Monthly):* Students paid on a monthly basis with research responsibilities.
- 511400 *Other Students (Monthly):* Students paid on a monthly basis without teaching or research responsibilities.
- 512000 *Student Employees (Hourly):* Students paid on an hourly basis who are appointed on a less than half-time basis at a Board of Regents educational institution.
- 513000 *Patient Employees:* Patients employed at a state institution. Inmate earnings of state penitentiary prisoners as provided by K.S.A. 75-5211, are classified as "Incentive Earnings," using account 529300.
- 514100 *Foster Grandparent and Senior Companion Pay:* Per diem allowances and compensation.

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- 514200 *Kansas National Guard Service Pay*: Per diem allowances and compensation.
- 514300 Military Differential Pay
- 515100 Legislator Compensation
- 515200 Legislative Allowances
- 516100 Classified Pensions and Retirement Salaries and Wages
- 517100 Other Employee Compensation - Quality Bonus Awards (Cash)
- 517200 Other Employee Compensation - Employee Suggestion Awards (Cash)
- 517300 Salary Advances
- 517400 *Interchange of Governmental Employees Compensation Payments*: Used by the receiving agency to transmit the gross pay of an employee, received under the Interchange of Governmental Employees Act, to the sending agency to reimburse the sending agency for the salary portion of the employee's payroll costs.
- 517600 State (Employer) Contribution - State Leave Payment Assessments
- 517800 State (Employer) Contribution - Parking Compensation Reduction Program
- 517900 State (Employer) Contribution - Local or Transit Tax for Another State
- 518100 State (Employer) Contribution - Public Employees Retirement System
- 518200 State (Employer) Contribution - Teachers Retirement - Public Employees Retirement System
- 518300 State (Employer) Contribution - Educational Institution Employees Retirement System
- 518400 State (Employer) Contribution - Educational Institution Employees Public Employees Retirement System (Prior Service Credits)
- 518500 State (Employer) Contribution - Educational Institution Employees Group Life and Disability Insurance
- 518600 State (Employer) Contribution - Judges Retirement System
- 518700 State (Employer) Contribution - Correctional Officers Retirement
- 518800 State (Employer) Contribution - Police and Firemen's Retirement System - K.B.I., Highway Patrol, and Regents Institutions
- 519101 State (Employer) Contribution - Medicare
- 519102 State (Employer) Contribution - OASDI
- 519200 State (Employer) Contribution - Federal Employees Group Health and Life Insurance
- 519300 State (Employer) Contribution - Federal Employees Civil Service Retirement
- 519400 State (Employer) Contribution - Kansas Public Employees' Deferred Compensation Plan
- 519500 State (Employer) Contribution - Group Health and Hospitalization Insurance
- 519600 *State (Employer) Contribution - Interchange of Governmental Employees Employer Payroll Contribution Payments*: Used by the receiving agency to transmit the cost of the employer contributions for the employee, received under the Interchange of Governmental Employees Act, to the sending agency to reimburse the sending agency for the employer contributions portion of the employee's payroll costs.

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- 519700 State (Employer) Contribution - Workers' Compensation
- 519800 State (Employer) Contribution - Unemployment Compensation Tax
- 519900 State (Employer) Contribution - Flexible Spending Accounts Administrative Fee

5200 CONTRACTUAL SERVICES

Payments for communications, freight and express, printing and advertising, rentals, repairing and servicing, employee travel expense reimbursement, utilities, and professional or other services.

***52000 *Communication*:** Includes electronic voice and data transmission costs and postage, postal services and mail handling fees.

- 520100 *Postage*: Includes postal insurance charges.
- 520200 *Commercial Local Communication Service*: Paid directly to a commercial vendor (e.g., tariffed AT&T service, including base line charges for facsimile machines).
- 520300 *Commercial Long Distance Service*: Paid directly to a commercial vendor (e.g., AT&T service and/or data transmission line service, including charges for long distance facsimile transmissions).
- 520400 *Other Commercial Communication Service*: Paid directly to a commercial vendor (e.g., leased equipment, including pagers).
- 520500 *Intergovernmental Local Communication Service Operating Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for local telephone services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.
- 520510 *Intergovernmental Local Communication Service Capital Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for local telephone services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.
- 520520 *Intergovernmental Local Communication Service - Vendors Other Than DISC*: Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for local telephone services provided. Cannot be used for payments to DISC.
- 520600 *Intergovernmental Postage Operating Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for postage or postal services provided that represent the basic operating cost which is limited

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- to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.
- 520610 *Intergovernmental Postage Capital Charge - DISC:* Reimbursement to the Division of Information Systems and Communications (DISC) for postage or postal services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.
- 520620 *Intergovernmental Postage Charge - Vendors Other Than DISC:* Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for postage or postal services provided. Cannot be used for payments to DISC.
- 520700 *Intergovernmental Long Distance Communication Service Operating Charge - DISC:* Reimbursement to the Division of Information Systems and Communications (DISC) for long distance telephone services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.
- 520710 *Intergovernmental Long Distance Communication Service Capital Charge - DISC:* Reimbursement to the Division of Information Systems and Communications (DISC) for long distance telephone services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.
- 520720 *Intergovernmental Long Distance Communications Service Charge - Vendors Other Than DISC:* Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for long distance telephone services provided. Cannot be used for payments for DISC.
- 520800 *Other Intergovernmental Communication Service Operating Charge - DISC:* Reimbursement to the Division of Information Systems and Communications (DISC) for other communications services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.
- 520810 *Other Intergovernmental Communications Service Capital Charge - DISC:* Reimbursement to the Division of Information Systems and Communications (DISC) for other communication services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.
- 520820 *Other Intergovernmental Communication Service Charge – Vendors Other than DISC:* Reimbursement to a state agency other than the Division of Information

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Systems and Communications (DISC) for other communications services provided. Cannot be used for payments to DISC.

