

OTHER THAN PERSONAL SERVICE (OTPS) OBJECT CODES

- 1 Like tax levy programs, reimbursable programs collapse minor OTPS object codes into major groupings for budgetary purposes.
- 2 When actually purchasing supplies, materials, equipment, books or services, please consult the Standard Operating Procedures Manual (SOPM) to ensure compliance with such issues as bids, contracts, or necessary resolutions.
- 3 OTPS object codes that are not allowed by the funding source should not be budgeted.
- 4 Use object code 130 for Instructional Supplies and object code 198 for General Office and other non-instructional Supplies respectively.
- 5 Data Processing Software is budgeted in object code 198, except for Educational/Instructional Software, which is budgeted in object code 199. NYSLIB software is budgeted and charged to object code 338.
- 6 Any Equipment paid under an object code in the 300 series, which has a unit value **under \$250 Tax Levy or under \$5,000 in Reimbursable** should be **budgeted** in object code 100.
- 7 Object code **331**, Computer Equipment, is to be used for reimbursable expenditures only with **unit values under \$5,000**. Object code 331 collapses to object code 100. Object 332 is for reimbursable expenditures of at least \$5,000 and tax levy expenditures over \$250. Object code 332 collapses to object code 300.
- 8 Use object code 412 (Rental and/or Leasing of Miscellaneous Equipment), 413 (Rental and/or Leasing of Information Technology [data processing] Equipment), and 433 (Leasing and Rental of Copying and Duplicating Equipment).
- 9 Use new detailed object codes for 451 and 452 for all eligible expenditures for Local Travel which collapse into the 451 series.
- 10 Use new detailed object codes for 489 for all eligible expenditures for Parent Participation Activities which collapse into the 400 series.
- 11 Most individual object codes collapse to the major series number for budgeting purposes. These major series object codes are 100, 300, 400, 600 and 700 (no items are to be encumbered or expensed against codes 100, 300, 400, 600 and 700). Additional object codes, which must be budgeted and do not collapse,

include codes 110, 199, 337, 338, 402, 451, 600, 689 and most 700 series object codes; however, encumbrances and expenses may be charged to these codes.

For accounting purposes, the detailed object codes must be used when recording expenses. Therefore, all purchase orders, requisitions, imprest funds, change notices, etc., must include the proper object code to be charged (e.g., if funds are budgeted in object code 100, a purchase order for staplers should indicate object code 198 - General Office Supplies, and not 100).

Note: Differences in dollar thresholds for tax levy and reimbursable funded equipment (i.e., \$250 and \$5,000 respectively) are due to funding source regulations.

Object
Code Description

***100 Series** - The 100 series object codes are used primarily to report the purchase and expense of consumable supplies and materials. Funds for intended expenditures in the 100 series are budgeted in object code 100 except for 109, 110 and 199.

101 **PRINTING SUPPLIES**

Charge to this account printing costs including the following: printed stationery and forms, reports, bulletins, manuals and pamphlets. Refer to object code 615 for customized printing services.

102 **TESTING MATERIALS**

Charge to this account the purchases of exams and all materials used for test development and administration.

105 **AUTOMOTIVE SUPPLIES & MATERIALS** (NOT FOR USE BY SCHOOLS.)

Charge to this account all expenditures for non-instructional purposes for articles and substances solely or primarily used in connection with the operation and maintenance of automotive equipment including automobiles, motorcycles, scooters, trucks, buses, boats and other vehicles that are motor propelled. Examples of automotive supplies are tires, spark plugs, filters, and oil. Also charge to this account all gasoline or alternative fuels related to the operation of a motor vehicle.

Note: Supplies for school shop programs should be charged to object code 130.

***109** **FUEL SUPPLIES** (NOT FOR USE BY SCHOOLS)

Charge to this account the cost of fuel supplies (e.g., oil, gas, etc.) which are consumed in the ordinary heating, lighting, cooking, and power operations in buildings, excluding gas and electric services purchased from utilities (see Object Code 423 - Light & Power).

