

Department of Finance
UNIFORM CODES MANUAL
OBJECT (LINE ITEM)

Code Number	FB R _{2/} Title	Departmental Accounting Code Requirements		Governor's Budget _{1/}
		Manual System _{3/}	Automated Systems _{4/}	
10000	Personal Services _{6/}			
101001	Salaries and Wages	X		X
101003	Civil Service--Permanent		X	
101005	Authorized Positions			X
101006	Workload and Administrative Adjustments			X
101007	Positions Established			
101012	Reductions in Authorized Positions			
101013	Positions Reclassified			
101014	Positions Transferred In			
101015	Positions Transferred Out			
101016	Proposed New Positions			X
101017	Merit Salary Adjustments			X
101033	Civil Service--Temporary Help		X	
101035	Authorized Positions			X
101036	Workload and Administrative Adjustments			X
101037	Positions Established			
101042	Reductions in Authorized Positions			
101043	Positions Reclassified			
101044	Positions Transferred In			
101045	Positions Transferred Out			
101046	Proposed New Positions			X
101047	Merit Salary Adjustments			X
101063	Exempt/Statutory		X	
101065	Authorized Positions			X
101066	Workload and Administrative Adjustments			X
101067	Positions Established			
101072	Reductions in Authorized Positions			
101073	Positions Reclassified			
101074	Positions Transferred In			
101075	Positions Transferred Out			
101076	Proposed New Positions			X

1/ To be displayed in the Expenditures by Category and/or Changes in Authorized Positions if applicable. (NOTE: Include only a total for each of the lines entitled "Authorized Positions", "Workload and Administrative Adjustments", "Proposed New Positions" and "Merit Salary Adjustments"; i.e., do not report these objects by Civil Service or Exempt/Statutory classifications.)

2/ FB refers to Form 1099 (M=Misc, I=Int & N=NEC) and Box number on the form and the R refers to Reportable Amount Code from IRS Publication 1220.

3/ Minimum reporting level for manual accounting systems and budgetary reporting.

4/ Agencies with approval for an automated accounting system other than FISCAL.

5/ Refer to page OBJ-3 for a discussion of the relationship between categories (e.g., Personal Services, O.E.& E., Local Costs, Capital Costs, etc.) and the character of an appropriation (i.e., Support, Local Assistance, or Capital Outlay).

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101077	Merit Salary Adjustments			X
101083	Overtime (Other than Temporary Help)		X	
101088	Holiday Pay		X	
101089	Other Employee Payments (i.e. 401k)		X	
101090	Tips & Gratuities (Paid to State Employees)		X	
101099	Salaries and Wages Rate Recovery (Contra to 101001)		X	
103101	Staff Benefits	X		X
103103	OASDI		X	
103104	Dental Insurance		X	
103105	Health and Welfare Insurance		X	
103106	Retirement		X	
103107	Public Employees			
103112	Miscellaneous			
103113	Industrial			
103115	Patrol			
103116	Safety			
103117	State Teachers			
103122	Legislative			
103123	Judges and Justices			
103124	University of California			
103125	Workers' Compensation		X	
103126	Worker's Compensation Program Fee			
103127	Industrial Disability Leave		X	
103128	Part-Time, Seasonal, and Temporary Employee (PST) Retirement Administration Fee			
103129	Alternate Retirement Program (ARP) Administration Fee			
103130	Universal Service Fee			
103131	Employee Assistance Program Fee			
103132	Nonindustrial Disability Leave		X	
103133	Unemployment Insurance		X	
103134	Other		X	
103135	Life Insurance		X	
103136	Vision Care		X	
103137	Medicare Taxation		X	
103138	Health Benefit Administration Fee			
103139	Staff Benefits Rate Recovery (Contra to 103101)		X	
103140	Other Post-Employment Benefits (OPEB) Employer Contributions		X	
103145	Other Post-Employment Benefits (OPEB) Employer Paid Member Contributions		X	
103146	401(k) Employer Contributions - Employer Contributions to Savings Plus		X	
105141	Salary Savings	X	X	X
107171	Unallocated	X	X	X
108181	Budget Revision Pending	X	X	
109191	Special Adjustments	X	X	