520900 Other Communications: Other communication services not classified elsewhere (e.g., pager air time, mobile radio, and satellite services).

520910 Cellular Phones: This includes all costs associated with the use of cellular phones such as the phone, monthly billings, reimbursements to employees for business use of personal cellular phones, etc.

***52100 Freight and Express:** Transportation costs for commodities, livestock, equipment, and personal effects of employees, including UPS and other package delivery services. Transportation costs incurred for specific purchases of goods should be assigned the same expenditure account code as the goods purchased whenever possible. Transportation costs exceeding \$50.00 for capital outlay purchases must be assigned the same expenditure account code and included as part of the cost of the goods purchased for inventory purposes.

521200 Moving of Agency Office Equipment and Supplies

521300 Employees' Personal Effects In-State

521400 Employees' Personal Effects Out-of-State

521900 Other Freight and Express

***52200 Printing and Advertising:** Includes printing, binding, duplicating, blue-printing, engraving, advertising in newspapers or other publications and radio or television time. This includes the cost of incidental paper billed as part of the service. However, acquisition of blank forms, letterheads and other agency stock items are classified "Stationery, Office and Data Processing Supplies", expenditure accounts 537100 or 537200.

522100 Printing and Binding (Payments to State Facilities only)

522110 Printing and Binding - Surcharge (Payments to State Facilities only)

522300 Other Vendor Printing, Binding, Duplicating, Blue-Printing and Reproducing

522400 Advertising (e.g. Classified, Legal, and Radio or Television Time)

***52300 Rents:** Includes payments for rental, lease or lease/purchase of land, buildings and equipment.

523100 *Reprographic Equipment Rental:* Includes office-copying equipment.

523200 Building Space Rental

523300 Equipment Rental

523400 Land Rental

523600 *Information Processing Equipment Rental:* Includes central processing units, memory, channels, control units, tape drives, disk drives, mass storage,

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communications controllers and consoles, printers, terminals, plotters, graphics terminals, teletypewriters, data entry equipment, remote job entry stations, scanners and modems.

523700 *Information Processing Software Rental*: Includes all types of software for use on computer systems equipment or information processing equipment.

523800 *State Buildings Operating Charge*: Portion of rental payment representing the basic operating costs of state owned buildings as defined by federal cost reimbursement regulations.

523850 *State Buildings Capital Charge*: Portion of rental payment representing cost of capital improvements and other costs of state owned buildings which are not allowable under federal cost reimbursement regulations and cannot be paid from federal funds.

523900 Other Rentals

52400 *Repairing and Servicing: Expenditures for outside labor, including materials and replacement parts, in maintaining, fixing, restoring, renewing and mending equipment, machinery, facilities, buildings and grounds.

524101 Passenger Car Service - Oil Change

524102 Passenger Car Service - Car Wash

524103 Passenger Car Tire Repair and Installation

524109 Passenger Car Service - Other

524121 Passenger Car Collision Repair

524129 Passenger Car Repair - Other

524131 Passenger Car Equipment Installation

524201 Other Self-Propelled Equipment Service - Oil Change

524202 Other Self-Propelled Equipment Service - Wash

524203 Other Self-Propelled Equipment Tire Repair and Installation

524209 Other Self-Propelled Equipment Service - Other

524221 Other Self-Propelled Equipment Collision Repair

524229 Other Self-Propelled Equipment Repair - Other

524231 Other Self-Propelled Equipment Installation

524300 Equipment and Furnishings Repair and Service

524400 Building and Grounds Repair and Service

524501 Repair and Service Highways and Bridges - Roadsides

524502 Repair and Service Highways and Bridges - Bridges

524503 Repair and Service Highways and Bridges - Rest Areas

524504 Repair and Service Highways and Bridges - Traffic Lighting

524505 Repair and Service Highways and Bridges - Concrete Travel Way

524506 Repair and Service Highways and Bridges - Bituminous Travel Way

524507 Repair and Service Highways and Bridges - Shoulders

524508 Repair and Service Highways and Bridges - Weed Spraying

524590 Repair and Service Highways and Bridges – Other

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524700 *Repair and Service Computer Equipment:* See expenditure accounts 52360, 541300, 541300, and 546600 for types of equipment.

524800 *Computer Software Maintenance and Service:* See expenditure accounts 523700 and 541800 for types of software.

524900 Repair and Service – Other

52510 *In-state Travel and Subsistence: Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile within the borders of the State of Kansas. This includes fares for riding public conveyances, private car mileage, expenses of operating state owned vehicles, subsistence (meals and lodging), tips, telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, should be assigned proper expenditure accounts.

Please note that border city travel is considered out-of-state travel and coded in the 52520 series if lodging expenses or registration fees are incurred. Travel occurring within the State of Kansas but associated with out-of-state or international trips are coded in the 52520 or 52530 series as appropriate.

