



State of Arizona Accounting Manual

Topic 95 Lists Issued 01/08/24
Section 14 Chart of Accounts Page 1 of 37
Expenditure Object Accounts

Introduction

Expenditure objects are used to record cash and non-cash transactions entered into AFIS that account for expenditures and expenses.

The following list includes all active expenditure objects valid for use on or after the date issued until superseded. This list is updated as needed. The list is sorted by object code, comptroller source and group, and object.

Form 1099-MISC Coding

A code is used to identify whether a transaction may be subject to reporting to the IRS on Form 1099-MISC and 1099-NEC. AFIS 1099 codes include:

- N Never reported
- V Review transaction to determine if reported (may be coded or left blank)
- 1...14 Will be reported in the indicated box number of the Form 1099-MISC and the Form 1099-NEC, if:
 - 1) Annual transactions exceed a certain threshold amount established by the IRS, and
 - 2) the vendor's entity type is such that reporting is required, and
 - 3) the type of transactions are of the type that require reporting.

Common IRS 1099 codes associated with various expenditure objects used by AFIS include.

- Box 1—Rents: Rental and leases of land, buildings, homes, offices, conference rooms, motor vehicles and office equipment which is reported on a Form 1099-MISC.

Box 1—Nonemployee Compensation: Maintenance and repair services; personal, professional, and technical services performed by independent contractors including (but not limited to) advertising, appraisal, architectural, auditing, accounting, computer programming, consulting, cleaning, engineering, laundry, legal, program administration and veterinary which is reported on a Form 1099-NEC.

Note: Travel expenses reimbursed to an independent contractor must be added to the contractor's fee unless a Form GAO-95 has been prepared.

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 2 of 37

Expenditure Object Accounts

- Box 3—Other Income: Honoraria, prizes and awards; punitive damages paid in cases that do not involve physical injury or sickness; any payment that should be reported on Form 1099-MISC that should not be reported in one of the other boxes on the form.
- Box 6—Medical and Health Care Payments: Payments to doctors, dentists, optometrists, etc.; payments to medical billing services, clinics, hospitals and nursing homes; medical payments to persons providing health care services, including proprietary hospitals, physicians and dentists, often include charges for injections, drugs, dentures and similar items. In such cases the entire payment is subject to information reporting.

Note: Payments made solely for drugs or medical supplies are not subject to 1099 information reporting.

- Box 10—Gross Proceeds Paid to an Attorney: Gross proceeds paid to an attorney in connection with legal services. This amount includes sums recovered on behalf of a client; the recipient attorney includes only the taxable fees portion of the gross proceeds received as reportable income.

Object Classes

The object classes shown below are used to organize expenditure objects.

- 6000 Personal Services
- 6100 Employee Related Expenditures
- 6200 Professional & Outside Services
- 6500 Travel In-State
- 6600 Travel Out-of-State
- 6700 Food
- 6800 Aid to Organizations & Individuals
- 7000 Other Operating Expenditures
- 8100 Capital Outlay
- 8400 Capital Equipment
- 8500 Non-Capital Equipment
- 8600 Debt Service
- 9000 Cost Allocation & Indirect Costs
- 9100 Transfers-Out

Expenditure Objects that are shaded are subject to restrictions and generally should not be used by agencies other than those mentioned in the description or have otherwise received the permission of the State Comptroller. Special requirements and other information in the Description follow the pipe symbol (|).

Requests for the addition of an Expenditure Object should be directed to the GAO for consideration.

