

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/	CALSTARS Departments 5/	
100000	<u>Personal Services 6/</u>				
101001	Salaries and Wages	X			X
101003	Civil Service--Permanent		X	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	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	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) and Box number on the form and the R refers to SAM 8422.19 RPI code.

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

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

5/ CALSTARS Departments-departments that use CALSTARS for their accounting requirements.

6/ 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	X	
101088		Holiday Pay		X	X	
101089		Other Employee Payments (i.e. 401K)		X	X	
101090		Tips & Gratuities (Paid to State Employees)		X	X	
101099		Salaries and Wages Rate Recovery (Contra to 101001)		X	X	
103101		Staff Benefits	X			X
103103		OASDI		X	X	
103104		Dental Insurance		X	X	
103105		Health and Welfare Insurance		X	X	
103106		Retirement		X	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	X	
103127		Industrial Disability Leave		X	X	
103132		Nonindustrial Disability Leave		X	X	
103133		Unemployment Insurance		X	X	
103134		Other		X	X	
103135		Life Insurance		X	X	
103136		Vision Care		X	X	
103137		Medicare Taxation		X	X	
103139		Staff Benefits Rate Recovery (Contra to 103101)		X	X	
105141		Salary Savings	X	X	X	X
107171		Unallocated	X	X	X	X
108181		Budget Revision Pending	X	X	X	
109191		Special Adjustments	X	X	X	

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300000		<u>Operating Expense and Equipment</u>				X
311201		General Expense	X	X	*	
311204		Employee Relocation			X	
311205	M3 3	Dues and Memberships			X	
311206		Miscellaneous Office Supplies			X	
311207		Freight and Drayage			X	
311213	M7 7	Purchased Clerical and Nonprofessional Services			X	
311215	M7 7	Advertising			X	
311217	M7 7	Meetings, Conferences, Exhibits and Shows			X	
311223		Library Purchases (excluding UC, CSUC, and Other Educational Institutions) and Subscriptions			X	
311225	M7 7	Photography			X	
311226		Minor Equipment			X	
311227	M7 7	Office Equipment Rental, Maintenance, and Repairs			X	
311238		Not Otherwise Classified-Goods			X	
311239	M7 7	Not Otherwise Classified-Services/Rentals			X	
312241	M7 7	Printing	X	X	*	
312242	M7 7	Pamphlets, Leaflets, Brochures, and other similar items			X	
312243		Photocopy Paper			X	
312244	M7 7	Office Copier Expense (Rental, Maintenance and misc serv)			X	
312245	M7 7	Printed Forms and Stationery			X	
312246		Office Copier Supplies			X	
312247	M7 7	Microform			X	
312248	M7 7	Not Otherwise Classified			X	
313251	M7 7	Communications	X	X	*	
313252		Cell Phones, PDAs, Pagers			X	
313253		Central Communication (CALNET, Centrex, ATSS)			X	
313254		Fax			X	
313255	M7 7	Delivery Services (Messenger Services, Courier)			X	
313256	M7 7	Radio and Microwave Services			X	
313257		Telephone			X	
313258	M7 7	Not Otherwise Classified			X	
313259	M7 7	Maintenance			X	
314261		Postage	X	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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			Manual System ^{3/}	Automated Systems ^{4/}	CALSTARS Departments ^{5/}	
315271		Insurance	X	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	X	
317293		State Vehicle--General Services		X	X	
317294		Commercial Air Transportation		X	X	
317295		Other Transportation		X	X	
317296		Private Car				
317297		Rental Car				
317301	M7 7	Taxi and Shuttle Service				
317302		Rail and Bus				
317303		Overtime Meals		X	X	
317305	M7 7	Travel Agency Management/Transaction Fees		X	X	
317308		Not Otherwise Classified		X	X	
318311		Travel: Out-of-State	X		*	
318312		Per Diem		X	X	
318314		Commercial Air Transportation		X	X	
318315		Other Transportation		X	X	
318316		Private Car				
318317		Rental Car				
318322		Rail, Bus, and Taxi				
318325	M7 7	Travel Agency Management/Transaction Fees		X	X	
318328		Not Otherwise Classified		X	X	
321331		Training	X	X	*	
321332	M7 7	Tuition and Registration Fees	X	X	X	
321333	M7 7	Training Films and Slides			X	
321334	M1 1	Training Facility Rental			X	
321335	M7 7	Interdepartmental and Commercial Contracts			X	
321337		Not Otherwise Classified (Goods)			X	
321338	M7 7	Not Otherwise Classified (Services)			X	