525110 Private Vehicle Mileage for In-State Travel

525120 Hire of Passenger Cars, Airplanes and Buses for In-State Travel

525130 State Car Expense for In-State Travel

525170 Railroad, Airplane and Bus Fares for In-State Travel

525180 Subsistence (Meals and Lodging) for In-State Travel

525190 Non-subsistence Items for In-State Travel

52520 *Out-of-State Travel and Subsistence: Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile outside the borders of the State of Kansas but within the United States. This includes fares for riding public conveyances, private car mileage, expenses of operating state owned vehicles, subsistence (meals and lodging), tips, telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, should be assigned proper expenditure accounts.

Please note that border city travel is considered out-of-state travel if lodging expenses or registration fees are incurred. Travel occurring within the State of Kansas but associated with an out-of-state trip is coded in this series. Travel occurring out-of-state but associated with an international trip is coded in the 52030 series.

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- 525210 Private Vehicle Mileage for Out-of-State Travel
- 525220 Hire of Passenger Cars, Airplanes and Buses for Out-of-State Travel
- 525230 State Car Expense for Out-of-state Travel
- 525270 Railroad, Airplane and Bus Fares for Out-of-State Travel
- 525280 Subsistence (Meals and Lodging) for Out-of-State Travel
- 525290 Non-subsistence Items for Out-of-State Travel

52530 *International Travel and Subsistence: Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile outside the United States. This includes fares for riding public conveyances, private car mileage, expenses of operating state owned vehicles, subsistence (meals and lodging), tips, telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, should be assigned proper expenditure accounts. Travel occurring within the State of Kansas but associated with an international trip is coded in this series.

- 525310 Private Vehicle Mileage for International Travel
- 525320 Hire of Passenger Cars, Airplanes and Buses for International Travel
- 525330 State Car Expense for International Travel
- 525370 Railroad, Airplane and Bus Fares for International Travel
- 525380 Subsistence (Meals and Lodging) for International Travel
- 525390 Non-subsistence Items for International Travel

52600 *Fees - Other Services: Payments for services rendered, other than salaries and wages, including payments to wards and clients. Fees incurred should be itemized where required.

- 526100 *Recruitment Expenses:* (Note: Moving expense reimbursement of in-state applicants hired, when allowed, should be expenditure account 521300 and moving expense reimbursement for out-of-state applicants hired should be expenditure account 521400.)
- 526200 Honorariums
- 526210 Honorariums - Reimbursement of Travel Expenses
- 526300 *Computer Programming Services, Data Processing Services and Database Access Fees Operating Charge - DISC:* Reimbursement to the Division of Information Systems and Communications (DISC) for computer programming, data processing and database access services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.

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- 526310 *Computer Programming Services, Data Processing Services and Database Access Fees Capital Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for computer programming, data processing and database access services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.
- 526320 *Computer Programming Services and Data Processing Services Charge - Vendors Other Than DISC*: Payments to vendors other than the Division of Information Systems and Communications (DISC) for computer programming and data processing services provided. Cannot be used for payment to DISC.
- 526330 *Database Access Fees Charge - Vendors Other Than DISC*: Payment to vendors other than the Division of Information Systems and Communications (DISC) for database access services provided. Cannot be used for payments to DISC.
- 526350 *SMART Development Fee – Capital Charge*: Reimbursement for costs related to the development, implementation, capital improvements and other costs for the Financial Management System which are not allowable for cost recovery under the federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.
- 526400 Recording Fees, Servicing Fees and Other Court Costs (Paid to Governmental Entities)
- 526500 Laboratory Fees
- 526501 Laboratory Fees – Employee Drug Tests
- 526502 Laboratory Fees – Random Alcohol Tests
- 526600 Tuition for Employees and Students
- 526610 Job Related Training and Conference Registration
- 526700 Boarding Home Payments (Care of Wards)
- 526800 Maintenance and Tuition for Rehabilitation Clients
- 526900 Other Fees
- 526910 Credit Card Fees and Charges
- 526920 Bank Fees
- 526960 E-Checks Fees and Charges
- 526970 Military Activation Payments

***52700 Fees - Professional Services**: Payments for professional services rendered, other than salaries and wages. Fees incurred should be itemized where required.

- 527010 Staffing and Recruiting Services
- 527020 Fiscal Agent Services
- 527030 Outsourced Program Administration
- 527040 Real Estate Appraisal Services
- 527050 Institutional Food Service

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- 527100 Architects and Engineers
- 527200 Attorneys and Lawyers
- 527201 Assigned Counsel – Contract Lawyers
- 527202 Assigned Counsel – Non-contract Lawyers
- 527300 Physicians and Medical Associations
- 527400 Hospitals and Nursing Homes
- 527500 Advertising Agencies
- 527600 Veterinarians
- 527700 Lecturers, Speakers and Entertainers
- 527800 Accountants and Auditors
- 527850 Other Banking and Investment Services
- 527851 Securities Lending Agent Fees
- 527852 Securities Lending Broker Fees
- 527853 External Investment Manager
- 527854 General Partner Expenses
- 527860 Actuarial Services
- 527910 Information Systems Consulting
- 527919 Other Consulting Services
- 527970 Expert Witness Fees
- 527980 Court Reporter Fees
- 527990 Other Professional Fees
- 527991 Federal Grant Administration Excluding Facilities and Administrative Costs

