# Budget Coding Definitions

## Chart of Accounts Crosswalks

The examples in these table are provided only as a generic guide of the general scope of potential expenditures and are not related to determinations of allowability or allocability for any particular federal grant program. Subgrantees should pay close attention to the **Object Code** **definitions** provided in the following to determine the appropriate categorization of expenditures.

### Instruction (0010-2000)

#### Program Code Description

Instruction includes those activities dealing directly with the interactions between staff and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other locations such as those involving co-curricular activities. Instruction also may be provided through some other approved media such as television, radio, telephone, or correspondence. Included are the activities of paraprofessionals (aides) or classroom assistants of any type, which assist teachers in the instructional process.

**Note:** Training for teachers should not be coded to an instructional program, but to 2213, Instructional Staff Training Services.

#### Object Codes

| **Salaries and Benefits (0100, 0200)** | **Purchased Professional and Technical Services**  **(0300);**  **Employee Training and Development (0350)** | **Other Purchased Services (0500); Student Transportation (0510);**  **Travel, Registration, and Entrance (0580); Services Purchased WITHIN the BOCES (or AU) (0591); Purchased Services from Districts by Charter Schools (0594)** | **Supplies**  **(0600);**  **Books and Periodicals (0640); Electronic Media (Software) (0650)** | **Capitalized Equipment (0730); Technology Equipment (0734);**  **Non-Capitalized Equipment (0735)\*** | **Other (800); Internal Transportation Billing (0851)** |
| --- | --- | --- | --- | --- | --- |
| Teachers, Tutors, Coaches (working directly with students), Substitute Teachers, Teacher's Aides, Reading or Math Interventionists, Instructional Paraprofessionals (all positions are on staff) | Contracted Teachers, Instructors, Interventionists or Substitute Teachers (those that are not an official employee) | Travel, Lodging, Meals, Mileage, (Per-diem reimbursements), conference registration or entrance fees, field trips  Internet Fees, Site Licenses  Printing | General Supplies, Textbooks, Instructional Aids, Instructional Software (below capitalization threshold), Electronic Media, Books and Periodicals | Furniture, Fixtures, Equipment, Technology-related Hardware  Instructional Software (over the capitalization threshold) | Dues and Fees, Internal Charge or Reimbursement Accounts (Printing, or Transportation Services)  Indirect Costs, SW Plan Distribution |

\*See description for use of 0730 vs. 0735

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### Support Services (2100, 2200, 2600, 2800, 3300)

#### Program Code Description

Support service programs are those activities, which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.

* **2100 Support Services - Students**. Activities designed to assess and improve the well-being of students and to supplement the teaching process. These services pertain to interaction between students and teachers by designing the educational program for the needs of individual students.
* **2200 Support Services - Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interaction between students and teachers, focusing on designing the curriculum, *training staff on training methods* *(see 2210 below*), assessing the student’s learning and retention of the subject matter and delivering and coordinating such activities.
* **2600 Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and near schools.
* **2700 Student Transportation Services.** Activities concerned with the transportation of students to and from their places of residence and the public schools in which enrolled, including any site attended for special education or vocational education, and to and from one school of attendance and another in vehicles owned or rented and operated by the school district or under contract with the school district. This would include all school activities.
* **2800 Support Services - Central.** Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, data processing, and risk management services.
* **2900 Other Support Services.** All other support services not classified elsewhere in the 2000 series. Example: Securing and providing for volunteers.
* **3300 Community Services.** Activities concerned with providing community services to students, staff or other community participants.

#### Object Codes

| **Salaries and Benefits**  **(0100, 0200)** | **Purchased Professional and Technical Services**  **(0300);**  **Employee Training and Development (0350)** | **Other Purchased Services (0500); Student Transportation (0510);**  **Travel, Registration, and Entrance (0580); Services Purchased WITHIN the BOCES (or AU) (0591); Purchased Services from Districts by Charter Schools (0594)** | **Supplies and Materials**  **(0600);**  **Books and Periodicals (0640); Electronic Media (Software) (0650)** | **Capitalized Equipment (0730);**  **Technology Equipment (0734);**  **Non-Capitalized Equipment (0735)\*** | **Other (800);**  **Internal Transportation Billing (0851)** |
| --- | --- | --- | --- | --- | --- |
| Site Coordinators, Support Paraprofessionals, Librarians, Counselors, Audiovisual Services, Curriculum Consultants, Guidance Counselors, Program Evaluators, Psychologists, Social Workers, Nurses, Dentists, Attendance Personnel, Researchers, Data Processing, Record Clerks, Technology Services, Parent and Community Liaisons, Childcare Providers, Translators, Custodial or Transportation Providers (all positions are on staff)  Tuition Reimbursement | Contracted Consultants (Curriculum and Resource), Contracted Evaluators, Guidance Counselors, Translators, Health-related Service Providers, or Support Services Training and Developing Providers, Course Registration Fees | Travel, Lodging, Meals, Mileage, (Per-diem reimbursements), conference registration or entrance fees, field trips  Internet Fees, Site Licenses  Printing, Catering | General Supplies, Textbooks, Support Aids, Instructional Software (below capitalization threshold), Electronic Media  Books and Periodicals,  Library Books  Testing Materials | Furniture, Fixtures, Equipment, Technology-related Hardware  Support-Related Software (over the capitalization threshold) | Dues and Fees, Internal Charge or Reimbursement Accounts (Printing, or Transportation Services)  Indirect Costs, Scholarship Awards, SW Plan Distribution |

\*See description for use of 0730 vs. 0735

### Improvement of Instruction Services (2210)

#### Program Code Description

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel, including those that support the use of technology for instruction.

