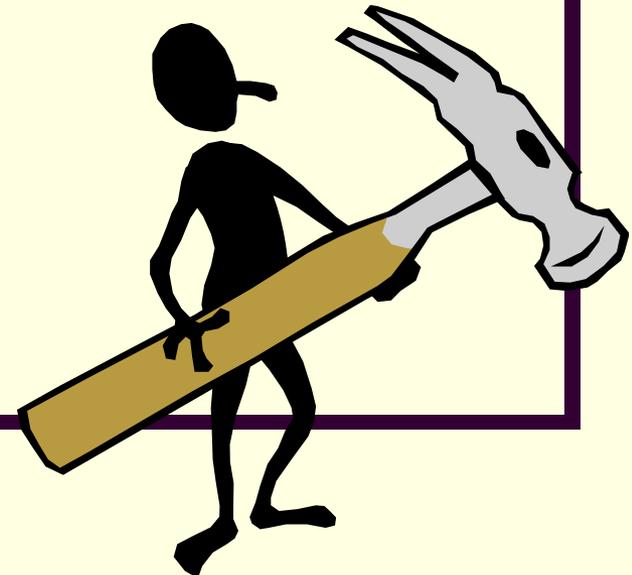


# Comptroller Expenditure Object Code Workshop



# Objectives

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Participants will be able to ...

1. Identify object code resources
2. Interpret code descriptions
3. Discuss frequently used object codes
4. Assign codes to purchases



# History of Object Codes

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- Started with five expenditure object codes:
  - Purchase Capitalized
  - Purchase Expensed
  - Travel
  - Payroll
  - Other
- Now there are over 400 expenditure object codes



# Why Bother With Object Codes?

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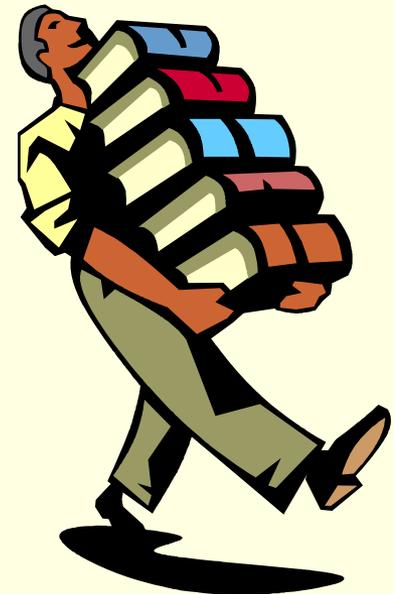
- Accurate expenditure-level detail
- Track types of purchases made
- Self-monitoring
- Tell the Legislature and your agency's management how you're spending money



# Object Code Resources

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- Purchase Policies and Procedures Guide
- Comptroller Manual of Accounts - Volume 1, Chapter 5
- Fiscal Policies and Procedures
- Expenditure Assistance Section



# Purchase Policies & Procedures Guide

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- Chapter 10 – includes a listing of codes by type of item purchased
- Codes are not always as they first appear. Do your research!
- Use this list as a starting point and then always double-check the detailed description in the Manual of Accounts.

# Comptroller Manual of Accounts

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The expenditure code section includes the following:

- A numerical listing of codes and titles
- A categorical listing of codes and titles
- An alphabetical listing of types of purchases and codes
- A detailed description for each code

# Fiscal Policies and Procedures

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FPPs to know:

- I.008 – NSA FM01-34: COBJs requiring prepayment audit or descriptive legal text
- C.012 – NSA FM03-77: Incidental expenses for capital assets
- E.047 – NSA FM02-59: Procurement card payments
- N.006 – Depreciating Professional, Academic and Research Libraries

# Expenditure Assistance Section

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- Still in doubt? Call the Expenditure Assistance Section at the Comptroller's office at (512) 475-0966.
- Tell us your name, agency name and number, and all of the relevant circumstances.



# Object Code Descriptions

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- **Purpose**

- General description of the code

- **Note**

- Helpful hints on choosing the appropriate code

- **Object Group**

- Keeps similar codes together

# Purpose Section

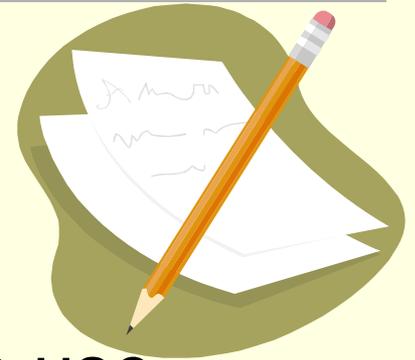
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- General description of the code
- Examples of purchases that fall under the code
  - “This code includes, but is **NOT** limited to:”
- Do not stop here! Continue to the note section.

# Note Section

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- Can point you in the right direction
- Related codes
  - “This code does **NOT** include:”
- Restrictions on which agencies can use particular codes
- Read through the related codes to determine if there is a better fit for the expenditure



# Object Group

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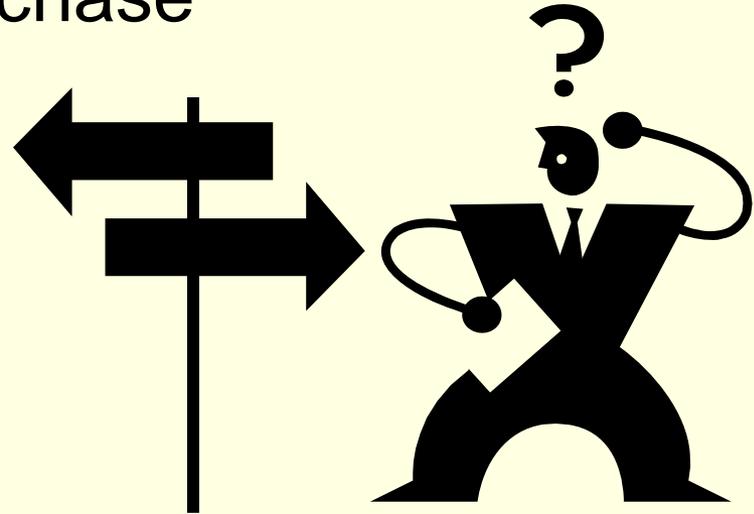
- Assigned to all revenue and expenditure Comptroller object codes
- Allows for USAS edits and consistency between Comptroller objects, transaction codes, and general ledger accounts