***52800 *Utilities*:** Expenditures for services generally defined as public utilities, except telephone and telegraph.

- 528100 Electricity
- 528200 Natural Gas
- 528300 Steam
- 528400 Water
- 528500 Sewage Charges
- 528600 Solid Waste Charges
- 528900 Other Utilities

52900 *Other Contractual Services

- 529100 Dues, Memberships and Subscriptions (in Agency Name only)
- 529200 Laundry, Dry Cleaning and Towel Service
- 529300 Incentive Earnings (Ward or Inmate)
- 529400 Recreation and Entertainment
- 529500 Non-Employee Awards, Rewards, Premiums, and Bounties
- 529600 Surety Bond and Insurance Premiums
- 529700 Official Hospitality

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- 529800 Employee Awards (Non-Cash) – IRS Reportable
- 529840 Employee Awards (Non-Cash) – Not IRS Reportable
- 529900 Other Contractual Services

5300 COMMODITIES

Expenditures for supplies and materials, including consumable supplies and materials and parts purchased for equipment repair and maintenance performed by state personnel. This also includes small dollar office equipment such as staplers, waste baskets, tape dispensers, etc.

***53000 Clothing**

- 530100 *Clothing*: Includes wearing apparel, all material to be made into clothing, and thread, buttons, zippers and related items.
- 530102 Personal Protection Equipment

***53100 Feed and Forage**

- 531010 *Feed and Forage*: Includes corn, hay, oats, ensilage, cottonseed meal, salt and other food and conditioners, excluding medicines, for animals.

***53200 Food for Human Consumption**

- 532010 *Food for Human Consumption*: Food substances, excluding medicines, consumed to sustain life. This includes livestock and poultry bought for immediate slaughter for human consumption.

***53300 Fuel (Non-Motor Vehicle Use)**: Includes fuels used for cooking, heating and generating power. Natural gas purchases are classified expenditure account 528200.

- 533200 Fuel Oil, Diesel and Kerosene
- 533300 Liquid Propane Gas and Butane
- 533900 Other Fuel

***53400 Maintenance and Construction Materials, Supplies and Parts**: Includes materials and parts purchased in repairing and maintaining physical plants, highways and bridges, computer systems and other equipment, where the labor is performed by state personnel. This classification does not include maintenance parts, supplies, or accessories for motor vehicles.

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- 534100 Materials and Supplies for Buildings and Grounds
- 534201 Highway and Bridge Materials - Asphaltic Concrete
- 534202 Highway and Bridge Materials - Glass Beads
- 534203 Highway and Bridge Materials - Ready Mix Concrete
- 534204 Highway and Bridge Materials - Aggregates
- 534205 Highway and Bridge Materials - Iron
- 534206 Highway and Bridge Materials - Lumber
- 534207 Highway and Bridge Materials - Asphalt
- 534208 Highway and Bridge Materials - White Traffic Paint
- 534209 Highway and Bridge Materials - Rock Salt
- 534210 Highway and Bridge Materials - Signs
- 534211 Highway and Bridge Materials - Highway Lighting Repair Supplies
- 534213 Highway and Bridge Materials - Sign Shop Materials
- 534215 Highway and Bridge Materials - Asphalt Emulsified
- 534216 Highway and Bridge Materials - Yellow Traffic Paint
- 534217 Highway and Bridge Materials – Aggregate for Ice Control
- 534290 Highway and Bridge Materials - Other
- 534300 *Computer Systems Maintenance Parts and Materials:* Parts and materials for repair of computer systems equipment, information processing equipment, microcomputer systems equipment and data communications equipment. See expenditure accounts 523600, 541300, 5416000 and 546600 for types of equipment.
- 534900 Other Equipment Parts, Materials and Supplies

53500 *Motor Vehicle Parts, Supplies and Accessories: Items used or consumed in the operation and maintenance of motor vehicles and aircraft, including fuel, oil, grease, batteries, tires, tubes, chains, and repair parts.

- 535100 Gasoline
- 535101 Gasoline Federal Excise Tax
- 535200 Diesel Fuel
- 535210 Bio-Diesel
- 535300 Gasohol
- 535400 Propane, Butane, Natural Gas
- 535401 Propane Federal Excise Tax
- 535500 Aircraft Fuel
- 535501 Aircraft Fuel Federal Excise Tax
- 535600 Motor Oil
- 535650 Hydraulic Oil
- 535700 Tires
- 535800 Antifreeze
- 535900 Other Vehicle Parts, Supplies, and Accessories

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***53600 Professional and Scientific Supplies and Materials:** Includes school supplies, hospital supplies, laboratory supplies, engineering supplies, medical supplies and drugs.

- 536100 Drugs and Pharmaceuticals
- 536200 Animal Drugs
- 536300 Chemicals
- 536900 Other Professional, Scientific Supplies and Materials

***53700 Stationery, Office and Data Processing Supplies**

- 537100 *Stationery and Office Supplies:* Includes blank forms, letterhead stationery, adding machine paper, binders, carbon paper, paper clips, indexes, ink, desk pads, machine ribbons, rulers, and other related items. It also includes small dollar office equipment such as staplers, waste baskets, tape dispensers, etc.
- 537200 *Data Processing Supplies:* Magnetic tape, small storage devices, tab cards, continuous forms, printer ribbons, computer-output microform (COM) stock, plotter paper and inks, toner cartridges and other consumable supplies used with computer systems, information processing, microcomputer systems or data communications equipment.