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 3 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6000			PERSONAL SERVICES		
6000	6000		Personal Services		
6000	6000	6001	Personal Services Budget & Appropriation	Used primarily for budget and appropriation transactions. <i>Also used for other specified purposes only upon prior approval by the GAO.</i>	N
6000	6010		Basic Compensation		
6000	6010	6011	Regular Base Salary	Charges for regular salary for State employees, elected officials and judges paid through the payroll system.	N
6000	6010	6017	Board & Commission Members Compensation	Charges for compensation of board or commission members paid through the payroll system.	N
6000	6010	6019	Temporary Employees	Charges for central secretarial services and straight time worked by non-permanent (clerical pool) employees. Not to be used for external contractors.	N
6000	6030		Exception Compensation		
6000	6030	6031	Overtime incl. Stipends on Hours in Excess of Forty per Work Week	Charges for any time worked which is in excess of normally set limits (either straight or time and one-half pay). <i>Except for those receiving a stipend.</i>	N
6000	6030	6032	Stipends	All stipends, whether situational (related to geography, classification, position, etc.) or individual (related to individual characteristics, such as language, special ability, talent, etc.).	N
6000	6030	6033	Settlements	Charges for labor related settlements.	N
6000	6030	6035	Incentive Pay	Charges for incentive payments to State employees, including commissions, performance based awards for efficiency and effectiveness, etc.	N
6000	6030	6039	Other Exceptional Compensation	Charges for relocation stipend, special awards, and other exceptional compensation.	N
6000	6030	6055	Retiree Accumulated Sick Leave (RASL)	Charges for payments to retired employees who have accumulated sick leave and who meet the requirements for the Retiree Accumulated Sick Leave program.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 4 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6000	6030	6056	Military Subsistence	Charges for payments to employees for military base pay, emergency pay, military housing and military subsistence.	N
6000	6030	6014	Excess Benefit Arrangement Payments	Excess benefit payments from certain retirement systems related to excess benefits under IRC § 451. For GAO use only!	N
6000	6030	6058	Critical Retention Pay	Critical retention pay of 5%. This Object includes critical retention payments for regular hours worked, overtime pay, leave taken, and other types of compensation, including compensatory leave payouts. Other leave payouts are not included.	N
6000	6060	6059	Payroll Additive	For ADOT use only.	N
6000	6040		Leave Compensation		
6000	6040	6041	Annual Leave	Charges for annual leave.	N
6000	6040	6042	Sick Leave	Charges for sick leave (including family sick leave).	N
6000	6040	6043	Compensatory Leave	Charges for compensatory leave.	N
6000	6040	6044	Military Leave and Military and National Disaster Medical System Differential Pay	Charges for Military Leave and Military and National Disaster Medical System Differential Pay.	N
6000	6040	6047	Annual Leave Payout	Charges for payments to employees, generally at the time of termination, for any accrued annual leave.	N
6000	6040	6048	Holiday Leave Taken	Charges for payments to employees who use accrued holiday leave for time off.	N
6000	6040	6049	Other Compensated Leave	Charges for all other compensated leave including administrative, bereavement, civic duty, and recognition.	N
6000	6040	6051	Holiday Leave Payout	Charges for payments to employees, generally at the time of termination, for any accrued holiday leave.	N
6000	6040	6052	Compensatory Leave Payout	Charges for payments to employees, generally at the time of termination, for any accrued compensatory leave.	N
6000	6040	6092	Personal Services Excluded from Cost Allocation	For DES and use only.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 5 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6100			EMPLOYEE RELATED EXPENDITURES		
6100	6100		Employee Related Expenditures		
6100	6100	6101	Employee Related Expenditure Budget & Appropriation	Used primarily for budget and appropriation transactions. <i>Also used for other specified purposes only upon prior approval by the GAO.</i>	N
6100	6100	6111	FICA Taxes	Charges for FICA taxes.	N
6100	6110		Insurance		
6100	6110	6112	Employee Paid Benefits	Charges for employee paid benefits. <i>ADOA use only.</i>	N
6100	6110	6113	Medical Insurance	Charges for employer paid health and accident insurance and health insurance assessments.	N
6100	6110	6114	Basic Life	Charges for employer paid life insurance.	N
6100	6110	6115	Long-Term Disability (Non-ASRS)	Charges for employer paid long-term disability charges for non-ASRS members.	N
6100	6110	6116	Long-Term Disability (ASRS)	Charges for employer paid long-term disability for ASRS members.	N
6100	6110	6117	Unemployment Compensation & Other State' Taxes	Charges for employer paid unemployment compensation insurance and other states' taxes and fees.	N
6100	6110	6118	Dental Insurance	Charges for employer paid dental insurance.	N
6100	6110	6119	Workers' Compensation	Charges for employer paid workers' compensation insurance.	N
6100	6150		Retirement Plan Payments (Employer Portion)		
6100	6150	6151	Elected Officials Defined Benefit Plan	Elected officials defined benefit retirement plan.	N
6100	6150	6152	Corrections Officers Defined Benefit Plan	Correction officers defined benefit retirement plan.	N
6100	6150	6153	Public Safety Officers Defined Benefit Plan	Public Safety Officers defined benefit retirement plan.	N
6100	6150	6154	Employer Annuity Retirement Plan	Charges for employer portion of retirement plan payments for employer annuity retirement plan participants.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 6 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6100	6150	6155	Arizona State Retirement System	Charges for employer portion of retirement plan payments for State employees, not including elected officials, corrections officers and public safety personnel.	N
6100	6150	6156	AZ Board of Regents Optional Retirement Plan	Charges for the employer portion of retirement contributions for employees participating in the Arizona Board of Regents Optional Retirement Plan.	N
6100	6150	6157	Alternate Retirement Contributions – Contracted Retirees	Charges for alternate contributions paid by agencies to a State retirement system for contracted retirees.	N
6100	6150	6158	Alternate Retirement Contributions – Reemployed Retirees	Charges for alternate contributions paid by agencies to a State retirement system for reemployed retirees.	N
6100	6150	6161	Elected Officials Defined Contribution Plan	Elected Officials Defined Contribution Plan	N
6100	6150	6162	Correction Officers Defined Contribution Plan	Correction Officers Defined Contribution Plan	N
6100	6150	6163	Public Safety Officers Defined Contribution Plan	Public Safety Officers Defined Contribution Plan	N
6100	6150	6164	Annual Required Contribution (ARC) – Correction Officers Retirement Plan (CORP)	Annual Required Contribution (ARC) – Correction Officers Retirement Plan (CORP)	N
6100	6180		Other Employee Related Expenditures		
6100	6180	6183	Personnel Board Pro-Rata Charges	To record the increased 0.03% for the HR Division pro-rata cost.	N
6100	6180	6185	Information Technology Pro Rata Charge	Charges assessed to support Statewide information technology planning. <i>This Object should be used on a transfer document exclusively with Revenue Source 4350.</i>	N
6100	6180	6189	Accumulated Sick Leave Fund Charge	Charges assessed to support retiree accumulated sick leave payments. <i>This Object should be used exclusively on a transfer document in concert with Revenue Source 4355.</i>	N
6100	6180	6192	ERE Excluded from Cost Allocation	For DES and DCS use only.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 7 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6100	6180	6199	Other Employee Related Expenditures	Expenses associated with providing pension benefits and employee related expenditures that are not shown elsewhere.	N
6200			PROFESSIONAL & OUTSIDE SERVICES		
6200	6200		Professional & Outside Services		
6200	6200	6201	External Professional & Outside Services Budget & Appropriation	Used primarily for budget and appropriation transactions relating to transactions to be conducted with entities outside of State government. <i>Also used for other specified purposes only upon prior approval by the GAO.</i>	N
6200	6210		Financial Services		
6200	6210	6212	External Investment Services	Charges for investment services provided by external entities.	1
6200	6210	6219	Other External Financial Services	Charges for financial services provided by external parties not included above. Includes accounting, auditing, insurance, financial, bond issuance, etc.	1
6200	6220		Legal Services		
6200	6220	6221	Attorney General Legal Services	Charges for legal services provided by the Attorney General's Office. <i>Should be used on a transfer document with Revenue Source 4347.</i>	N
6200	6220	6222	External Legal Services	Charges for legal services provided by lawyers who are not employees of the State. Also, includes court reporting, legal filing services, professional witnesses, publication of legal notices, process server charges, and outside legal services not included in any of the preceding definitions.	1
6200	6230		Engineering & Design		
6200	6230	6231	External Engineering and Architectural Costs to be Expensed	Engineering and architectural costs, paid to external entities, which are not related to projects that will be capitalized.	1
6200	6230	6232	External Engineering and Architectural Costs to be Capitalized	Engineering and architectural costs, paid to external entities, which are related to projects that will be capitalized.	1

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 8 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6200	6230	6239	Other Design	Other design costs incurred, including architecture. <i>Not to be used for architectural or engineering costs.</i>	1
6200	6240		Temporary Agency Services		
6200	6240	6241	Temporary Agency Services	Charges for services provided by temporary agencies.	1
6200	6250		Hospital & Medical Services		
6200	6250	6251	Hospital Services	All costs associated with hospital care (inpatient and outpatient) which do not directly relate to personal services of an individual caregiver. <i>This Object is to be used for medical services provided to State employees or costs associated with facilities operated by the State. Expenditures related to providing aid to citizens should be recorded using the appropriate Objects in the range of 6851 et seq.</i>	6
6200	6250	6259	Other Medical Services	Charges for the services of medical, dental, psychiatric, or physiological professionals who are not employees of the State. <i>Also includes optical services, radiological/x-ray, ambulance, anesthetic services, orthotics/prosthetics, pathology, hearing aids, nursing, podiatry, physical therapy, chiropractic, vocation rehabilitation, utilization review and pharmaceutical services. This Object is to be used for medical services provided to State employees or costs associated with facilities operated by the State. Expenditures related to providing aid to citizens should be recorded using the appropriate Objects in the range of 6851 et seq.</i>	6

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 9 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6200	6260		Institutional Care		
6200	6260	6261	Institutional Care	Payments to individuals and/or organizations for providing in-home care to certain classes of indigents (usually children). <i>Institutional care includes foster home care; county jail costs; family assistance; and other charges for institutional care.</i>	6
6200	6270		Education & Training		
6200	6270	6271	Education & Training	Payments to companies or individuals for providing education and training services, payments to speakers and meeting facilitators	1
6200	6290		Other Professional & Outside Services		
6200	6290	6291	Vendor Travel – Tax Reportable	Charges to reimburse vendors for travel expenses and allowances. This is to be used for most vendor travel and in all cases where the agency has not collected original travel related receipts from the vendor and where no agreement for the vendor's not claiming a deduction exists.	1
6200	6290	6292	Professional & Outside Services Excluded from Cost Allocation	For DES and DCS use only.	1
6200	6290	6293	Vendor Travel - Not Tax Reportable	Charges to reimburse vendors for travel expenses and allowances. <i>This is to be used for travel when the agency has collected original travel related receipts from the vendor and where a signed vendor agreement that the vendor will not claim a deduction for tax purposes exists. This is to be used only with the approval of the GAO. Any penalties incurred because of inappropriate use by an agency will be charged to the agency.</i>	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 10 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6200	6290	6294	External Information and Communications Technology Consulting Services	Charges from external entities for technological consulting services related to information technology and telecommunications. This does not include charges for programming or system development, which should be posted to 7154.	1
6200	6290	6295	Costs related to those in custody of the State	Charges to transport children, wards of the State, prisoners and others in the custody of the State. This includes common carrier fares, meals, lodging, incidentals, etc. In the case of travel, payments and reimbursements are subject to the State reimbursement limits. If circumstances warrant, these costs may be incurred and paid or reimbursed even when the person in custody is not in travel status. Travel costs related to reimbursement of State employees should not be posted to this object.	1
6200	6290	6296	Non-confidential Outside Specialist Fees for Investigations etc.	Charges for special professional and outside services from investigators, engineers, arbitration and mediation services, research, etc., related to investigations <i>This Object is not to be used if the identity of the payee is confidential or if disclosure of the payee would jeopardize ongoing investigations; in such cases, the expenditure is to be recorded using Object 6297.</i>	1
6200	6290	6297	Confidential Outside Specialist Fees for Investigations etc.	Charges for special professional and outside services from investigators, engineers, arbitration and mediation services, research, etc., related to investigations <i>This Object is to be used only if the identity of the payee is confidential or if disclosure of the payee would jeopardize ongoing investigations. This Object may only be used with the written approval of the GAO.</i>	1
6200	6290	6298	Outside Actuarial Costs	Charges for outside actuarial services.	1