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

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			Manual System ^{3/}	Automated Systems ^{4/}	CALSTARS Departments ^{5/}	
323341		Facilities Operation	X	X	*	
323342		Rent--Buildings and Grounds (State-Owned)			X	
323343	M1 1	Rent--Buildings and Grounds (Non-State-Owned)			X	
323344	M7 7	Janitorial Services			X	
323345	M7 7	Security			X	
323346	M7 7	Recurring Maintenance Services (Goods use 323357)			X	
323347		Facility Planning--General Services (Space Management, Lease Management, etc.)			X	
323348	M7 7	Waste Removal			X	
323352	M7 7	Special Repairs and Deferred Maintenance			X	
323353	M7 7	Alterations			X	
323357		Not Otherwise Classified (Goods)			X	
323358	M7 7	Not Otherwise Classified (Services)			X	
324361		Utilities	X	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	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	M7 7	Accounting			X	
326404	M7 7	Administrative			X	
326405	M7 7	Architectural			X	
326406	M7 7	Auditing			X	
326407	M7 7	Collection Services			X	
326408	M7 7	Compliance Inspectors and Investigations			X	
326409	M7 7	Information Technology			X	
326412	M7 7	Engineering			X	
326413	M6 6	Health and Medical			X	
326414	M7 7	Legal (Witness Fees, Filing Fees, Notaries Public Fees, etc.)(excludes Attorney Fees)			X	
326415	M7 7	Attorney Fees (Services provided to agency)			X	
326418	M7 7	Other Services			X	
326419		Non-Taxable Reimbursed Expenses (Non-employees only) (Accounted for by Receipts & Travel Claims)			X	
326420	M7 7	Taxable Reimbursed Expenses (Non-employees only)(Meals, mileage, etc. in excess of approved rates)			X	
327421		Departmental Services	X		*	
327422		Office Services		X	X	
327423		Technical Services		X	X	
327424		EDP Services		X	X	
327425		Equipment Pool		X	X	
327426		Other		X	X	
327427		Indirect Distributed Cost		X	X	
328428		Consolidated Data Centers	X	X	X	
329431		Information Technology	X	X	*	
329434		Interagency Agreement			X	
329435	M7 7	Not Otherwise Classified – Services (Maintenance, Security Services, Archival Services, etc.)			X	
329436		Supplies (Paper, Toner, etc.)			X	
329445		Software (Purchase, License)			X	
329446		Hardware (Purchase, Lease)			X	
329447		Data Lines (T1, DS3, etc.)			X	
329448		Internet Service Provider			X	
329449	M7 7	Electronic Waste Recycling and Disposal Fees			X	
330437		Central Administrative Services				
330438		Pro Rata	X	X	X	
330439		SWCAP	X	X	X	

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332451		Equipment	X	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	M7 7	Subsistence and Personal Care			X	
333503		Clothing and Personal Supplies			X	
333505		Recreation and Religion Supplies (Services use 326418)			X	
333506		Foodstuffs			X	
333507		Foster Care (IRC Sec 131 Exempt)			X	
333512	M7 7	Quartering and Housekeeping			X	
333513	M7 7	Laundry Services (Supplies use 333568)			X	
333514	M7 7	Miscellaneous Client Services			X	
333515		Agricultural Supplies			X	
333516		Chemicals, Drugs, Medicines and Medical and Lab Supplies			X	
333517		Educational Supplies			X	
333520		Uniform Allowances			X	
333522		Law Enforcement Materials			X	