***53800 Research Supplies and Materials:** Laboratory supplies, medical supplies, drugs, and chemicals used directly in scientific research activities. This does not include materials, supplies and services incidental to the primary research function such as office supplies or animal food.

- 538010 Research Supplies and Materials (Except Chemicals)
- 538300 Research Chemicals

***53900 Other Supplies, Materials and Parts**

- 539100 Agricultural Supplies (Other than Feed and Forage), Materials and Parts
- 539200 Household, Laundry and Kitchen Supplies and Materials
- 539300 Power Plant Supplies
- 539400 Recreation Supplies and Materials
- 539500 Small Tools
- 539502 Tool Allowance
- 539600 Motor Vehicle License Tags (For Resale)
- 539700 Supplies Used in Manufacturing and Printing (For Resale)
- 539800 Commodities Purchased for Resale to Using Departments
- 539900 *Other Supplies, Materials and Parts:* Includes supplies, materials and parts purchased for resale to the public and items not classified elsewhere.

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539990 Pending Credit - BPC Purchases

5400 CAPITAL OUTLAY

Purchase of land and nonstructural improvements to land and buildings; equipment, machinery, apparatus, furniture, fixtures, devices, and livestock bought for breeding, feeding and general utility purposes.

Software, equipment and furnishing acquisitions with a useful life expectancy of one year or more and total cost less than \$5,000 should be coded as non-capital; items costing \$5,000 or more should be coded as capital. For payments, software over \$5,000 should be coded as capital to match the Federal threshold, allowing agencies to track those payments. For capital asset reporting in the asset management module, only software and software projects \$250,000 and over should be classified as capital assets. Building improvements that provide additional value (not maintenance to retain value) with a cost of less than \$100,000 should be coded non-capital; building improvements \$100,000 or greater should be coded capital.

****54000 Equipment, Machinery, Furniture and Fixtures***

- 540100 Agricultural Equipment and Machinery
- 540190 Agricultural Equipment and Machinery - Non-Capital
- 540200 Household Equipment
- 540290 Household Equipment - Non-Capital
- 540210 Household Furniture
- 540291 Household Furniture - Non-Capital
- 540300 Office Equipment
- 540390 Office Equipment - Non-Capital
- 540310 Office Furniture
- 540391 Office Furniture – Non-Capital
- 540400 Professional and Scientific Equipment
- 540490 Professional and Scientific Equipment - Non-Capital
- 540500 Passenger Cars
- 540590 Passenger Cars - Non-Capital
- 540600 Trucks
- 540690 Trucks - Non-Capital
- 540610 Other Self-Propelled Equipment
- 540691 Other Self-Propelled Equipment - Non-Capital
- 540700 Road and Highway Machinery and Equipment
- 540790 Road and Highway Machinery and Equipment - Non-Capital
- 540800 Shop and Plant Maintenance Equipment
- 540890 Shop and Plant Maintenance Equipment - Non-Capital
- 540900 Other Furniture and Fixtures

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540990 Other Furniture and Fixtures - Non-Capital

540910 Other Equipment

540991 Other Equipment - Non-Capital

***54100 Livestock**

541010 *Livestock*: Horses, cattle, hogs, sheep, chickens and other animals bought for breeding, fattening and general utility purposes. Animals purchased for immediate slaughter for human consumption are classified as account 532010.

541090 Livestock - Non-Capital

***54110 Books and Library Material**

541110 *Books and Library Material*: Includes reference and professional books, library material purchases, microfilm, motion pictures, and cassettes which have a unit cost of \$5,000 or more and have an expected service life of one year or longer.

541190 Books and Library Material - Non-Capital

***54120 Printing Equipment**

541210 *Printing Equipment*: Includes office copying equipment.

541290 Printing Equipment - Non-Capital

***54130 Microcomputer Systems and Support Equipment**

541310 *Microcomputer Systems and Support Equipment*: Includes microcomputers or personal computers. Typical support equipment includes floppy disk drives, tape cassette drives, printers, plotters, graphics terminals and other interface equipment or computer related parts.

541390 Microcomputer Systems and Support Equipment - Non-Capital

***54160 Information Processing Equipment**

541610 *Information Processing Equipment*: Includes various types of information processing equipment, excluding microcomputer equipment.

541690 Information Processing Equipment - Non-Capital

***54180 Computer Systems, Information Processing or Microcomputer Systems Software**

541810 *Computer Systems, Information Processing or Microcomputer Systems Software*: Includes all types of software. Also includes one-time license fees and fixed number of payments license fees.

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541890 Computer Systems, Information Processing or Microcomputer Systems
Software - Non-Capital

54200 *Buildings and Improvements

542010 *Buildings*: Includes all structures with a total cost of \$100,000 or more, commonly called "buildings", including all attached fixtures such as electric wiring and fixtures, plumbing pipes and fixtures, heating and cooling facilities, tunnels, connecting heat, light, water, sewer and other utility lines and all fixed power plant equipment and machinery such as boilers, compressors, stationary motors and generators. This also includes sewage disposal plants, water pumping stations and central refrigerating plants.