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 11 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6200	6290	6299	Other Professional & Outside Services	Charges for other professional and outside services such as laundry and dry cleaning, religious services, interpreters, lecture fees, security, non-aggregated sales commissions, and other services provided by external entities not accounted for elsewhere.	1
6500			TRAVEL IN-STATE		
6500	6500		Travel In-State		
6500	6500	6501	In-State Travel Budget & Appropriation	Used primarily for budget and appropriation transactions. <i>Also used for other specified purposes only upon prior approval by the GAO. Primarily used by DES and the Universities.</i>	N
6500	6500	6511	Airfare and Other Common Carrier Charges	Allowable charges for In-State airfare and common carrier charges.	N
6500	6500	6516	Mileage - Private Vehicle	Allowable charges for private vehicle In-State mileage.	N
6500	6500	6521	Motor Pool Charges	Motor Pool charges. <i>Must be used on a transfer document exclusively with Revenue Source 4346.</i>	N
6500	6500	6522	Car Rental In-State	Rental Charges for In-State, State-contracted car rentals.	
6500	6500	6531	Lodging	Allowable charges for In-State lodging.	N
6500	6500	6541	Meals with Overnight Stay	Allowable reimbursements for meals with an overnight stay related to In-State travel. These reimbursements are not taxable income.	N
6500	6500	6542	Meals without Overnight Stay	Allowable reimbursements for meals without an overnight stay related to In-State travel. These reimbursements are taxable income, reported on W-2.	N
6500	6500	6551	Legislative Subsistence-Taxable	Charges for payments to members of the State legislature, over and above the base salary, for daily per diem/subsistence if district residence is within 50 miles of Capitol. These payments are taxable wages reported on W-2.	N
6500	6500	6552	Legislative Subsistence-Nontaxable	Charges for payments to members of the State Legislature, over and above the base salary, for daily per diem/subsistence if district residence is 50 or more miles from Capitol. These payments are nontaxable.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 12 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6500	6500	6571	Travel Advances	In-State and Out-of-State travel advances.	N
6500	6500	6592	Travel In-State Excluded from Cost Allocation	For DES and DCS use only.	N
6500	6500	6599	Other Miscellaneous In-State Travel	Allowable charges for other In-State travel expenses, including ATM fees, bus & rail fare, local transportation, taxis, Uber/Lyft, baggage, mileage - private aircraft, communication, and all other allowable In-State travel expenses not included in the preceding definitions.	N
6600			TRAVEL OUT-OF-STATE		
6600	6600		Travel Out-of-State		
6600	6600	6601	Out-of-State Travel Budget & Appropriation	Used primarily for budget and appropriation transactions. <i>Also used for other specified purposes only upon prior approval by the GAO. Primarily used by DES and the Universities.</i>	N
6600	6600	6611	Airfare and Other Common Carrier Charges	Allowable charges for Out-of-State airfare and common carrier charges.	N
6600	6600	6612	Airfare Out-of-Country	Allowable charges for Out-of-Country airfare.	N
6600	6600	6621	Car Rental Out-of-State	Allowable charges for car rental related to Out-of-State travel.	N
6600	6600	6622	Car Rental Out-of-Country	Allowable charges for car rental related to Out-of-Country travel.	N
6600	6600	6631	Lodging Out-of-State	Allowable charges for Out-of-State lodging.	N
6600	6600	6632	Lodging Out-of-Country	Allowable charges for Out-of-Country lodging.	N
6600	6600	6641	Meals with Overnight Stay	Allowable reimbursements for meals with an overnight stay related to Out-of-State travel. These reimbursements are not taxable income.	N
6600	6600	6642	Meals without Overnight Stay	Allowable reimbursements for meals without an overnight stay related to Out-of-State travel. These reimbursements are taxable income, reported on W-2.	N
6600	6600	6651	Meals with Overnight Stay Out-of-Country	Allowable reimbursements for meals with an overnight stay related to Out-of-Country travel. These reimbursements are not taxable income.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 13 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6600	6600	6652	Meals without Overnight Stay Out-of-Country	Allowable reimbursements for meals without an overnight stay related to Out-of-Country travel. These reimbursements are taxable income, reported on W-2.	N
6600	6600	6692	Travel Out-of-State Excluded from Cost Allocation	For DES use only.	N
6600	6600	6699	Other Miscellaneous Out-of-State Travel	Allowable charges for other Out-of-State travel expenses including ATM fees, private vehicle mileage, baggage, local transportation, taxis, Uber/Lyft, communication and other allowable Out-of-State travel expenses not included in the preceding definitions.	N
6700			FOOD		
6700	6700		Food		
6700	6700	6701	Food Budget & Appropriation	Used primarily for budget and appropriation transactions. Also used for other specified purposes only upon prior approval by the GAO. Primarily used by DES and the Universities.	N
6700	6710		Food		
6700	6710	6711	Food	Charges for perishable and non-perishable food items, meal ticket employee/differential, inmate drivers/transport meals, staff meals, and other miscellaneous food charges.	N
6700	6710	6751	Contracted Food Services (Including Shipping)	Charges for contracted food services and commodity shipping.	1
6800			AID TO ORGANIZATIONS & INDIVIDUALS		
6800	6800		Aid to Organizations & Individuals		
6800	6800	6801	Aid to Organizations & Individuals Budget & Appropriation	Used primarily for budget and appropriation transactions. Also used for other specified purposes only upon prior approval by the GAO. Primarily used by DES and the Universities.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 14 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6800	6810		Aid to Organizations		
6800	6810	6811	Aid to Counties	Aid to counties including distributions of Highway User Revenue Fund, Criminal Justice, Federal grants and aid, national forests, schools and roads, and other aid to counties.	N
6800	6810	6821	Aid to Municipalities	Aid to municipalities including Highway User Revenue Fund, Federal grants and aid, sales taxes, urban revenue sharing income tax, and other aid to municipalities.	N
6800	6810	6831	Aid to Other Governments	Aid to special-assessment districts, Indian tribal governments, and other governments and political subdivisions <i>This Object is NOT to be used for transfers or payments to other agencies or divisions that constitute a part of the Government of the State of Arizona.</i>	N
6800	6810	6832	Aid to Public Primary and Secondary Schools and School Districts.	Aid to public primary and secondary schools and school districts. Not to be used for aid to charter schools. <i>Aid to charter schools is to be recorded in Object 6842.</i>	N
6800	6810	6833	Aid to Community Colleges.	Aid to community colleges.	N
6800	6810	6841	Aid to Other Organizations	Aid to non-governmental organizations (such as not-for-profits). <i>NOT to be used for aid to charter schools.</i>	N
6800	6810	6842	Aid to Charter Schools	Aid to charter schools. Not for aid to public primary and secondary schools. <i>Aid to public primary and secondary schools is to be recorded in Object 6832.</i>	1
6800	6810	6843	Interagency Aid & Assistance Transfers	Interagency transfers that must be treated as expenditures for proper cost recovery. <i>This Object is to be used only with the approval of the GAO and must be consolidated with other interagency transfers at year end.</i>	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 15 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6800	6850		Aid to or on Behalf of Individuals		
6800	6850	6851	Payments Directly to Individuals for Hospitalization, Medicines and other Medical and Health Services	Payments directly to individuals for assistance involving the costs of hospitalization, medications and other medical, dental, miscellaneous health and mental health services from certified providers. This Includes payments to individuals who subsequently use these payments to discharge their obligations to physicians, outpatient services, dental services, nursing services, and psychiatry/psychology services. <i>This Object is to be used when the payment is made directly to an individual or jointly to an individual and a provider.</i>	3
6800	6850	6852	Payments to Providers for Hospitalization Services	Payments to providers for furnishing medical and mental hospitalization services to individuals. <i>This Object is to be used when the payment is made exclusively to the provider. When the payment is made to the individual or jointly to the provider and an individual, Object 6851 must be used.</i>	6
6800	6850	6854	Payments to Providers for Drugs & Medicine	Payments to providers for furnishing drugs and medicines to individuals. . <i>This Object is to be used when the payment is made exclusively to the provider. When the payment is made to the individual or jointly to the provider and an individual, Object 6853 must be used.</i>	6
6800	6850	6855	Payments to Providers for Medical and Health Services	Payments to health care providers for medical and health related services. This account is to be used only by AHCCCS.	6
6800	6850	6856	Health Information Technology Aid	Payments to hospitals and eligible medical professionals as an incentive for electronic health records information technology adoption and implementation. <i>This account is to be used only by AHCCCS.</i>	6
6800	6850	6857	Drug Expenditure Rebates	Rebates of previously incurred prescription drug expenditures received from pharmaceutical manufacturers. <i>This account is to be used only by AHCCCS. This is a contra account to the 6850 Comptroller Source Group.</i>	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 16 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6800	6850	6859	Payments to Providers of Other Medical and Health Services	Payments to providers for furnishing medical and health not listed elsewhere. Includes physicians, outpatient services, dental services, nursing services, and psychiatry/psychology services. <i>This Object is to be used when the payment is made exclusively to the provider. When the payment is made to the individual or jointly to the provider and an individual, Object 6858 must be used.</i>	6
6800	6850	6860	Expenditure Recovery	Recovery of previously incurred medical services expenditures received from third party casualty/medical insurers or other sources. <i>This Object is to be used only by AHCCCS. This is a contra account to the 6850 Comptroller Source Group.</i>	N
6800	6850	6861	Direct Public Assistance	Payments for assistance to individuals (indigents) for financial assistance.	N
6800	6850	6865	Social Services	Payments for assistance to individuals for non-health related counseling provided to indigents.	1
6800	6850	6870	Aid for Education & Training Services	Payments for assistance to individuals for vocational evaluation, on-the-job training, personal or vocational adjustments, vocational maintenance, post-employment services, and other vocational rehabilitation.	1
6800	6850	6875	Other Education & Training Aid Paid to Educational Providers	Payments made directly to individuals for providing education at universities, business schools, vocational or trade schools, or other educational institutions. <u><i>Not to be used for tuition reimbursements made to employees.</i></u>	1
6800	6850	6876	Scholarships and Loan Repayments Paid to or on behalf of Individuals	Payments made directly to or on behalf of individuals for attending universities, business schools, vocational, trade schools, or other educational institutions. <u><i>Not to be used for tuition reimbursements made to employees. To be used only with the prior approval of the State Comptroller.</i></u>	N
6800	6850	6880	Environmental Aid	Payments for assistance to individuals for environmental items. Includes underground Storage Tank Cleanup Reimbursement.	1
6800	6850	6885	Rental Assistance	Payments to third parties for rental assistance.	1