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333523		Structural Materials			X	
333524		Vehicle Operations (Excluding Insurance and Depreciation; For Use by Departments Maintaining Their Own Vehicles)			X	
333525		Gasoline				
333526		Propane				
333527		Oil and Lubrication				
333532		Tires and Tubes				
333533	M7 7	Maintenance and Repair Services (Supplies use 333536)				
333534	M7 7	Washing				
333535	M7 7	Towing				
333536		Other Vehicle Operations				
333540		Exceptional Energy/Resources Purchases ^{7/}			X	
333545	I1 5	Interest Penalties (Per SAM 8474)			X	
333568		Not Otherwise Classified (Goods)			X	
333569	M7 7	Not Otherwise Classified (Services)			X	
333570	M3 3	Not Otherwise Classified (Misc)	X	X	X	
337571		Unallocated	X	X	X	
338581		Budget Revision Pending	X	X	X	
339591		Special Adjustments	X	X	X	
400000		<u>Special Items of Expense</u>				X
441601		Debt Service	X			X
441602	I1 5	Interest		X	X	
441603		Principal		X	X	
441608	I1 5	Other		X	X	
442612		Depreciation and Amortization	X	X	X	X
443609	M7 7	Attorney Fees (Services NOT provided to agency; fees segregated from clients' award)	X	X	X	X
443610	M13 C	Payments to Attorneys - IRC 6045 (f) (includes client proceeds)	X	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	X
443613		Tort Payments - Compensatory awards involving physical or personal injury.(DO NOT include attorneys fees. See 443610)	X	X	X	X
444614		Taxes and Assessments	X	X	X	X
445615	M7 7	Special Demonstration Projects	X	X	X	X
446616	M7 7	Board of Control Claims	X	X	X	X
447618	M3 3	Evidence	X	X	X	X
448621	M3 3	Scholarships, Grants, and Fellowships (services performed)	X	X	X	X
448622		Scholarships, Grants, and Fellowships (services not performed)	X	X	X	X
449623		Retirement Disbursements	X	X	X	X
450624		Disability Benefits	X	X	X	X

^{7/} 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	X
452626		Loans (Exclude Local Govt), Transfers and Other Non-expenditure Disbursements	X	X	X	X
452627		Interagency pass -- through Disbursement	X	X	X	X
453628		Sales Discounts	X	X	X	X
453629		Purchase for Sale	X	X	X	X
453630	M3 3	Prize Payments	X	X	X	X
454632		Other	X	X	X	X
500000		<u>Unclassified</u>				X
555651		Scheduled (Info. Only)				
556661		Cost of Living Adjustments	X	X	X	
557671		Unallocated	X	X	X	
558681		Budget Revision Pending	X	X	X	
559691		Special Adjustments	X	X	X	
560696		Unscheduled (Info. Only)				
600000		<u>Local Costs</u>				
661701		Grants and Subventions	X		*	X
661702		Governmental		X	X	
661703		Non-Governmental (Including Non-Profit Entities)				
661704	M1 1	Rents and Leases		X	X	
661705	M6 6	Medical and Health Care Payments		X	X	
661706	M3 3	Other Misc Payments & Services		X	X	
661707		Goods		X	X	
662711		State Mandates	X	X	X	X
664731		Loans	X	X	X	X
665741		Local Administration	X	X	X	X
666751		Other	X	X	X	X
667771		Unallocated	X	X	X	X
668781		Budget Revision Pending	X	X	X	
669791		Special Adjustments	X	X	X	X
800000		<u>Capital Costs</u>				
871801	M7 7	Master Planning	X	X	X	X
873811		Acquisition	X	X	X	X
875821	M7 7	Programming	X	X	X	X
877831	M7 7	Preliminary Plans	X	X	X	X
879836	M7 7	Working Drawings	X	X	X	X
881841	M7 7	Construction	X	X	X	X
881842	M7 7	Construction Contractors	X	X	X	X
881843	M7 7	Construction Fees	X	X	X	X

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881844		Service District Assessments	X	X	X	X
882851		Equipment	X	X	X	X
883855	M7 7	Lease Purchase	X	X	X	X
884861	M7 7	Minor	X	X	X	X
887871		Unallocated	X	X	X	X
888881		Budget Revision Pending	X	X	X	
889891		Special Adjustments	X	X	X	X
900000		<u>Internal Cost Recovery</u>				
991912		Internal Cost Recovery	X	X	X	X