542090 *Buildings - Non-Capital*: Includes structures with a total cost less than \$100,000.

542020 *Building Improvements*: Includes all improvements to structures with a total cost of \$100,000 or more, commonly called "buildings", including all attached fixtures such as electric wiring and fixtures, plumbing pipes and fixtures, heating and cooling facilities, tunnels, connecting heat, light, water, sewer and other utility lines and all fixed power plant equipment and machinery such as boilers, compressors, stationary motors and generators. This also includes sewage disposal plants, water pumping stations and central refrigerating plants.

542091 *Building Improvements - Non-Capital*: Includes improvements to structures with a total cost less than \$100,000.

542100 *Facilities Conservation Improvement Program – Principal – Buildings and Improvements - Capital/Inventory*: This captures the principal component of agency intergovernmental payments made to the Department of Administration - Facilities Conservation Improvement Program.

542110 *Facilities Conservation Improvement Program – Interest – Buildings and Improvements - Capital/Inventory*: This captures the interest component of agency intergovernmental payments made to the Department of Administration - Facilities Conservation Improvement Program.

54300 *Land and Interest in Land: Includes the cost of a portion of the earth's surface (excluding any structures thereon), long-term leases (when paid in one lump sum) and easements and right-of-ways.

543100 Land and Interest in Land

543112 Relocation Assistance Right of Way – No Set-off

543190 Land and Interest in Land - Non-Capital

543200 Mineral Rights

543290 Mineral Rights - Non-Capital

543300 Assessments for Improvements

543390 Assessments for Improvements - Non-Capital

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***54400 Land Nonstructural Improvements**

- 544010 *Depreciable Land Improvements - Capital:* Includes ponds, terraces, dikes, drainage ditches, fences, landscaping, walks, drives, streets, curbs, water wells, and boat ramps with a total cost of \$100,000 or greater. A depreciable land improvement adds value to the land but does not have an indefinite useful life.
- 544090 *Depreciable Land Improvements - Non-Capital:* Includes ponds, terraces, dikes, drainage ditches, fences, landscaping, walks, drives, streets, curbs, water wells, and boat ramps with a total cost less than \$100,000. A depreciable land improvement adds value to the land but does not have an indefinite useful life.
- 544020 *Non Depreciable Land Improvements - Capital:* Includes the cost of initially preparing land for its intended use, provided the preparation has an indefinite useful life, a total cost of \$100,000 or greater and is permanent in nature. Examples are basic site improvements (excavation, fill, grading) or cost of removing, relocating or reconstructing the property of others (i.e. power lines).
- 544091 *Non Depreciable Land Improvements- Non-Capital:* Includes the cost of initially preparing land for its intended use, provided the preparation has an indefinite useful life, a total cost less than \$100,000 and is permanent in nature. Examples are basic site improvements (excavation, fill, grading) or cost of removing, relocating or reconstructing the property of others (i.e. power lines).

***54500 Highways and Bridges**

- 545001 *Highways and Bridges:* New highway construction and new bridge construction as well as reconstruction let on contract.
- 545003 Highway and Bridge Contractor Mater
- 545004 Highway and Bridge Contractor Mater Take Over
- 545005 Highway and Bridge Salvaged Materials
- 545006 Highway and Bridge Utility Adjustments
- 545090 Highway and Bridge Construction - Other

***54600 Telecommunications/Data Facilities (State-Owned):** Includes various telecommunication and data communication equipment.

- 546100 *Telecommunications Termination Equipment:* Communications line terminating elements such as answering machines, pagers, telephones, facsimile machines, key sets, signal interfaces or conditioning units.
- 546190 Telecommunications Termination Equipment - Non-Capital
- 546200 *Telecommunications Switching Equipment:* Switching devices both manual and automatic, such as PBX's, attendant consoles, patching, traffic control and system management units.
- 546290 Telecommunications Switching Equipment - Non-Capital

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- 546300 *Telecommunications Transmission Equipment*: Facilities used to provide a transmission path between two or more points such as wire or optical cable, microwave, and associated multiplexing units.
- 546390 Telecommunications Transmission Equipment - Non-Capital
- 546400 *Radio (Portable) Equipment*: Non-fixed elements such as vehicular, hand-held transceivers and paging units.
- 546490 Radio (Portable) Equipment - Non-Capital
- 546500 *Radio (Fixed) Equipment*: Stationary radio transmitting or receiving units such as base stations, broadcast stations and receivers used for public information.
- 546590 Radio (Fixed) Equipment - Non-Capital
- 546600 *Data Communications Equipment*: Multiplexors, concentrators, monitors, modems, acoustic couplers, modem eliminators, protocol converters, interfaces and other equipment used primarily for communicating data or information between computer systems or information processing systems.
- 546690 Data Communications Equipment – Non-Capital

54800 *Equipment Purchases for Non-State Use: Capital outlay items purchased for non-state use.

- 548100 Equipment Purchases for Sponsored Contracts – Non-Capital
- 548200 Equipment Purchases for Rehabilitation Clients - Non-Capital

54900 *Other Capital Outlay: Other capital outlay expenditures not classified elsewhere.

