

	Department of Finance Object Code Listing				
	Object Code	Budget Category Names	Budget Category Number	Subject	Examples of Charges
522000	Fringe Benefits	2		Workmen's Compensation Premium	Workmen's Compensation Premium Cost.
523000	Fringe Benefits	2		Uniform Allowance	Unionized/Contractual Uniform Allowance.
541000	Supplies	3		Office Supplies	Paper, pencils, tape, stapler, usb drive, toner, supplies to operate the office/agency - non-capital asset in nature.
541100	Supplies	3		Operating Supplies	Items that are none administrative in nature, but needed to operate the office/agency - non - capital in nature. (i.e. Drinking Water for Office, Gas for Generator, etc.)
541200	Supplies	3		Automotive Supplies	Tires, gas, brakes, all supplies related to automobile
542000	Supplies	3		Facilities Repair and Maintenance Supplies	Hand tools, paint, minor building supplies, fixtures - non-capital asset in nature.
542100	Supplies	3		Small Tools and Minor Equipment	Trackable Items (See DPP Listing). Equipment under \$4,999 to include shipping cost.
543100	Supplies	3		Food and Catering	Food related items and catering services
544000	Supplies	3		Medical Supplies	Medication and medical supplies - non-capital asset in nature.
545200	Supplies	3		References, Manuals, and Periodicals	Manuals, training materials, textbooks, ebooks, and newspaper - (example: Lexis Nexis)
546000	Supplies	3		Data Processing Software	Software programs for operational use to include Adobe, Sage, eCivis, and Open.gov, etc. For software maintenance and subscriptions only tied to software.
546100	Supplies	3		Uniforms and Clothing	Unlike uniform allowance, which requires a union contract, this expense code is used for other clothing and uniforms approved by department's management team.
531100	Other Services	4		Debris Removal and Bin Waste Rental	Garbage removal, trees, disposable, waste disposal, and rental of bins for waste.
532000	Other Services	4		Facilities Repairs and Maintenance	Labor cost associated with repairs, and maintenance of facilities - to include grounds keeping.
532100	Other Services	4		Automotive Repair and Maintenance	Repair and maintenance of cars, boats, helicopters, and planes, etc. - To include Vehicle Registration (registration is a service to keep vehicle in use).
533000	Other Services	4		Rental of Land and Buildings	Rentals to include storage, office space, buildings, land, and parking spaces.
533020	Other Services	4		Rental Machines and Equipment	Rentals to include printing machines, heavy equipment, supplies, post office boxes, and restrooms.
534000	Other Services	4		Professional Services	Services from an individual or firm with specialized skills, knowledge, and resources not available within a department. Examples include janitorial work, wood cutting, equipment rental, catering, security, water delivery, fire-fighting.
534100	Other Services	4		Security Services	Provide security services with or without a contract.
534110	Other Services	4		Training	Training and conference fees
535000	Other Services	4		Communication	All mediums of communication to include telephone, internet, and radios, etc. Communication for operational use.
535010	Other Services	4		Advertising and Promotion	Logos, banners, t-shirts, pamphlets, and electronic billboards that brings or promotes awareness of government initiatives.
535020	Other Services	4		Printing and Binding	Actual printing and collating of information for non-advertising use. (Examples: Budget books)
536000	Other Services	4		Transportation - Not Travel	Messenger services, delivery services, trucking, barge services, mileage reimbursement, and freight.
537000	Other Services	4		In & Out Patient Services	Involves a visit to doctor and/or a visit where admitted to a hospital or health care facility for a day or more for any health reasons.
560000	Other Services	4		Travel Reimbursement and Accommodations	Travel reimbursement and accommodations to include hotel and airline, etc.
560001	Other Services	4		Travel Cash Advance	Payments in advance to receive travel allowance prior to travel. *(10 Days Before Travel)

