

SECTION 3.07 – OBJECT CODES - SUMMARY

Contact: Budget @ Extension 4154 (Karen)/4155 (Linda)/4156 (Tina)

A. Overview

Expenditure and revenue object codes are five (5) digits and appear after the Fully Qualified Account (FQA). Refer to [Section 3.09](#) for additional information about revenue codes.

B. Expenditures – Five Digits

Expenditure object codes are used to describe *what* is being purchased.

First digit is [district defined](#) (4=salary/benefit, 6=transfers, 5=all other)

Last four digits are [OSPI defined](#) in accordance with federal NCES codes:

| <u>Category</u> | <u>BusinessPlus</u> |
|-----------------------|---------------------|
| Debit Transfer | 600xx |
| Credit Transfer | 610xx |
| Certificated Salaries | 421xx |
| Classified Salaries | 431xx |
| Employee Benefits | 442xx |
| Supplies | 556xx |
| Purchased Services | 57xxx |
| Travel | 585xx |
| Capital Outlay | 597xx |

Refer to [Section 3.08](#) for an expanded list of expenditure object and NCES codes (ONCES).