- 549700 Sales Tax on Regents Housing Facilities Purchases - Non-Capital
- 549800 *Agency or Departmental Capital Outlay Purchases*: Refers to either: (a) the purchase of capital equipment by an agency for resale within the agency or to other state agencies; or (b) the purchase of capital equipment by one department from another department within the same agency where the agency wants to retain the original historical cost of the equipment in its inventory records - Non-Capital.
- 549900 Depreciation Expense

5500 GRANTS, CLAIMS AND SHARED REVENUE

Aid disbursements made from federal and state funds to individuals, schools, state agencies, non-state organizations, and political subdivisions; payments made due to death, personal injury or property damage; and disbursements of revenue collected by the state to political subdivisions as required by statute. The disbursing agency receives no direct service or tangible asset.

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55000 *Federal Aid Payments: Federal funds received by the state and disbursed to political subdivisions or qualified organizations as aid to individuals, school aid, and for other aid as defined in the appropriating act.

550100 Federal Aid to Counties, Cities, Districts, Public Schools, Community Health Centers and Other Subdivisions of Local Government

550600 Federal Aid to Qualified Non-State Organizations

55100 *State Aid Payments: State funds disbursed to state agencies, political subdivisions, or qualified organizations as aid to individuals, school aid, county roads and city streets, local government and other aid and shared revenue as authorized by law.

551100 State Aid to Counties, Cities, Districts, Public Schools, Community Health Centers and Other Subdivisions of Local Government.

551200 Shared Revenue

551400 School District Employees Retirement Contributions

551500 Local City - County Sales and Compensating Use Tax

551600 State Aid to Qualified Non-State Organizations

551700 State Aid to Other State Agencies (Interfund Vouchers only)

551800 Local City - County Transient Guest Tax Payments

55200 *Claims: Payments for death, injury, damage to property, punitive and other damages or losses resulting from state activities and legal responsibilities as authorized by proper legal authority; payments under provisions of the Workers' Compensation Act and disability payments under the Kansas Public Employees Retirement Act; or payments returning unclaimed property and income accrued on the unclaimed property held by the State Treasurer. The Internal Revenue Service (IRS) now requires all settlement payments made to the attorney or to the recipient and attorney jointly be reported as gross proceeds on form 1099-MISC.

552010 *Unclaimed Property Claims - Owners:* Payment to owners for unclaimed property held by the State Treasurer.

552020 *Unclaimed Property Claims - Holders:* Payment to holders for owners of unclaimed property held by the State Treasurer

552030 *Unclaimed Property Claims - Other States:* Payment to other states for unclaimed property held by the State Treasurer.

552040 *Interest Income on Unclaimed Property Claims:* Payment of interest income earned on unclaimed property held by the State Treasurer when the unclaimed property is distributed to a claimant.

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552050 *Dividend Income on Unclaimed Property Claims*: Payment of dividend income earned on unclaimed property held by the State Treasurer when the unclaimed property is distributed to a claimant.

552060 *Royalty Income on Unclaimed Property Claims*: Payment of royalty income earned on unclaimed property held by the State Treasurer when the unclaimed property is distributed to a claimant.

552070 *Unclaimed Property Claims as Child Support – No Debt Setoff*: Payments for unclaimed property being paid as child support, held by the State Treasurer and exempt from Setoff.

552100 Death Claims

552200 Personal Injury Claims

552300 Property Damage or Loss Claims

552400 Workers Compensation Claims

552500 Diseased Animal Indemnification Claims

552600 Medical Malpractice Claims

552700 Civil Rights Conciliation Claims

552800 Prompt Payment Act Interest Penalties

552900 Other Claims

55300 *Employment Security Benefits

553010 *Employment Security Benefits*: Benefit payments to individuals as provided by the Employment Security Law.

55400 *Retirement Annuities and Payments: Retirement and annuity benefits paid to qualified persons under retirement plans authorized by statute.

554300 Partial Lump-Sum Option

554400 Employer Paid Death

554500 Regular Month Benefits

554600 Retirement Dividend (13th check)

554650 Postretirement Benefit Payment

554800 Lump Sum Death Benefit

554850 Death Month Benefit

55500 *State Special Grants

555100 *Direct State Welfare Assistance*: Payments from state funds to or for the benefit of eligible welfare recipients to cover the costs of food, shelter, clothing and other necessary items of daily living.

555110 Direct State Welfare Assistance - Debt Setoff

555150 Direct State Welfare Assistance - Rent, Debt Setoff

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- 555160 Direct State Welfare Assistance - Medical and Health Care Payments; Debt Setoff
- 555200 *Direct Federal Welfare Assistance*: Payments from federal funds to or for the benefit of eligible welfare recipients to cover the costs of food, shelter, clothing and other necessary items of daily living
- 555210 Direct Federal Welfare Assistance - Debt Setoff
- 555250 Direct Federal Welfare Assistance - Rent, Debt Setoff
- 555260 Direct Federal Welfare Assistance - Medical and Health Care Payments; Debt Setoff
- 555270 Federal Welfare Assistance Participation Fee – Debt Setoff
- 555300 Food Stamps - Not Setoff
- 555500 *Hospital Residencies and Internships*: Stipend payments for residencies and internships at the University of Kansas Medical Center and other affiliated hospitals.
- 555600 *Tuition Grants*: Tuition payments made for eligible claimants to authorized non-public colleges and universities.
- 555700 *Homestead Property Tax Relief Payments*: Payments for property tax relief to eligible claimants on the basis of household income and real property tax accrued.
- 555710 Oil Lease Operator Property Tax Payments
- 555800 *Nutrition and Health Grants*: Payments for supplemental nutrition and health assistance to women, infants and children.
- 555850 Housing Assistance Payments – Debt Setoff
- 555900 *Other State Special Grants*: Payments to other claimants receiving a grant.