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 17 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
6800	6850	6891	Public Aid to Political Candidates	Payments to political candidates participating in the Clean Elections Program. <i>Primarily used by the Clean Elections Commission.</i>	N
6800	6850	6892	Aid to Organizations & Individuals Excluded from Cost Allocation	For DES and DCS use only.	1
6800	6850	6898	Other Aid To Individuals	Payments made directly to individuals (other than DOC inmates) or to creditors of those individuals not covered elsewhere. Creditors in the context of this object are those that have a contractual relationship with the individual, but not with the State. The State in this context merely acts as agent for the individual with respect to whom payment is made.	3
6800	6850	6899	Amounts Paid Directly to Service Providers contracted by the State to Provide Aid on behalf of Individuals	Amounts paid to service providers as compensation (and reportable as non-employee compensation by recipients) for services rendered to or for individuals receiving aid. This object is to be used when the bill of a service provider to an individual is paid by the State and the State, not the individual, has contracted with and is directly responsible for payment to the service provider.	1
7000			OTHER OPERATING EXPENDITURES		
7000	7000		Other Operating Expenditures		
7000	7000	7001	Other Operating Expenditures Budget & Appropriation	Used primarily for budget and appropriation transactions. <i>Also used for other specified purposes only upon prior approval by the GAO. Primarily used by DES and the Universities.</i>	N
7000	7000	7092	Other Operating Expenditures Excluded from Cost Allocation	For DES and DCS use only.	1

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 18 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7110		Insurance & Related Charges		
7000	7110	7111	Risk Management Charges to State Agencies	Insurance charges paid to Risk Management Division by State agencies. <i>Should be used on a transfer document with Object 4345.</i>	N
7000	7110	7112	Risk Management Deductibles	Object 7112 is used exclusively by agencies for indemnity, legal, medical, and other insurance deductibles paid to Risk Management. <i>These Objects should be used exclusively on a transfer document, with the same Object on both the debit and credit sides of the transfer.</i>	N
7000	7110	7119	General Liability – Nonphysical taxable (Self-Insured)	Charges for self-insured general liability losses paid by Risk Management for non-physical claims. <i>This object is to be used only by ADOA Risk Management.</i>	3
7000	7110	7121	Gross Proceeds Payments to Attorneys	Payments made to attorneys for settled claims.	10
7000	7110	7123	General Liability - Non-Taxable (Self-Insured)	Charges for outside self-insured general liability losses paid by Risk Management for sickness or injury claims. <i>This Object is to be used only by ADOA Risk Management.</i>	N
7000	7110	7124	Medical Malpractice (Self-Insured)	Charges for self-insured Medical Malpractice losses paid by Risk Management. <i>This Object is to be used only by ADOA Risk Management.</i>	3
7000	7110	7125	Automobile Liability (Self-Insured)	Charges for self-insured auto liability losses paid by Risk Management. <i>This Object is to be used only by ADOA Risk Management.</i>	3
7000	7110	7126	General Property Damage (Self- Insured)	Charges for self-insured State-owned property losses paid by Risk Management. <i>This Object is to be used only by ADOA Risk Management.</i>	3