***110** **FOOD & FORAGE SUPPLIES** (NOT FOR USE BY SCHOOLS)

Charge to this account the cost of all provisions used for human and animal consumption. Items include baked goods, beverages (including milk) cereals, dairy products, fruits, vegetables, flour meat, poultry, fish, sugar, spices and other groceries. Also included are forage and feed purchased for consumption by laboratory animals.

Object
Code Description

117 **POSTAGE & MAILING SERVICES**

Charge to this account payments for postal services in various forms, e.g., stamps, metered postage, postal cards, stamped value of stamped envelopes, registered mail, special delivery, overnight mail, parcel post and telegrams.

Note: For messenger services, refer to object code 622.

130 **INSTRUCTIONAL SUPPLIES**

Charge to this account all supplies (that are generally consumable and have a short-term useful life) used in the direct instruction of children. This code includes (but is not limited to) such items as classroom supplies (chalk, crayons, maps, globes, charts, etc.) and other general instructional supplies such as games, toys, and library supplies not otherwise charged to Object Code 338. This object code also includes the following:

1. Science and laboratory materials (microscopes, meters, anatomical and zoological models);
2. Audiovisual supplies and aids (blank or otherwise) such as (but not limited to) tape recordings, film strips, compact disks, film, cassettes, books and records;
3. Athletic supplies, shop supplies and home economic supplies; and
4. *** Instructional equipment costing less than \$250 in tax levy and less than \$5,000 in reimbursable is to be charged to this object code.
5. The following items if used for instructional purposes: expenditures for subscriptions to newspapers, magazines and periodicals (trade or otherwise), newspaper clipping services, catalogs, directories, manuals, guides, indices, and supplementary services.

Object
Code Description

169 **BUILDING MAINTENANCE & CLEANING SUPPLIES** (NOT FOR USE BY SCHOOLS)

Charge to this account materials used in the repair, replacement and maintenance of heating, plumbing, and refrigeration systems; small tools and machine parts; lumber, glass and paint for building maintenance; electrical supplies and other items such as unlubricated metal sheets and bars. Also charge to this account the purchase of custodial supplies (e.g., cleaning agents, waxes, polishes, sealers, sweeping compounds, sponges, disinfectants, mops, brooms, brushes, etc.).

187 **KITCHEN UTENSILS**

Charge to this account the purchase of non-instructional glassware, tableware, small cooking utensils, kitchen implements, cutlery, paper goods and comparable disposable items.

198 **GENERAL OFFICE SUPPLIES**

Charge to this account all supplies not specifically classified in any of the other supply classifications (100 series accounts). This code includes general office supplies, any Administrative Software, and all Data Processing Software (except for Educational/Instructional Software, which is charged to Object Code 199 unless if used in a library, in which case such items are to be charged to Object Code 338). Also charge to this account the following items if used for administrative purposes:

1. Expenditures for subscriptions to newspapers, magazines and periodicals (trade or otherwise).
2. The cost of subscriptions to newspaper clipping services, catalogs, directories, manuals, guides, indices, legal, medical, financial and accounting books and supplementary services.
3. Administrative audiovisual supplies and aids (blank or otherwise) such as (but not limited to) tape recordings, film strips, compact disks, film, cassettes, books and records.

Object
Code Description

4. Uniforms.

5. *** Non-instructional equipment costing less than \$250 in tax levy and less than \$5,000 in reimbursable.

***199 EDUCATIONAL/INSTRUCTIONAL SOFTWARE**

Charge to this account all educational/instructional (classroom) software including software purchased with NYSSL funds. Educational and instructional software purchased with NYSLIB funds may be charged to Object Code 338.