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300000		<u>Operating Expense and Equipment</u>			X
311201		General Expense	X	X	
311204		Employee Relocation			
311205	M3 3	Dues and Memberships			
311206		Miscellaneous Office Supplies			
311207		Freight and Drayage			
311213	N1 1	Purchased Clerical and Nonprofessional Services			
311215	N1 1	Advertising			
311217	N1 1	Meetings, Conferences, Exhibits and Shows			
311223		Library Purchases (excluding UC, CSUC, and Other Educational Institutions) and Subscriptions			
311225	N1 1	Photography			
311226		Minor Equipment			
311227	N1 1	Office Equipment Rental, Maintenance, and Repairs			
311238		Not Otherwise Classified-Goods			
311239	N1 1	Not Otherwise Classified-Services/Rentals			
312241	N1 1	Printing	X	X	
312242	N1 1	Pamphlets, Leaflets, Brochures, and other similar items			
312243		Photocopy Paper			
312244	N1 1	Office Copier Expense (Rental, Maintenance and misc serv)			
312245	N1 1	Printed Forms and Stationery			
312246		Office Copier Supplies			
312247	N1 1	Microform			
312248	N1 1	Not Otherwise Classified			
313251	N1 1	Communications	X	X	
313252		Cell Phones, PDAs, Pagers			
313253		Central Communication (CALNET, Centrex, ATSS)			
313254		Fax			
313255	N1 1	Delivery Services (Messenger Services, Courier)			
313256	N1 1	Radio and Microwave Services			
313257		Telephone			
313258	N1 1	Not Otherwise Classified			
313259	N1 1	Maintenance			
314261		Postage	X	X	
314262		Stamps, Stamped Envelopes, Post Cards, Postage Due Charges, Registered and Certified Mail Charges, Post Office Box Rentals, and Parcel Post			
314263		Postage Meter (Rent, Repairs, Refills, etc.)			
314268		Not Otherwise Classified			

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315271		Insurance	X	X	
315273		Tort Liability			
315274		Vehicle			
315275		Aviation			
315276		Marine			
315277		Medical Malpractice			
315282		False Arrest			
315283		Individual and Blanket Surety Bonds			
315288		Not Otherwise Classified			
317291		Travel: In-State	X		
317292		Per Diem		X	
317293		State Vehicle--General Services		X	
317294		Commercial Air Transportation		X	
317295		Other Transportation		X	
317296		Private Car			
317297		Rental Car			
317301	N1 1	Taxi and Shuttle Service			
317302		Rail and Bus			
317303		Overtime Meals		X	
317305	N1 1	Travel Agency Management/Transaction Fees		X	
317308		Not Otherwise Classified		X	
318311		Travel: Out-of-State	X		
318312		Per Diem		X	
318314		Commercial Air Transportation		X	
318315		Other Transportation		X	
318316		Private Car			
318317		Rental Car			
318322		Rail, Bus, and Taxi			
318325	N1 1	Travel Agency Management/Transaction Fees		X	
318328		Not Otherwise Classified		X	
321331		Training	X	X	
321332	N1 1	Tuition and Registration Fees	X	X	
321333	N1 1	Training Films and Slides			
321334	M1 1	Training Facility Rental			
321335	N1 1	Interdepartmental and Commercial Contracts			
321337		Not Otherwise Classified (Goods)			
321338	N1 1	Not Otherwise Classified (Services)			

(Note: Do not include salaries
and wages or travel related to training.)

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			Manual System _{3/}	Automated Systems _{4/}	
323341		Facilities Operation	X	X	
323342		Rent--Buildings and Grounds (State-Owned)			
323343	M1 1	Rent--Buildings and Grounds (Non-State-Owned)			
323344	N1 1	Janitorial Services			
323345	N1 1	Security			
323346	N1 1	Recurring Maintenance Services (Goods use 323357)			
323347		Facility Planning--General Services (Space Management, Lease Management, etc.)			
323348	N1 1	Waste Removal			
323352	N1 1	Special Repairs and Deferred Maintenance			
323353	N1 1	Alterations			
323357		Not Otherwise Classified (Goods)			
323358	N1 1	Not Otherwise Classified (Services)			
324361		Utilities	X	X	
324362		Electricity			
324363		Natural Gas			
324364		Liquid Petroleum Gas			
324365		Propane for Heating			
324366		Heating Oil			
324367		Water			
324372		Sewer			
324378		Not Otherwise Classified			
325382		Consultant and Professional Services-Interdepartmental	X	X	
325383		Accounting			
325384		Administrative			
325385		Architectural			
325386		Auditing			
325387		Collection Services			
325388		Compliance Inspection and Investigations			
325392		Engineering			
325393		Health and Medical			
325394		Legal (Witness Fees, Filing Fees, Contract Review, etc.; Excluding Attorney General)			
325395		DPA Collective Bargaining Charges			
325396		Attorney General			
325397		Office of Administrative Hearings			
325398		Other			