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 19 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7110	7127	Automobile Physical Damage (Self-Insured)	Charges for self-insured State-owned auto losses paid by Risk Management. <i>This Object is to be used only by ADOA Risk Management.</i>	3
7000	7110	7128	Liability Insurance Premiums	Charges for outside liability insurance premiums paid by Risk Management, and other liability and property insurance charges. <i>This Object is to be used only by ADOA Risk Management.</i>	1
7000	7110	7131	Workers' Compensation Benefit Payments	Charges for Workers' Compensation benefit payments paid by Risk Management. <i>This Object is to be used only by ADOA Risk Management.</i>	N
7000	7110	7141	Self-Insurance – Administrative Fees	Charges for insurance premiums paid by the Health Insurance Trust Fund (HITF) for self-insurance. <i>This Object is to be used only by ADOA HITF.</i>	N
7000	7110	7142	Self-Insurance – Premiums	Charges for insurance premiums paid by the Health Insurance Trust Fund (HITF) for self-insurance. <i>This Object is to be used only by ADOA HITF.</i>	N
7000	7110	7143	Self-Insurance – Claim Payments	Charges for insurance claims paid by the Health Insurance Trust Fund (HITF) for self-insurance. <i>This Object is to be used only by ADOA HITF.</i>	N
7000	7110	7145	Self-Insurance – Pharmacy Claims	Charges for insurance claims for pharmacy expenditures paid by the Health Insurance Trust Fund (HITF) for self-insurance. <i>This Object is to be used only by ADOA HITF.</i>	N
7000	7110	7146	Premium Tax on Social Program-Related Insurance Payments	Tax paid relating to Arizona Long Term Care System (ALTCS) and Comprehensive Medical Dental Program (CMDP) premiums.	N
7000	7110	7149	Other Insurance-Related Charges	Costs associated with providing State Compensation Fund insurance benefits, other insurance charges paid to Risk Management by agencies and other insurance charges not included in the above.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 20 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7150		Information Technology Services		
7000	7150	7151	Internal Service Computer Processing, Hosting, Maintenance and Support Costs	Costs associated with internal service data processing Include hosting, maintenance, processing, support, data entry, use of computer equipment and personnel owned and/or employed by the State, and other data processing costs provided by internal entities. To be used only on a transfer document with Revenue Source 4342.	N
7000	7150	7154	External Programming and System Development Costs	System development and programming costs charged to a State agency for services rendered by external entities.	1
7000	7150	7160	Other External Computer Processing, Hosting, Subscriptions, Maintenance and Support Costs	Charges for other external electronic data processing and subscription services for cloud computing arrangements. Includes use of computer equipment and personnel not owned or employed, respectively, by the State; and other data processing costs, including off-site storage of media provided by external entities.	1
7000	7150	7161	Charges Imposed Related to AFIS.	Charges imposed related to AFIS. Should be used exclusively with Revenue Source 4359; all payments should be made by transfer.	1
7000	7150	7172	External Telecommunications Charges	External charges associated with telecommunications. This includes external charges for cell/mobile/smart phones, telephone ATS services, telephone line costs, Internet charges, and any other external charges related to telecommunications.	1
7000	7180		Utilities		
7000	7180	7181	Electricity	Charges for electricity.	N
7000	7180	7182	Sanitation Waste Disposal	Charges for sanitation waste disposal.	N
7000	7180	7185	Water	Charges for the purchase of water used for purposes other than irrigation.	N
7000	7180	7186	Gas & Fuel Oil for Buildings	Charges for heating buildings. Primarily consists of natural gas and fuel oil. (See Object 7361 for other Fuel related items.)	N
7000	7180	7199	Other Utilities	Charges for utilities not included above.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 21 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7200		Rental Expenditures		
7000	7200	7211	Building Rent Charges to State Agencies	Primarily used to record payments for the rental of land or buildings by State agencies from ADOA. This includes ADOA-owned buildings in the Capitol Complex, Phoenix, and State office buildings, Tucson. <i>Should be used on a transfer document exclusively with Revenue Source 4343.</i>	N
7000	7200	7212	Privatized Lease to Own (PLTO) Building Rent Charges to State Agencies	Privatized Lease to Own (PLTO) payments. Used to record PLTO Building rental payments by State agencies (usually paid to ADOA). <i>Contact the ADOA-GAO to determine if a building or structure is PLTO financed. Should be used on a transfer document exclusively with Revenue Source 4358.</i>	N
7000	7200	7216	Certificate of Participation (COP) Building Rent Charges to State Agencies	Certificate of Participation (COP) payments. Used to record COP Building rental payments by State agencies (usually paid to ADOA). <i>Contact the ADOA-GAO to determine if a building or structure is C.O.P financed. Should be used on a transfer document exclusively with Revenue Source 4344.</i>	N
7000	7200	7221	Rental of Land & Buildings	Charges associated with rental of unimproved land, rental of structures that are not permanently attached to a site, and charges for all other building rents not included elsewhere.	1
7000	7200	7227	Rental of Other Machinery & Equipment	Charges for the rental of aircraft, automobiles, pickups, trucks, construction vehicles, other rental vehicles, and non-vehicular construction equipment.	1
7000	7200	7229	Miscellaneous Rent	Charges for miscellaneous rentals: computer equipment, security closed circuit monitoring, security monitoring bracelets, communication equipment, heat cool lighting, kitchen and laundry appliances, office furniture and equipment, maintenance and shop equipment, copying equipment, conference facilities and rental costs associated with items not listed elsewhere.	1

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 22 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7230		Interest Payments		
7000	7230	7232	Late Charges on Overdue Payments	Late charges and fees arising from the untimely payments of accounts.	1
7000	7230	7239	All Other Interest Payments	All interest other than interest on overdue payments, including interest payments on capital and non-capital (operating) leases and installment purchases.	1
7000	7240		Payments for Internal Services		
7000	7240	7241	Internal Accounting, Budgeting & Financial Services	Charges for accounting, budgeting and financial services provided by one State agency to another State agency or by one division or department to another division or department. <i>Payment should be made using a transfer document with Revenue Source 4348 representing the revenue account.</i>	N
7000	7240	7249	Other Internal Services	Charges for services provided by one State agency to another State agency or by one division or department to another division or department, such as motor pool acquisition transfers, not elsewhere recorded. <i>This is not to be used for risk management, legal, accounting, information technology, telecommunications or other charges for which separate comptroller objects exist. Payments should be made using a transfer document with the appropriate Revenue Source.</i>	N
7000	7250		Repair & Maintenance		
7000	7250	7251	Repair & Maintenance - Buildings	Charges for building repair and maintenance costs (labor and materials).	1
7000	7250	7256	Repair & Maintenance - Vehicles	Charges for vehicle repair and maintenance costs (labor and materials).	1
7000	7250	7261	Repair & Maintenance - Computer Equipment	Charges for computer repair and maintenance costs (labor and materials).	1
7000	7250	7266	Repair & Maintenance - Other Equipment	Charges for repair and maintenance costs (labor and materials) for other equipment.	1