# Key Distinctions Among Some Expenditure Codes

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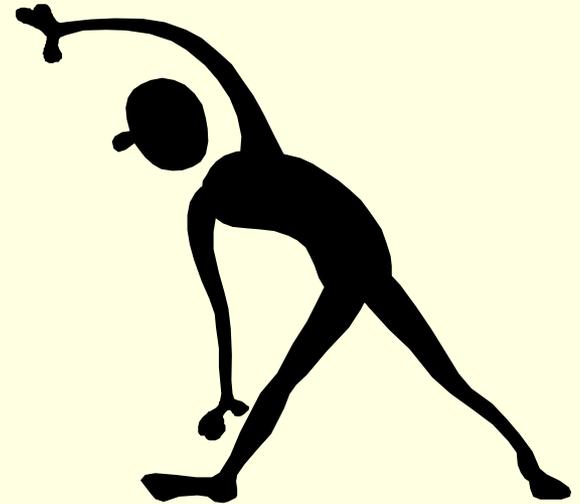
- Capitalized, expensed, controlled
- Who receives payment?
- Who benefits from the purchase?
- How will goods be used?
- Rental, lease, or purchase



# Exercise Time!

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Identify the appropriate code for each purchase described in the multiple choice questions. Use the Manual of Accounts handout.



# Frequently Used Object Codes

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- 7299 - Purchased Contracted Services
- 7300 - Consumables
- 7334 - Personal Property - Furnishings, Equipment and Other - Expensed
- 7367 - Personal Property - Maintenance and Repair - Expensed
- 7295 - Investigation Expenses



# Purchased Contracted Services – 7299

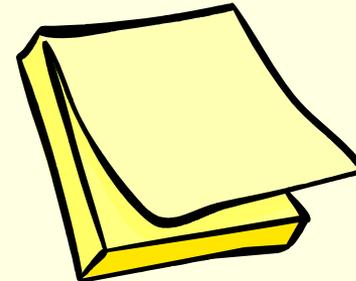
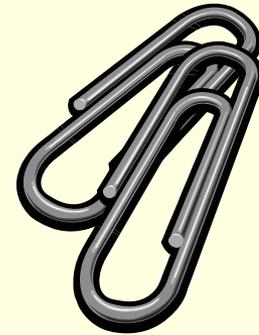
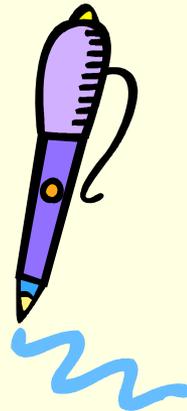
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- Purpose: To record payment for contracted temporary services. Travel expenses incurred by vendor should be included as part of the total cost of services.
- This code includes, but is NOT limited to:
  - Alterations
  - Framing pictures
  - Interpreters
  - Photographers



# Consumables – 7300

- Purpose: To record payment for consumable items.
- This code includes, but is NOT limited to:
  - Computer consumables
  - Envelopes
  - Index cards
  - Light bulbs
  - Paper clips
  - Pens



# Personal Property – Furnishings, Equipment & Other – Expensed – 7334

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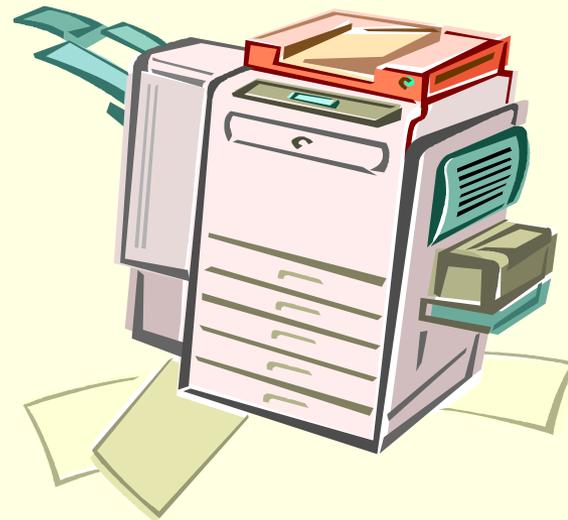
- Purpose: To record payment for the purchase of furnishings and equipment whose unit cost is less than \$5,000. These assets do not have to be reported to SPA unless they are classified as “controlled” assets (7374).
- This code includes, but is NOT limited to:
  - Filing cabinet
  - Desk lamp
  - Fire extinguisher
  - Bulletin board



# Personal Property – Maintenance and Repair – Expensed – 7367

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- Purpose: To record payment for the maintenance and repair of fixed or moveable tangible assets. Includes labor with or without parts.
- This code includes, but is NOT limited to:
  - Fax machines
  - Telecopiers



# Investigation Expenses – 7295

- Purpose: To record the purchase of evidence and informant services as authorized by law. This code also includes background checks, criminal investigation or history checks, and driving history verification.



# Assign Codes to Purchases

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Identify the appropriate code for each purchase described. Use the Manual of Accounts handout.



# Objectives

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You are now able to ...

1. Identify object code resources
2. Interpret code descriptions
3. Discuss frequently used object codes
4. Assign codes to purchases

