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.
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:
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.

*Intermediate Classification – Do not use; A more detailed classification must be used.
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.

*Intermediate Classification – Do not use; A more detailed classification must be used.
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

*Intermediate Classification – Do not use; A more detailed classification must be used.
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

*Intermediate Classification – Do not use; A more detailed classification must be used.*
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, blueprinting, 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, Blueprinting 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,

*Intermediate Classification – Do not use; A more detailed classification must be used.
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**

*Intermediate Classification – Do not use; A more detailed classification must be used.*
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.

*Intermediate Classification – Do not use; A more detailed classification must be used.
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.

*Intermediate Classification – Do not use; A more detailed classification must be used.
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

*Intermediate Classification – Do not use; A more detailed classification must be used.
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

*Intermediate Classification – Do not use; A more detailed classification must be used.
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.

*Intermediate Classification – Do not use; A more detailed classification must be used.*
534100  Materials and Supplies for Buildings and Grounds  
534201  Highway and Bridge Materials - Asphalitic 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, 541600 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  

*Intermediate Classification – Do not use; A more detailed classification must be used.
*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.

*Intermediate Classification – Do not use; A more detailed classification must be used.
**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*

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

*Intermediate Classification – Do not use; A more detailed classification must be used.*
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.

*Intermediate Classification – Do not use; A more detailed classification must be used.*
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

*Intermediate Classification – Do not use; A more detailed classification must be used.
**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

*Intermediate Classification – Do not use; A more detailed classification must be used.*
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.

*Intermediate Classification – Do not use; A more detailed classification must be used.
*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.

*Intermediate Classification – Do not use; A more detailed classification must be used.
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

*Intermediate Classification – Do not use; A more detailed classification must be used.
DIVISION OF ACCOUNTS AND REPORTS
POLICY MANUAL
Revision Date 07/01/11
Date Issued 02/74
Revisions throughout

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.

*Intermediate Classification – Do not use; A more detailed classification must be used.
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 \textit{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

\section*{5600 DEBT SERVICE}

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

\textbf{*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

\textbf{*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

*Intermediate Classification – Do not use; A more detailed classification must be used.
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

*Intermediate Classification – Do not use; A more detailed classification must be used.*
**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.

*Intermediate Classification – Do not use; A more detailed classification must be used.*