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 23 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7250	7269	Repair & Maintenance - Other	Charges for other repair and maintenance costs (labor and materials). Includes electrical repair, plumbing, pest control, office furniture, landscaping, painting, janitorial, carpentry, engineering /scientific, highway/ roadway, heat/vent/air condition, roofing, roads & grounds and other repair and maintenance costs.	1
7000	7250	7270	Software Support, Maintenance Short-term Licensing	Charges for software maintenance and support. Agreements with vendors often contain provisions under which updates and upgrades are provided, as well. Also, software licenses spanning one year or less.	1
7000	7300		Operating Supplies		
7000	7300	7311	Uniforms	Charges for the purchase of uniforms used by guards, officers, etc.	N
7000	7300	7316	Inmate Clothing	Charges for the purchase of clothing used by inmates.	N
7000	7300	7319	Security Supplies	Charges for security supplies used exclusively for institution operations such as ammunition, pepper mace, handcuffs, flak vest, TSU, badges, etc.	N
7000	7300	7321	Office Supplies	Charges for the purchase of library supplies, drafting (architectural) supplies, office forms, envelopes and stationary, office reproduction supplies, and other miscellaneous office supplies. Does not include subscriptions, publications, and books.	N
7000	7300	7331	Computer Supplies	Charges for the purchase of magnetic media supplies (tapes, diskettes or other items, which are magnetically coded for computer use), data processing paper supplies, and other data processing supplies. <i>Disks and other computer storage devices and equipment with a per unit cost of \$5,000 or more should be coded to Expenditure Object 8431.</i>	N
7000	7300	7341	Housekeeping Supplies	Charges for laundry supplies (detergents, fabric softeners, etc.), housekeeping and cleaning supplies (rags, soaps, paper towels, etc.)	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 24 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7300	7346	Bedding and Bath Supplies	Charges for the purchase of bedding and bath supplies.	N
7000	7300	7351	Drugs & Medicine Supplies	Charges for the purchase of drugs and medicines.	N
7000	7300	7355	Medical and Dental Supplies	Charges for medical and dental supplies (exclusive of drugs and medicines), medical lab supplies, medical X-ray and medical photo supplies, and other supplies for laboratories or medical facilities not included above.	N
7000	7300	7361	Automotive and Transportation Fuels	Charges for fuel used for automotive and transportation purposes (i.e., other than for heating buildings or running non-transportation equipment. Includes gas, oil, liquid propane gas (LPG), compressed natural gas (CNG), methanol or flex fuel.	N
7000	7300	7363	Automotive Lubricants & Supplies	Charges for automotive and transportation lubricants, brake and transmission fluids, batteries, tires and miscellaneous field supplies (bulk and credit card purchases). <i>This Object is reserved for those purchases which the State takes into inventory and then uses in connection with repair and maintenance activities conducted by the purchasing agency. Lubricants and supplies included incidental to an automotive repair conducted by an entity other than the purchasing agency should be accounted for in object 7256.</i>	N
7000	7300	7371	Repair & Maintenance Supplies - Neither Automotive Nor Related to Buildings	Charges for the costs associated with the purchase of supplies used in connection with the repair and maintenance of equipment and other assets that are neither buildings nor transportation equipment. <i>Supplies of this type would, for example, be used in the repair of generators, manufacturing machinery, etc.</i>	N
7000	7300	7374	Repair & Maintenance Supplies - Related to Buildings	Charges for the costs associated with the purchase of supplies used in connection with the repair and maintenance of buildings. (Electrical, heat/vent/air conditioning, carpentry and hardware, roofing, masonry, etc.)	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 25 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7300	7381	Other Operating Supplies	Charges for the purchase of other operating supplies not included elsewhere, i.e., wildlife supplies, kitchen supplies, educational supplies, printing supplies, etc.	N
7000	7400		Resale Supplies		
7000	7400	7411	Publications	Charges for the costs of publishing material held for sale. Includes the "Arizona Highways" magazine and calendar.	N
7000	7400	7421	Aggregate commissions withheld by or paid to sales agents.	Aggregate commissions withheld by or paid sales agents, this includes commissions relating to the sale of lottery tickets, fishing licenses, hunting licenses, vehicle registrations, admissions to sites and events, etc., etc. <i>This object does not result in the issuance of a Form 1099. Non-aggregate sales commissions that will require the issuance of a Form 1099 should be recorded using Object 6299.</i>	N
7000	7400	7422	Lottery Prizes	Payments made to lottery prize winners.	3
7000	7400	7423	Lottery Distribution Costs	Payments for Lottery ticket warehouse and distribution costs.	7
7000	7400	7425	Material for Further Processing	Raw materials or partially worked items that require additional processing or rework before being transferred to work-in-process or inventory held for resale.	1
7000	7400	7429	Other Resale Supplies	Charges for the costs of other supplies that are purchased for resale.	N
7000	7430		Sales of Assets		
7000	7430	7431	Loss on Sales of Capital Assets	Losses incurred on the sales of land, buildings, improvements, vehicles, and equipment.	N
7000	7430	7432	Loss on Sales of Investments	Losses incurred on the sales of investments.	N
7000	7450		Conference, Education & Training		
7000	7450	7452	Employee Tuition Reimbursement	Other Reimbursement to State employees for graduate and undergraduate courses and other tuition.	N
7000	7450	7455	Conference Registration / Attendance Fees	Charges for conference Registrations / attendance fees.	1

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 26 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7450	7456	Other Education & Training Costs	Charges for other education and training costs.	1
7000	7460		Advertising		
7000	7460	7461	Advertising	Charges for the cost of advertising, including agency or production costs, publications, radio, television, etc.	1
7000	7460	7462	Sponsorships	Sponsorships of certain activities, events or organizations. The expenditures related to this object can only be made by agencies with specific statutory authority to do so or with the explicit permission of the State Comptroller.	1
7000	7470		Printing & Photography		
7000	7470	7471	Internal Printing	Charges for all printing, binding, and quick copy services provided by internal printers.	N
7000	7470	7472	External Printing	Charges for all printing, binding, and quick copy services provided by external printers.	1
7000	7470	7476	Photography	Charges for all photographic services and film developing costs provided by internal or external photographers.	1
7000	7480		Postage & Delivery		
7000	7480	7481	Postage & Delivery	Charges for postage or delivery via post office, central mail room, courier, or delivery service, or postage machine rentals and related costs	1
7000	7480	7482	Document Shredding and Destruction Services	Charges to shred or destroy records and, if necessary, remove such records from the premises.	1
7000	7480	7483	Translation and sign language services	Services engaged to translate or interpret between languages and/or sign languages services.	1
7000	7490		Intrastate Distributions		
7000	7490	7491	Distributions to State Universities	To record and properly categorize distributions to State universities.	N
7000	7490	7494	Other Interstate Distributions	To record and properly categorize distributions between certain State agencies. <i>To be used only with the permission of the GAO.</i>	N
7000	7500		Miscellaneous Operating		
7000	7500	7511	Awards	Charges for the purchase of awards (employee recognition, etc.)	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 27 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7500	7521	Entertainment & Promotional Items	Charges for the cost of entertainment and promotional items. <i>For use only by agencies with specific budget authority for such expenditures.</i>	N
7000	7500	7531	Dues	Charges for dues.	1
7000	7500	7541	Books, Subscriptions & Publications	Charges associated with the purchase of paper books, eBooks, electronic subscriptions, clipping services, magazines, newspapers, periodicals, leaflets, pamphlets, and other forms of hard copy and electronic information services.	N
7000	7500	7546	Costs for Digital Imaging or Producing Microfilm & Microfiche	Charges associated with the digital imaging of documents or the production of microfilm and microfiche.	1
7000	7500	7551	Revolving Fund Advances	Revolving Fund advances <i>Must be used in accordance with the policies in SAAM dealing with Imprest Revolving Funds.</i>	N
7000	7500	7554	Credit Card Fees Over Approved Limit	Charges for credit card fees paid that exceed the annual limits established by the State Treasurer's Office.	N
7000	7500	7561	Surplus Property Distributions to Agencies	Distributions of Proceeds from Surplus Property Sales to Agencies <i>May only be used by the Arizona Department of Administration.</i>	N
7000	7500	7565	Security Services	Armed, unarmed, off-duty officers and alarm monitoring services. <i>See object 7319 for security supplies.</i>	1
7000	7500	7571	Judgments – Damages	Payments of judgments awarded for damages.	N
7000	7500	7572	Industrial Commission Payments to Claimants - Confidential	Payments by the Industrial Commission to claimants. <i>This Object is exclusively for use by the Industrial Commission for payments to claimants that must be kept confidential by law and may not be used by other agencies.</i>	3
7000	7500	7573	Judgments – Confidential Restitution to Individuals	Payment of judgments awarded as restitution to individuals whose personal information is to remain confidential as a matter of law. <i>This Object is primarily for use by the Attorney General and may be used by other agencies only with the written permission of the GAO.</i>	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 28 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7500	7574	Judgments - Non-confidential Restitution	Payment of judgments awarded as restitution when such payments are not confidential as a matter of law; this would include payments made to attorneys or other agents acting on behalf of individuals.	N
7000	7500	7576	Judgments – Punitive & Compensatory	Payments of judgments awarded for punitive and compensatory purposes.	3
7000	7500	7577	Settlements – Payments Made to Resolve Disputes and/ or Avoid the Costs of Litigation	Payments of settlements to resolve disputes and/or avoid the costs of litigation. This object is primarily for use by the Attorney General and may be used by other agencies only with the written permission of the GAO.	3
7000	7500	7578	Payments for Contracted State Inmate Labor	Payments made by a State agency to the Department of Corrections or Arizona Correctional Industries for the use of State inmate labor.	N
7000	7500	7579	Payments to State Inmates	Charges for inmate travel and work incentive payments to State inmates.	1
7000	7500	7581	Bad Debt Expense	Amount of expense related to accounts receivable determined to be uncollectible.	N
7000	7500	7591	Interview Expense	Charges related to certain interviews.	N
7000	7500	7593	Employee Relocations	Reimbursement of employee relocation expenses. Such reimbursable expenses are limited to: transportation of household goods, storage of household goods in transit, travel and lodging expenses (but not meals) incurred en route from the old to the new residence.	N
7000	7500	7596	Non-confidential Investigative / Legal / Law Enforcement Expenses	Investigative or legal or law enforcement expenses, other than amounts paid to professionals, that are not confidential by law and the disclosure of which would not jeopardize the safety of individuals or the conduct of ongoing investigations. <i>This Object is primarily for use by the Office of the Attorney General and State Law Enforcement Agencies. Non-confidential disbursements to professionals should be posted to Object 6296.</i>	1