**Note**: The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code.

#### Object Codes

| **Salaries and Benefits**  **(0100, 0200)** | **Purchased Professional and Technical Services**  **(0300)**  **Employee Training and Development (0350)** | **Other Purchased Services (0500); Student Transportation (0510);**  **Travel, Registration, and Entrance (0580); Services Purchased WITHIN the BOCES (or AU) (0591); Purchased Services from Districts by Charter Schools (0594)** | **Supplies and Materials**  **(0600);**  **Books and Periodicals (0640); Electronic Media (Software) (0650)** | **Capitalized Equipment (0730); Technology Equipment (0734);**  **Non-Capitalized Equipment (0735)\*** | **Other (800); Internal Transportation Billing (0851)** |
| --- | --- | --- | --- | --- | --- |
| Instructional Staff Trainers, Induction Coordinators, Coaches, Curriculum Developers, Trainers, Substitute Teachers (all positions are on staff)  Tuition Reimbursement | Employee Training and Developing Providers for Instructional Staff, Course Registration Fees, Contracted Consultants  Custodial, Security | Travel, Lodging, Meals, Mileage, (Per-diem reimbursements), conference registration or entrance fees, field trips  Internet Fees, Site Licenses  Printing, Catering | General Supplies, Workbooks, Professional Development Software (below capitalization threshold), Electronic Media  Books and Periodicals | Furniture, Fixtures, Equipment, Technology-related Hardware  Professional Development Software (over the capitalization threshold) | Dues and Fees, Internal Charge or Reimbursement Accounts (Printing, or Transportation Services)  Indirect Costs, SW Plan Distribution |

\*See description for use of 0730 vs. 0735

### Administrative Costs (2300, 2400, 2500)

#### Program Code Description

* **2300 Support Services - General Administration.** Activities concerned with establishing and administering policy for operating the school district.
* **2400 Support Services - School Administration.** Activities concerned with overall administrative responsibility for a school, or a combination of schools.
* **2500 Support Services - Business.** Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district.

#### Object Codes

| **Salaries and Benefits**  **(0100, 0200)** | **Purchased Professional and Technical Services**  **(0300);**  **Employee Training and Development (0350)** | **Other Purchased Services (0500); Student Transportation (0510);**  **Travel, Registration, and Entrance (0580); Services Purchased WITHIN the BOCES (or AU) (0591); Purchased Services from Districts by Charter Schools (0594)** | **Supplies and Materials**  **(0600);**  **Books and Periodicals (0640); Electronic Media (Software) (0650)** | **Capitalized Equipment (0730); Technology Equipment (0734);**  **Non-Capitalized Equipment (0735)\*** | **Other (800); Internal Transportation Billing (0851)** |
| --- | --- | --- | --- | --- | --- |
| Program or Project Directors, Office/Administrative assistants, Clerks, Public Relations, Purchasers, Accounting, Human Resources, Printers, Publishers (all positions are on staff) | Contracted Auditors, Lawyers, Accountants, Administrative Services Training and Developing Providers, Course Registration Fees | Travel, Lodging, Meals, Mileage, (Per-diem reimbursements), conference registration or entrance fees  Internet Fees, Site Licenses  Printing | General Supplies, Administrative Software (below capitalization threshold), Electronic Media  Books and Periodicals | Furniture, Fixtures, Equipment, Technology-related Hardware  Administrative Software (over the capitalization threshold) | Dues and Fees, Internal Charge or Reimbursement Accounts (Printing, or Transportation Services)  Indirect Costs, SW Plan Distribution |

\*See description for use of 0730 vs. 0735

**0100 Salaries.** Amounts paid for personal services to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

* Regular employees and substitutes
* Extra Duty

**0200 Employee Benefits**. Amounts paid by the school district on behalf of employees; generally, these amounts are not included in the gross salary, but are in addition to that amount.

* Insurance
* Retirement
* Tuition Reimbursement

**0300 Purchased Professional and Technical Services**. Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, brokers, etc.

* Curriculum improvement services
* Counseling and guidance services
* Contracted instructional services
* Data processing services
* (0350) Employee training and developing services: Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity.

**0400 Purchased Property Services**. Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

* Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district.