Object
Code Description

***300 Series** - This object code series is used to report the purchase and expense of non-consumable items, equipment items and all furniture, textbook and library book purchases. Funds for intended purchases in the 300 series are budgeted in Object Code 300 except for 337 and 338 which are budgeted alone, and 331 collapses to 100. **Please note that in most cases Object Code 300 is to be used for tax levy items costing \$250 or more and reimbursable items costing \$5,000 or more. The object Code 100 series is to be used for tax levy items costing less than \$250 and reimbursable items costing less than \$5,000.**

302 TELECOMMUNICATIONS EQUIPMENT/SYSTEMS (PURCHASES ONLY)

Charge to this account the cost of purchasing telecommunications equipment including telephone systems, adjunct equipment for these systems, (including telephones, cable, fiber, call accounting systems, voice mail, moves, adds and changes), answering machines, paging devices, fax machines, cellular phones, etc. This also includes the purchase of individual telephone instruments. Such equipment items costing not less than \$250 each if tax levy funded and not less than \$5,000 for each item if funded with reimbursable dollars are to be charged to this object code.

305 MOTOR VEHICLES AND RELATED EQUIPMENT

Charge to this account the cost of all standard make and specially designed automobiles, buses and trucks, etc. of a self-propelling nature. Also charge to this account the cost of engines, bodies and chassis when purchased as complete individual units, whether used for replacement or assembly purposes. Such items may be distinguished from purchases of materials and parts because they comprise the major individual cost of the completed machine. Such equipment items costing not less than \$250 each if tax levy funded and not less than \$5,000 for each item if funded with reimbursable dollars are to be charged to this object code.

312 IMPROVEMENTS TO PROPERTY OTHER THAN BUILDINGS (NOT FOR USE BY SCHOOLS)

Charge to this account the cost of improvements made to property other than buildings.

Object
Code Description

314 **FURNITURE PURCHASES**

Charge to this account the cost of furniture purchased for use in offices or for schools (e.g., desks, chairs, tables, bookcases, etc.). Such furniture items costing not less than \$250 each if tax levy funded and not less than \$5,000 for each item if funded with reimbursable dollars are to be charged to this object code.

315 **EQUIPMENT PURCHASES**

Charge to this account the cost of equipment for administrative and instructional use including:

1. Typewriters, word processors, etc. excepting photocopying, duplicating and data processing (information technology) equipment. Also, refer to Object Codes 316, 331 and 332.
2. Science and laboratory equipment.
3. Shop and home economics equipment.
4. Audiovisual equipment (projectors, cameras, recording equipment, radios, language laboratories, compact disc players, etc.).
5. Athletic equipment, etc.

Note: Equipment items indicated above that cost not less than \$250 each if tax levy funded and not less than \$5,000 for each item if funded with reimbursable dollars, are to be charged to this object code.

316 **PURCHASE OF COPIERS AND DUPLICATING MACHINES**

Charge to this account the cost of photocopiers or duplicating equipment purchased for use in offices and schools. Such equipment items costing not less than \$250 each if tax levy funded and not less than \$5,000 for each item if funded with reimbursable dollars are to be charged to this object code.

Object
Code Description

319 **SECURITY EQUIPMENT**

Charge to this account all payments associated with the purchase or rental of security equipment, burglar, fire alarms, and anti-theft devices for computers (such as anchoring devices, etc.). Such equipment items costing not less than \$250 each if tax levy funded and not less than \$5,000 for each item if funded with reimbursable dollars are to be charged to this object code.

331 **COMPUTER EQUIPMENT** (REIMBURSABLE FUNDED ONLY)

Charge to this account any computer equipment purchase through a reimbursable program whose unit cost is less than \$5,000. **Object Code 331 collapses to Object Code 100.**

332 **COMPUTER AND OTHER DATA PROCESSING EQUIPMENT** (TAX LEVY AND REIMBURSABLE)

Charge to this account the purchase of all reimbursable data processing equipment whose unit cost is equal to or greater than \$5,000 and for all tax levy data processing equipment. The purchase of "Software and Supplies" is not to be charged to this account. Administrative software is to be charged to Object Code 198; educational/instructional software is to be charged to Object Code 199. NYSLIB software is to be charged to Object Code 338.

***337** **TEXTBOOKS**

Charge to this account the purchase of all textbooks and workbooks.