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 29 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
7000	7500	7597	Confidential and/or Sensitive Investigative / Legal / Undercover Law Enforcement Expenses	Investigative or legal or undercover law enforcement expenses, other than amounts paid to professionals, that are confidential by law or the disclosure of which would jeopardize the safety of individuals or the conduct of ongoing investigations. <i>This Object is primarily for use by the Office of the Attorney General and State Law Enforcement Agencies. This Object may be used only with the written approval of the GAO and only in cases in which disclosure of certain details would jeopardize the safety of individuals or the conduct of ongoing investigations. Confidential disbursements to professionals should be posted to Object 6297.</i>	1
7000	7500	7598	Fingerprinting, Background Checks, Etc.	Fingerprinting, polygraph, fingerprint clearance cards, background checks, credit checks and other investigations (such as urinalysis, drug testing, etc.) related to employment, contracting and other purposes.	1
7000	7500	7599	Other Miscellaneous Operating	Other operating expenses not included in any other accounts.	1
7000	7900		Depreciation Expense		
7900	7900	7912	Depreciation and Amortization Expenses	All depreciation and amortization expenses	N
7900	7900	7915	GASB 87 – Amortization Expenses	All amortization expenses associated with GASB 87 leases	N
8100			CAPITAL OUTLAY		
8100	8100		Capital Outlay		
8100	8100	8101	Capital Outlay Budget & Appropriation	Used primarily for budget and appropriation transactions. <i>Also used for other specified purposes only upon prior approval by the GAO. Primarily used by DES and the Universities.</i>	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 30 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
8100	8110		Land & Site Preparation		
8100	8110	8111	Land & Site Preparation Capital Purchases	All costs associated with the purchase of raw land and changes to land in order to make it suitable for its intended purpose. Site preparation includes clearance and excavation of the site, but <u>not</u> any construction (as in the case of parking lots) or erection (as in the case of flagpoles) which are treated as land improvements in accounts 8193 and 8198. Expenditures posted to this object will be added to land and not depreciated.	N
8100	8110	8112	Tangible Rights of Way - Land Held	All costs associated with the purchase of raw land and changes to land in order to make it suitable for its intended purpose. <i>Use restricted to ADOT.</i>	N
8100	8120		Buildings & Building Improvements		
8100	8120	8121	Buildings & Building Improvements Capital Purchases	All costs associated with the purchase of existing buildings and improvements to buildings. Includes previously constructed non-movable property, mobile homes, or portable buildings and charges for the costs of making changes to the structures.	N
8100	8120	8126	Buildings & Building Improvements Capital Leases	Capital lease payments for existing buildings and improvements to the buildings. <i>See Object 8121 description for examples.</i>	N
8100	8130		Construction In Progress		
8100	8130	8131	Construction In Progress Capital Purchase	All costs of constructing a building (including labor and all materials).	N
8100	8140		Infrastructure		
8100	8140	8141	Infrastructure Capital Purchase - To Be Depreciated	All costs associated with the construction of highways and roads.	N
8100	8140	8145	Infrastructure Capital Purchase - Using Modified Approach	All costs associated with the construction of other infrastructure assets.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 31 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
8100	8190		Improvements Other Than Buildings, Highways & Bridges		
8100	8190	8191	Other Improvements - Acquired by Purchase	To record the acquisition of improvements not otherwise categorized. These improvements are constructed or assembled and depreciate over time.	
8100	8190	8193	Land Improvements Acquired by Purchase	Parking lots, fences, flagpoles, drinking fountains, ramadas, water lines, catchments, wells, etc. These items are intended to be permanently affixed to the land. Expenditures posted to this object will be depreciated.	
8400			CAPITAL EQUIPMENT		
8400	8400		Capital Equipment		
8400	8400	8401	Capital Equipment Budget & Appropriation	Used primarily for budget and appropriation transactions. <i>Also used for other specified purposes only upon prior approval by the GAO. Primarily used by DES and the Universities.</i>	N
8400	8410		Vehicles – Capital		
8400	8410	8411	Vehicles – Capital Purchase	Charges of \$5,000 or more for the costs associated with the purchase of vehicles including automobiles, trucks, construction vehicles, aircraft, etc.	N
8400	8410	8416	Vehicles – Capital Leases	Capital lease payments for vehicles with a cost of \$5,000 or more. Includes automobiles, trucks, construction vehicles, aircraft, etc.	N
8400	8420		Furniture and Furnishings – Capital		
8400	8420	8421	Furniture – Capital Purchase	Charges of \$5,000 or more for the purchase of individual items of furniture (chairs, desks, cabinets) or equipment (copiers and other non-IT equipment used in the typical business office).	N
8400	8420	8423	Depreciable Works of Art & Historical Treasures/Collections – Capital Purchase	To record the acquisition of depreciable works of art and historical treasures / collections with a cost of \$5,000 or more.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 32 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
8400	8420	8425	Non-depreciable Works of Art & Historical Treasures/Collections – Capital Purchase	To record the acquisition of non-depreciable works of art and historical treasures / collections with a cost of \$5,000 or more.	N
8400	8430		Computer Equipment - Capitalized		
8400	8430	8431	Computer Equipment - Capitalized Purchase	Charges of \$5,000 or more associated with the purchase of computer equipment.	N
8400	8430	8436	Computer Equipment – Capital Lease Payments	Capital lease payments for computer equipment with a cost of \$5,000 or more.	N
8400	8460		Telecommunications Equipment - Capital		
8400	8460	8461	Telecommunications Equipment Capital Purchase	Charges for \$5,000 or more for the costs associated with the purchase of telecommunications equipment.	N
8400	8470		Other Equipment - Capital		
8400	8470	8471	Other Equipment - Capital Purchase	Charges of \$5,000 or more for costs involving the purchase of other equipment. Includes construction, education, communications, painting, plumbing, medical/ laboratory, carpentry/hardware, reproduction, etc.	N
8400	8470	8476	Other Equipment - Capital Leases	Capital lease and installment payments for other equipment with a cost of \$5,000 or more. <i>See Object 8471 description for examples.</i>	N
8400	8480		Capitalized Intangible Assets		
8400	8480	8481	Purchased or perpetually licensed software / website	To record the cost of purchasing or acquiring commercially available software / website through perpetual licensing agreements to be capitalized. <i>See the table in SAAM for the correct capitalization threshold and life.</i>	N
8400	8480	8483	Development in Progress	To record the costs associated with the internal development (or through contractor) of intangible assets, such as software that will be owned or perpetually licensed by the agency.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 33 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
8400	8480	8485	SBITA implementation	To record the costs associated with the development of right-to-use Subscription-Based IT Arrangements (SBITA) for a limited period, which will not be owned by the agency.	N
8400	8480	8489	Other intangible assets	To record the cost of intangible assets, other than software / websites.	1
8400	8490		Other Capital Assets		
8400	8490	8491	Other Capital Asset Purchases	Charges of \$5,000 or more for the costs associated with the purchase of capital assets not listed elsewhere.	N
8400	8490	8495	Leasehold Improvements – Capital Purchase	To record the purchase of leasehold improvements.	N
8400	8490	8496	Other Tangible Capital Asset Leases	Capital lease and installment payments for capital assets not listed elsewhere.	N
8500			NON-CAPITAL RESOURCES		
8500	8500		Non-Capital Equipment		
8500	8500	8501	Non-Capital Equipment Budget & Appropriation	Used primarily for budget and appropriation transactions. Also used for other specified purposes only upon prior approval by the GAO. Primarily used by DES and the Universities.	N
8500	8510		Vehicles - To Be Expensed		
8500	8510	8511	Vehicles - Non-Capital Purchase	Charges associated with the purchase of vehicles with a cost less than \$5,000.	N
8500	8510	8516	Vehicles - Non-Capital Leases	Non-capital lease and installment payments for vehicles with a cost less than \$5,000.	N
8500	8520		Furniture and Furnishings - To Be Expensed		
8500	8520	8521	Furniture - Non-Capital Purchase	Charges associated with the purchase of furniture with a cost less than \$5,000.	N
8500	8520	8526	Furniture - Non-Capital Leases	Non-capital lease and installment payments for furniture with a cost less than \$5,000.	N
8500	8530		Computer Equipment - To Be Expensed		