**0500 Other Purchased Services**. Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

* Expenditures for transporting students to and from school and other activities
* Contracted Field trips
* Communications
* Advertising
* Printing
* Tuition for students
* Catering

**0580 Travel, Registration, and Entrance**. Expenditures for transportation, meals, lodging, and other expenses associated with travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here. Travel costs associated with field trips are coded here except transportation costs which must be coded to object **0851** if provided by district-operated transportation services or to object **0513** if contracted or chartered.

* Within and outside of the state
* Mileage reimbursement

**0591 Services Purchased WITHIN the BOCES (or AU).** Payments to the BOCES (or AU) or other school districts within the BOCES (or AU) for services other than tuition or transportation. Examples of such services are data processing, purchasing, nursing and guidance, assessment and membership costs. Tuition must be reported with object 0561. Transportation must be reported with object **0511**. Use of this code when appropriate ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Appendix D, “BOCES.”

**0594 Purchased Services from Districts by Charter Schools**. This is the purchased service code to be used for purchased services between districts and charter schools in all program areas. Example: Program 2300, Object **0594** would be used to purchase General Administration Services. Offset to Source Codes 1954, 3954 and 4954.

**0600 Supplies**. Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Items that do not contribute to a district’s capital assets, as evaluated by the district’s capital assets policy, may be coded as supply items, or may be coded as **0735**, Non-Capital Equipment. Items that contribute to a district’s capital assets must be coded as equipment items in the 0700 series.

* Electronic Media: (0650) Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 0530 Communications.
* Food for Parent Engagement activities

**0640 Books and Periodicals**. Expenditures for books, textbooks, and periodicals prescribed and available for general use, including library and reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Also recorded here are costs of binding or other repairs to school library books.

**0730 Equipment**. Expenditures for the initial and replacement items of equipment, such as machinery, furniture, fixtures, and vehicles. Machinery, furniture, and fixtures (including teacher desks, chairs, and file cabinets), technology equipment, and other equipment that are used for instructional purposes should be charged to appropriate instructional programs.

The district’s capital asset policy establishes criteria for when an equipment item must be capitalized and included on the district’s property inventory records. (Typically, this is a $5,000 threshold.)

* (0734) Technology Equipment. Expenditures for computers and other technology equipment. Examples are computers, laser printers, CD ROM equipment, VCRs, Software, etc.

Note: Capitalized equipment must be coded with an object 0730 through 0734 or 0736 through 0739. Equipment that does not meet the criteria for capitalization (usually below a dollar amount requiring capitalization) may be coded with object 0735 or in the object 0600 Supplies series.

**0735 Non-Capital Equipment**. Expenditures for items classified as equipment, but costing less than the district policy for capital assets inventory. Alternatively, non-capital equipment may be coded as a supply to an object in the 0600 series (not recommended).

Regardless of the control levels selected, LEA’s must develop and maintain controls to ensure that all federal property is purchased in accordance with the LEA’s procurement procedures and that adequate controls are maintained to safeguard all equipment purchased with federal funds.

Therefore, an inventory shall be maintained for all tangible property with a useful life of one year, regardless of the acquisition cost. LEAs are not required to track consumable items. For tracking purposes, CDE recommends that consumables be coded as 0600 Supplies, and that equipment be coded as either 0730 Equipment or 0735 Non-Capital Equipment, depending on the capitalization threshold.

**0800 Other Objects**. Amounts paid for goods and services not otherwise classified above.

* Dues and fees for membership in professional organizations
* Internal reimbursement accounts
  + **0851** Transportation/field trips
  + **0852** Maintenance
  + **0853** Technology/IMS
  + **0854** Printing/Duplicating

**0855 School-wide Plan Distribution** (For use by districts with Consolidated School-wide plans only) See Appendix T, “Consolidated School wide Accounting”

**0869 Indirect Costs.** Used with federal grants/projects.

**ROLLING OF THE BOLD (APPENDIX N)**

The Chart of Accounts is designed to meet legal and regulatory requirements and generally accepted accounting principles while providing as much flexibility as possible for the local school district. For instance, code structure and definitions allow for varying degrees of detail depending upon local district reporting needs.

Codes which are necessary to meet legal and regulatory requirements and generally accepted accounting principles are REQUIRED. These required codes are shown in **BOLD PRINT** throughout the CDE published Chart of Accounts document. Also, these required codes are outlined in Appendix A, “Required Reporting Level.” CDE will aggregate data upon receipt of electronic data files by “rolling” unbold code data into appropriate bold code data. When the Fund, Location, Program, Object, Source, Balance Sheet, Job Classification is not BOLD and ends in zero, it rolls to itself. When the Fund (or Location, Program, Object, Source, Balance Sheet, Job Classification) is not BOLD and does not end in zero, it rolls to the first Fund (or Location, Program, Object, Source, Balance Sheet, Job Classification) ending in zero. (Example – Funds 32 through 38 would roll to Fund 30)

Please refer to the CDE Chart of Accounts (Appendix N) to view exceptions to this brief explanation.