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326402		Consultant and Professional Services-External	X	X	
326403	N1 1	Accounting			
326404	N1 1	Administrative			
326405	N1 1	Architectural			
326406	N1 1	Auditing			
326407	N1 1	Collection Services			
326408	N1 1	Compliance Inspectors and Investigations			
326409	N1 1	Information Technology			
326412	N1 1	Engineering			
326413	M6 6	Health and Medical			
326414	N1 1	Legal (Witness Fees, Filing Fees, Notaries Public Fees, etc.)(excludes Attorney Fees)			
326415	N1 1	Attorney Fees (Services provided to agency)			
326418	N1 1	Other Services			
326419		Non-Taxable Reimbursed Expenses (Non-employees only) (Accounted for by Receipts & Travel Claims)			
326420	N1 1	Taxable Reimbursed Expenses (Non-employees only)(Meals, mileage, etc. in excess of approved rates)			
327421		Departmental Services	X		
327422		Office Services		X	
327423		Technical Services		X	
327424		EDP Services		X	
327425		Equipment Pool		X	
327426		Other		X	
327427		Indirect Distributed Cost		X	
328428		Consolidated Data Centers	X	X	
329431		Information Technology	X	X	
329434		Interagency Agreement			
329435	N1 1	Not Otherwise Classified – Services (Maintenance, Security Services, Archival Services, etc.)			
329436		Supplies (Paper, Toner, etc.)			
329445		Software (Purchase, License)			
329446		Hardware (Purchase, Lease)			
329447		Data Lines (T1, DS3, etc.)			
329448		Internet Service Provider			
329449	N1 1	Electronic Waste Recycling and Disposal Fees			
330437		Central Administrative Services			
330438		Pro Rata	X	X	
330439		SWCAP	X	X	

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			Manual System ₃	Automated Systems ₄	
332451		Equipment	X	X	
332452		Replacement			
332453		Office Equipment (Exclude Chairs, Desks, Credenzas, etc.)			
332454		Passenger Motor Vehicles			
332455		Other Motor Vehicles			
332456		Household Equipment and Furnishings			
332457		Machinery, Implements, and Major Tools			
332462		Scientific Instruments and Apparatus			
332463		Maps, Films, and Paintings			
332464		Educational Equipment			
332465		Livestock			
332466		Electronic Data Processing			
332468		Other			
332472		Additional			
332473		Office Equipment (Exclude Chairs, Desks, Credenzas, etc.)			
332474		Passenger Motor Vehicles			
332475		Other Motor Vehicles			
332476		Household Equipment and Furnishings			
332477		Machinery, Implements, and Major Tools			
332482		Scientific Instruments and Apparatus			
332483		Maps, Films, and Paintings			
332484		Educational Equipment			
332485		Livestock			
332486		Electronic Data Processing			
332488		Other			
333501		Other Items of Expense	X	X	
333502	N1 1	Subsistence and Personal Care			
333503		Clothing and Personal Supplies			
333505		Recreation and Religion Supplies (Services use 326418)			
333506		Foodstuffs			
333507		Foster Care (IRC Sec 131 Exempt)			
333512	N1 1	Quartering and Housekeeping			
333513	N1 1	Laundry Services (Supplies use 333568)			
333514	N1 1	Miscellaneous Client Services			
333515		Agricultural Supplies			
333516		Chemicals, Drugs, Medicines and Medical and Lab Supplies			
333517		Educational Supplies			
333520		Uniform Allowances			
333522		Law Enforcement Materials			

