Nonpersonal services

For all nonpersonal services, you must array your planned expenses by major object of expenditure unless a more detailed subobject submission is required.

The purpose of collecting budget information at the more detailed subobject level for these selected subobjects is to better identify these areas of cost and to more completely understand the impact of agency based rate changes. In other cases, the subobject detail represents an area targeted for cost control and/or management, or an area where better tracking of costs are needed.

Institutions of higher education do not need to apply the VITA-related subobjects, except for subobject 1216.

1205	Seat Management Services
1214	Postal Services
1215	Printing Services
1216	Telecommunications Services (provided by VITA)
1217	Telecommunications Services (provided by non-state vendor)
1218	Telecommunications Services (provided by another state agency)
1241	Auditing Services
1242	Fiscal Services
1243	Attorney Services
1244	Management Services
1245	Personnel Management Services
1246	Public Informational and Public Relations Services
1247	Legal Services
1248	Media Services
1271	Information Management Design and Development Services (provided by VITA)
1272	VITA Pass Thru Charges (New)
1273	Information Management Design and Development Services (provided by another State agency (not VITA) or vendor)
1274	Computer Hardware Maintenance Services
1275	Computer Software Maintenance Services
1276	Computer Operating Services (provided by VITA)
1277	Computer Operating Services (provided by another State agency (not VITA) or vendor)
1278	VITA Information Technology Infrastructure Services (Provided by VITA)
1279	Computer Software Development Services
1321	Coal
1322	Gas
1323	Gasoline
1324	Oil
1325	Steam

1326	Wood Fuels
1431	Categorical Aid to Local Governments and Constitutional Officers (Not Technology)
1432	Payments in Lieu of Taxes
1433	General Revenue Sharing
1434	Disaster Recovery Categorical Aid to Local Governments
1435	Special Payments to Localities
1436	Categorical Aid to Local Governments and Constitutional Officers for Technology
1441	Payments to Substate Entities
1442	Payments to Individuals
1451	Grants to Intergovernmental Organizations
1452	Grants Nongovernmental Organizations
1453	Out-of-State Political Entities
1455	Disaster Recovery Grants to Other State Agencies
1456	Disaster Recovery Grants to Nongovernmental Organizations
1511	Aircraft Insurance
1512	Automobile Liability
1513	Flood Insurance
1514	Inland Marine Insurance
1515	Marine Insurance
1516	Property Insurance
1517	Boiler and Machinery
1521	Computer Capital Leases
1522	Central Processor Capital Leases
1523	Computer Software Leases
1524	Equipment Capital Leases
1525	Building Capital Leases
1526	Land Capital Leases
1527	Land and Building Capital Leases
1531	Computer Rentals (not mainframe)
1533	Computer Software Rentals
1534	Equipment Rentals
1535	Building Rentals
1536	Land Rentals
1537	Land and Building Rentals
1538	Building Rentals – State Owned Facilities - New
1539	Building Rentals – Non-State Owned Facilities - New
1542	Electrical Service Charges
1543	Refuse Service Charges
1544	Water and Sewer Service Charges
1547	Private Vendor Service Charges
1551	General Liability Insurance
1552	Money and Securities Insurance
1553	Medical Malpractice
1554	Surety Bonds

1555	Workers' Compensation
1561	Computer Peripheral Installment Purchases
1562	Computer Processor Installment Purchases
1563	Computer Software Installment Purchases
2211	Desktop Client Computers (microcomputers)
2212	Mobile Client Computers (microcomputers)
2214	Mainframe Computers and Components
2215	Network Servers
2216	Network Components
2217	Other Computer Equipment
2218	Computer Software Purchases
2219	Development Tools Purchases
3111	Bond Issuance Expenses
3112	Bond Issuance Fees
3113	General Obligation Bond Financing
3114	General Obligation Bond Interest Retirement
3115	Revenue Bond Financing
3116	Revenue Bond Interest Retirement
3117	Revenue Bond Principal Retirement
3121	Anticipation Loan Interest Retirement – Not drawdown or mortgage loans
3131	Anticipation Loan Interest Retirement – Drawdown and Mortgage Loans
3132	Mortgage Loan Interest Retirement
3195	Undistributed Obligations
3196	Indirect Cost Recoveries from Auxiliary Programs for Obligations
3198	Inter-Agency Recoveries for Obligations
3199	Intra-Agency Recoveries for Obligations

Definitions for these subobject codes can be found on the DPB Web site.

If your agency intends to expend in subobjects other than those arrayed above, you may use the appropriate designated convenience codes for the balance. For example, if your expenses in the 1200 major object of expense are greater than the total of the detailed subobject codes, you may put the additional dollars in convenience subobject 1295. All the allowable nonpersonal convenience codes are:

1295	Undistributed Contractual Services
1395	Undistributed Supplies and Materials
1495	Undistributed Transfer Payments
1595	Undistributed Continuous Charges
2195	Undistributed Property and Improvements
2295	Undistributed Equipment
2395	Undistributed Plant and Equipment
3195	Undistributed Obligations

For nonpersonal services not specifically listed in the required subobject codes, use **ONLY** the designated convenience codes listed above. ***Do not use any other budgetary nonpersonal services convenience codes, including those in Section D of the Expenditure Structure or elsewhere.*** (Note: For institutions of higher education, recoveries should include the appropriate recovery subobject code.)