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 34 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
8500	8530	8531	Computer Equipment – Non-Capitalized Purchases	Charges associated with the purchase of computer equipment with a cost of less than \$5,000.	N
8500	8530	8536	Computer Equipment – Non-Capitalized Lease Payments	Payments associated with the leasing of computer equipment with a cost of less than \$5,000.	N
8500	8560		Telecommunications Equipment - To Be Expensed		
8500	8560	8561	Telecommunications Equipment - Non-Capital Purchase	Charges associated with the purchase of telecommunications equipment for a cost less than \$5,000.	N
8500	8570		Other Equipment - To Be Expensed		
8500	8570	8571	Other Equipment - Non-Capital Purchase	Charges associated with the purchase of all other equipment for less than \$5,000.	N
8500	8570	8573	Weapons - Non-Capital Purchase	Charges associated with the purchase of weapons for a cost less than \$5,000.	N
8500	8570	8576	Other Equipment - Non-Capital Leases	Non-capital lease and installment payments for other equipment with a cost less than \$5,000.	N
8500	8580		Non-Capitalized Intangible Resources		
8500	8580	8581	Purchased or perpetually licensed software / website	To record the cost of purchasing or acquiring commercially available software / website through perpetual licensing agreements to be expensed. <i>To be used only for purchases of items that have a useful life of a year or more and would be capitalized were their cost to meet the relevant capitalization threshold. Disbursements charged to this object are to be treated as current fiscal year expenses / expenditures.</i>	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 35 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
8500	8580	8586	Rights-of-way, easements, extraction rights	To record the cost of acquiring rights-of-way, easements, and natural resource extraction rights to be expensed. <i>To be used exclusively for purchases of items that have a useful life of a year or more and would be capitalized were their cost to meet the relevant capitalization threshold. Disbursements charged to this object are to be treated as current fiscal year expenses / expenditures.</i>	N
8500	8580	8587	Other Intangible Assets – purchased, licensed or internally generated	To record the cost of acquiring other intangible assets by purchase, license or internal generation. <i>To be used exclusively for purchases of items that have a useful life of a year or more and would be capitalized were their cost to meet the relevant capitalization threshold. Disbursements charged to this object are to be treated as current fiscal year expenses / expenditures.</i>	N
8500	8580	8588	Software / websites acquired by capital lease	To record the cost of acquiring software / websites acquired by capital lease. <i>To be used exclusively for purchases of items that have a useful life of a more year or more and would be capitalized were their cost to meet the relevant capitalization threshold. Disbursements charged to this object are to be treated as current fiscal year expenses / expenditures.</i>	N
8500	8580	8589	Other intangible assets acquired by capital lease	To record the cost of intangible assets, other than software / websites, by capital lease.	1
8500	8580	8591	Other long-lived tangible assets to be expensed.	The record the cost of acquiring other long-lived tangible assets with a unit/project cost of less than \$5000.	
8500	8580	8592	Non-Capital Equipment Excluded from Cost Allocation	For DES and DCS use only.	N
8600			DEBT SERVICE		
8600	8610		Principal		
8600	8610	8611	Principal	Costs associated with the redemption of bonds and other debt instrument, not including interest.	N
8600	8610	8612	Treasurer Warrant Notes – Redemption Expense	Costs associated with the redemption of Treasurer Warrants.	N

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 36 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
8600	8620		Interest		
8600	8620	8621	Interest	Interest charges on the redemption of bonds and other financing instruments.	1
8600	8630		Discounts		
8600	8630	8631	Discounts	Discount on bonds and other financing instruments.	N
8600	8640		Premiums		
8600	8640	8641	Premiums	Premium on bonds and other financing instruments.	N
8700			GASB 87		
8700	8710		GASB 87 – Capital Outlay		
8700	8710	8711	GASB 87 – Capital Outlay	Lease and installment payments for qualified GASB 87 leases of tangible capital assets—including buildings, land, and equipment with the materiality threshold of \$500,000 or more.	N
8700	8780		GASB 87 – Debt Service		
8700	8780	8781	GASB 87 – Principal	Cost associated with GASB 87 qualified lease principal payments and other debt instruments, not including interest.	N
8700	8780	8782	GASB 87 – Interest	Interest charges associated with GASB 87 qualified lease interest payments and other debt instruments.	1
9000			COST ALLOCATION & INDIRECT COSTS		
9000	9010		Cost Allocation		
9000	9010	9011	Cost Allocation	To record cost allocation. <i>All use requires prior GAO approval.</i>	N
9000	9020		Indirect Cost Charges		
9000	9020	9021	Indirect Cost Charges	To record indirect cost charges. <i>All use requires prior GAO approval.</i>	N
9100			TRANSFERS-OUT		
9100	9100		Transfers-Out		

State of Arizona Accounting Manual

Section 95 Lists

Issued 01/08/24

Topic 14 Chart of Accounts

Page 37 of 37

Expenditure Object Accounts

Object Class	Object Group	Object	Title	Description	1099 Code
9100	9100	9101	Transfers Out – Not Subject to Cost Allocation	To record operating transfers out to other State agencies or funds that are not subject to Cost Allocation, other than those recorded in Object 9201. <i>Must be used exclusively with revenue source 4901.</i>	N
9100	9100	9102	Indirect Cost Transfers Out – Not Subject to Cost Allocation	To record indirect transfers out, usually to the Indirect Cost Recovery Fund that are not subject to Cost Allocation other than those recorded in Object 9202. <i>Must be used exclusively with Revenue Source 4902.</i>	N
9100	9100	9106	Federal Transfers Out Subject to Cost Allocation	To record Federal transfers out, usually to the Indirect Cost Recovery Fund that are subject to Cost Allocation other than those recorded in Object 9202. <i>Must be used exclusively with Revenue Source 4902. For use by DES and DCS only.</i>	N
9100	9100	9111	Federal Transfers Out	To record transfers out of Federal monies. <i>Must be used exclusively with Revenue Source 4911.</i>	N
9100	9100	9115	Federal ARPA COVID Stimulus Transfers Out	To record transfers out of Federal ARPA COVID Stimulus monies to State agencies (including reimbursements). <i>Must be used exclusively with Revenue Source 4915.</i>	N
9200			SPECIAL ITEMS		
9200	9200		Special Items		
9200	9200	9201	In-Kind Efforts		N
9200	9200	9203	Maintenance of Effort		N
9200	9200	9205	Revenue Credit	Used to offset federal draws.	N
9200	9200	9207	Bad Debt Write-offs	To be used by GAO only	N
9200	9200	9209	GASB 87 – Expenditure Offset	To be used by GAO only	N