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333523		Structural Materials			
333524		Vehicle Operations (Excluding Insurance and Depreciation; For Use by Departments Maintaining Their Own Vehicles)			
333525		Gasoline			
333526		Propane			
333527		Oil and Lubrication			
333532		Tires and Tubes			
333533	N1 1	Maintenance and Repair Services (Supplies use 333536)			
333534	N1 1	Washing			
333535	N1 1	Towing			
333536		Other Vehicle Operations			
333540		Exceptional Energy/Resources Purchases ^{6/}			
333545	I1 1	Late Payment Penalties - GC 927 et seq.			
333568		Not Otherwise Classified (Goods)			
333569	N1 1	Not Otherwise Classified (Services)			
333570	M3 3	Not Otherwise Classified (Misc)	X	X	
337571		Unallocated	X	X	
338581		Budget Revision Pending	X	X	
339591		Special Adjustments	X	X	
400000		<u>Special Items of Expense</u>			X
441601		Debt Service	X		X
441602	I1 1	Interest		X	
441603		Principal		X	
441608	I1 1	Other		X	
442612		Depreciation and Amortization	X	X	X
443609	N1 1	Attorney Fees (Services NOT provided to agency; fees segregated from clients' award)	X	X	X
443610	M10 C	Payments to Attorneys - IRC 6045 (f) (includes client proceeds)	X	X	X
443611	M3 3	Tort Payments - Other punitive and damages that do NOT involve physical or personal injury. (DO NOT include attorneys fees. See 443610)	X	X	X
443613		Tort Payments - Compensatory awards involving physical or personal injury.(DO NOT include attorneys fees. See 443610)	X	X	X
444614		Taxes and Assessments	X	X	X
445615	N1 1	Special Demonstration Projects	X	X	X
446616	N1 1	Board of Control Claims	X	X	X
447618	M3 3	Evidence	X	X	X
447619	I1 1	Distributed Interest (not late penalties or debt service)			
448621	M3 3	Scholarships, Grants, and Fellowships (services performed)	X	X	X
448622		Scholarships, Grants, and Fellowships (services not performed)	X	X	X
449623		Retirement Disbursements	X	X	X
450624		Disability Benefits	X	X	X

^{6/} This account shall only be used upon written approval of Fiscal Systems and Consulting Unit, Department of Finance

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451625		Death Benefits	X	X	X
452626		Loans (Exclude Local Govt), Transfers and Other Non-expenditure Disbursements	X	X	X
452627		Interagency pass -- through Disbursement	X	X	X
453628		Sales Discounts	X	X	X
453629		Purchase for Sale	X	X	X
453630	M3 3	Prize Payments	X	X	X
454632		Other	X	X	X
500000		<u>Unclassified</u>			X
555651		Scheduled (Info. Only)			
556661		Cost of Living Adjustments	X	X	
557671		Unallocated	X	X	
558681		Budget Revision Pending	X	X	
559691		Special Adjustments	X	X	
560696		Unscheduled (Info. Only)			
600000		<u>Local Costs</u>			
661701		Grants and Subventions	X		X
661702		Governmental		X	
661703		Non-Governmental (Including Non-Profit Entities)			
661704	M1 1	Rents and Leases		X	
661705	M6 6	Medical and Health Care Payments		X	
661706	M3 3	Other Misc Payments & Services		X	
661707		Goods		X	
662711		State Mandates	X	X	X
664731		Loans	X	X	X
665741		Local Administration	X	X	X
666751		Other	X	X	X
667771		Unallocated	X	X	X
668781		Budget Revision Pending	X	X	
669791		Special Adjustments	X	X	X
800000		<u>Capital Costs</u>			
871801	N1 1	Master Planning	X	X	X
873811		Acquisition	X	X	X
875821	N1 1	Programming	X	X	X
877831	N1 1	Preliminary Plans	X	X	X
879836	N1 1	Working Drawings	X	X	X
879837	N1 1	Performance Criteria	X	X	X
881841	N1 1	Construction	X	X	X
881842	N1 1	Construction Contractors	X	X	X
881843	N1 1	Construction Fees	X	X	X

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881844		Service District Assessments	X	X	X
881849	N1 1	Design Build	X	X	X
882851		Equipment	X	X	X
883855	N1 1	Lease Purchase	X	X	X
884861	N1 1	Minor	X	X	X
887871		Unallocated	X	X	X
888881		Budget Revision Pending	X	X	
889891		Special Adjustments	X	X	X
900000		<u>Internal Cost Recovery</u>			
991912		Internal Cost Recovery	X	X	X