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Object Code	Budget Category Names	Budget Category Number	Subject	Examples of Charges
560002	Other Services	4	Client Travel	Non-governmental employee travel binded by a contract agreement and memorandum of understanding. Memorandum of understanding for individual or program. (Example: Foster care program)
560100	Other Services	4	Purchase Bulk Tickets	For purchasing of bulk tickets for airline and ferry. (Travel related)
561000	Other Services	4	Insurance	Insurance for Government vehicles, buildings, and persons, etc.
562000	Other Services	4	Judgements Indemnities	Court order and settlement documents.
563000	Other Services	4	Grants to Agencies	Federal Grants that passes from central government to another agency to include semi-autonomous agencies.
563100	Other Services	4	Grants to Private Organizations and Individuals	Grants, Memorandum of Agreement/Understanding, and allotments for organizations to include non-profit, program providers, and other related activities. (i.e. Women's Coalition, Child Care Providers),
563200	Other Services	4	Relief to Individuals	Community assistance for relief of hardship. (i.e payments for WAPA, supplies to new mothers, and monthly child care vouchers)
563300	Other Services	4	Indirect Cost	Cost based on Federal Expenditures (Departmental vs Central)
564100	Other Services	4	Other Services, NOC	General expense code utilized only when there is no other object code to be defined under the Other Services category. Service type activity.
564110	Other Services	4	Contractual Employment - General	Contractual Workers funded by the General and Local Fund
564120	Other Services	4	Contractual Employment - Federal	Contractual Workers funded by the Federal Fund
564600	Other Services	4	Subsidies	Government assistance to businesses to help keep prices low. (Bus & Ferry Subsidies)
564610	Other Services	4	Credit Card Expenditures (New)	Payments made based on charges to the US Bank corporate credit cards.
564630	Other Services	4	Membership Dues (New)	Dues paid to sustain an active status in a particular club or association on behalf of GVI
564650	Other Services	4	Stipends (New)	Money paid to individuals for temporary work that's gov't related such as board members appointed by the government. Taxable wages earned not eligible and should be processed through payroll.
570100	Capital Outlay	7	Subscription-based Improvements (New)	Useful life of 5yrs. Threshold to be discussed. Intangible item
571000	Capital Outlay	7	Buildings and Improvements	Useful life of 40yrs. Threshold equal to or greater than \$50,000.00
571100	Capital Outlay	7	Land and land Improvements	Useful life of 20yrs. Fences, Lighting in area. Threshold equal to or greater than \$100,000.00
571300	Capital Outlay	7	Infrastructure	Useful life of 30yrs. Threshold equal to or greater than \$200,000.00
575000	Capital Outlay	7	Machine & Equipment	Useful life of 5yrs. Threshold equal to or greater than \$5,000.00
577100	Capital Outlay	7	Capital Leasehold Improvements (New)	Improvements or upgrades to customize rental property to satisfy the particular need of a specific tenant in which a lease agreement supports. Threshold equal or greater than \$50,000.00.
530000	Other Services	5	Electricity	Recurring Electricity Cost
531010	Other Services	5	Water	Recurring Utility Water Cost

*Please contact your **Accounting Analyst** in Accounts Payable (AP) if you need further clarification on an object code/expense code listed above.

*Please contact your **Financial Reporting Analyst** in General Ledger (GL) if you need access to any of the object/expense codes above.

*Please contact your Capital Asset Coordinator on any complex inquiries around Capital Outlay and GASB updates pertaining to Capital Outlay.

<u>Accounting Analyst</u>	<u>Extension</u>	<u>Financial Reporting Analyst</u>	<u>Extension</u>	<u>Capital Asset Coordinator</u>
Ms. Jasmine Springette	2281	Ms. Crystal David	2146	Ms. Nazareen Stephen - Ext. 2283
Ms. Sylvia Amaro	2233	Ms. Trabert Graneau	2325	Ms. Deney Matthew - Ext. 4030
Ms. Daneeze Silcott-Lambe	4030	Mr. Elijah Samuel (Manager)	2327	
Ms. Tahena Ayala	4030			