55600 *Scholarship Grants: Payments to, or for the assistance of, persons awarded a scholarship or participating in a sponsored educational training program.

- 556200 Trainee Stipends - Instructional Grants
- 556300 Trainee Travel Allowances - Sponsored Instructional Grants
- 556400 Trainee Enrollment Fees - Sponsored Instructional Grants
- 556500 Trainee Room and Board - Sponsored Instructional Grants
- 556600 Scholarships, Fellowships and Grants to Students
- 556700 Off-Campus Work Study

55700 *Training, Travel and Subsistence Allowances - Federal: Payments to eligible clients under the Job Training Partnership Act program.

- 557400 Transportation, Training and Subsistence - NAFTA – TAA

55900 *Other Grants, Claims and Shared Revenue: Payments for restoring losses incurred in monetary transactions (petty cash), royalties, lottery prizes and other grants, claims and shared revenue transactions not classified elsewhere.

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- 559100 Losses from Monetary Transactions
- 559200 Royalty Payments
- 559300 Lottery Prizes
- 559305 Lottery Retailer Paid Prizes
- 559307 Lottery Prize Temporary
- 559310 Lottery Commissions Retailer Online
- 559320 Lottery Commissions Retailer Instant
- 559330 Lottery Cashing Commission
- 559340 Lottery Selling Bonus
- 559350 Lottery Free Tickets
- 559360 Lottery Online Ticket Allowance
- 559370 Lottery Promotional Expenses
- 559380 Lottery Instant Coupons
- 559390 Lottery Miscellaneous Sales Expenses
- 559400 Kansas Breeding Development Supplements
- 559500 *Interest Income on Application Deposit Refund, IRS Reportable: Application Deposit Refunds, Business Tax Refunds, Employment Security Refunds*
- 559800 Agricultural Conservation Program Payments
- 559900 Other Grants, Claims and Shared Revenue

5600 DEBT SERVICE

Payments of principal, interest, and service charges on borrowed money for institutional or departmental debt, excluding defeased debt.

***56000 Debt Principal Payments:** Repayment of the principal amount of borrowed money for institutional or departmental debt, excluding defeased debt.

- 560200 Revenue Bond Principal Payments
- 560300 Loan Principal Payments
- 560500 Blanket Financing Principal Payments
- 560900 Other Institutional or Departmental Debt Principal Payments

***56100 Interest and Service Charges:** Payments for interest and service charges on borrowed money for institutional or departmental debt, excluding defeased debt.

- 561200 Interest and Service Charges on Revenue Bond Debt
- 561300 Interest and Service Charges on Loans
- 561500 Interest and Service Charges on Blanket Financing Debt
- 561900 Interest and Service Charges on Other Institutional or Departmental Debt
- 561950 Arbitrage Rebate Expense on Revenue Bond Debt

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5700 NON-EXPENSE ITEMS

Disbursements which are not properly classified as governmental expenditures.

***57000 Investments:** Securities purchased from agency funds where authorized by statute, including the cost of principal (premiums, commissions, and shipping expenses, etc.) and any accrued interest.

570100 Principal and Premiums

570300 Accrued Interest Purchased

***57200 Advances:** Disbursements from a fund or account to be reimbursed at a future date. This includes disbursements to establish an authorized petty cash fund, imprest fund, or independent parcel delivery service advance fund. (Note: Salary advance payments are classified as account code 517300.)

572200 Advances to Agency Bank Account

572300 Investment Advances

572400 Petty Cash Fund Advances

572500 Imprest Fund Advances

572700 Temporary Imprest Fund Advances for Payroll

572900 Other Miscellaneous Advances

***57400 Return of Pension Contributions**

574100 Return of Contribution – Active Death

574150 Return of Contribution – Active Death – Interest

574400 Return of Contribution – Withdrawal

574450 Return of Contribution – Withdrawal – Interest

***57500 Loans:** Loans to qualified students under loan programs available at the state institutions of higher education and other authorized loans by the State.

575100 National Direct Student Loans

575200 Ford Foundation Forgivable Loans

575300 Health Profession Student Loans

575400 Rural Medical Forgivable Loans

575550 Loans to Local Units of Government

575600 Loans to Public Utilities

575700 Medical Resident Forgivable Loans

575800 Medical Student Loans

575900 Other Loans

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57600 *Defeased Debt Payments: Payments of principal, interest, and service charges for debt that has been defeased and the monies for these payments were held by the trustee.

576100 Defeased Debt Principal

576200 Other Interest and Service Charges

57900 *Other Nonexpense Items: Other non-operating and non-expense disbursements not classified elsewhere.

579100 Fiscal Agency Payments

579300 Remittance of Health Insurance Premiums

579400 Return of Unexpended Federal Grant Funds to Federal Agencies

579500 Taxes Remitted

579600 Master Lease Acquisitions

579900 *Other Non-expense Items:* Other non-operating and non-expense disbursements not classified elsewhere.