***338** **LIBRARY BOOKS AND MATERIALS**

Charge to this account:

1. The cost of all books, periodicals, magazines, etc., purchased for official library use;
2. The cost of tapes, microfilms, computer software and videotapes if purchased with NYSLIB funds; and
3. The cost of services for binding and repair of books, periodicals, etc., belonging to libraries. Do not charge this account for periodicals/magazines, which are not or will not be bound and retained as part of a permanent library collection.

Object
Code Description

369 **FOOD SERVICE EQUIPMENT** (NOT FOR USE BY SCHOOLS)
Charge to this account the purchase of refrigerators, freezers, stoves, dishwashing equipment, and food mixers, etc.

Object
Code Description

***400 Series** - This object code series is used to report the purchase and expense of general services. Note that professional services, technical services and services provided by independent consultants that are acquired via a full value or requirements contract are to be charged to the appropriate 600 series object code.

***402 TELEPHONES & OTHER COMMUNICATIONS**

Charge to this account monthly recurring charges for the usage and/or rental of telecommunications equipment, telephone lines and services including rental with option to purchase agreements for telecommunications equipment, cellular and mobile phone line rental and usage, answering machine services, paging device services, Board-wide internet access (including schools), and computer modem usage. Also refer to Object Code 602. Refer specifically to Object Code 442 for expenditures related to data lines.

403 GENERAL SERVICES

Charge to this account:

1. The cost of authorized membership dues and fees in professional and technical associations and organizations; notary, recording, registration and searching fees; internet access (if charged to individual schools).
2. Rentals of safe-deposit boxes, post office boxes, postage meter machines (excluding the cost of postage itself - refer to Object Code 117) and water coolers that, due to their distinctive office service nature, are classified in this category. Include all other banking services in this code.
3. Inspection fees covering the cost of similar services with respect to buildings, structures, etc.
4. General moving expenses.

407 MAINTENANCE & REPAIRS - AUTOMOTIVE EQUIPMENT (NOT FOR USE BY SCHOOLS)

Charge to this account all expenditures for repair of automotive equipment performed by City employees. Similar services performed by other than City employees are charged to Object Code 607.

Object

Code Description

412 RENTAL AND/OR LEASING OF MISCELLANEOUS EQUIPMENT

Charge to this account rental/leasing expenditures not otherwise classified under a specific code except photocopying, duplicating machine and data processing (information technology) leases or rentals. Use Object Code 612 for maintenance.

413 RENTAL AND/OR LEASING OF INFORMATION TECHNOLOGY (DATA PROCESSING) EQUIPMENT

Charge to this account the cost of:

1. Data processing equipment rental;
2. All rented "software" in connection with this equipment;
3. Leasing data processing equipment, personal computers and printers; and
4. The servicing of leased data processing equipment, if part of the lease agreement.

Note: Maintenance and repair of data processing equipment are to be charged to Object Code 613.

***414 RENTALS – LAND, BUILDINGS AND STRUCTURES (NOT FOR USE BY SCHOOLS)**

Charge to this account rental of land, buildings, stores, and offices, etc. Where the rental charge includes miscellaneous items such as light, heat and power, water, repairs, and janitorial services, etc., these items are to be included in this account.

417 ADVERTISING

Charge to this object code expenditures for announcements in professional publications, newspapers, or broadcasts over television and radio. These expenditures include advertising for such purposes as personnel recruitment, financial notices, legal notices, purchase, and sale notices, examination notices, and all other associated advertising items.

Object
Code Description

***423 HEAT, LIGHT & POWER (NOT FOR USE BY SCHOOLS)**
Charge to this account expenditures for heat, light and power services purchased from a utility company. Include in this account all costs for heat, light and power (electric current) purchased for City buildings and structures, and for lighting. (For fuel supplies, refer to Object Code 109)

433 LEASING AND RENTAL OF COPYING AND DUPLICATING EQUIPMENT
Charge to this account the cost of leasing or renting copiers and duplicating equipment. Servicing of leased equipment, if part of the lease agreement, and non-contractual servicing of rented copiers and duplicating equipment are also charged to this account. (Charge maintenance of this equipment to Object Code 611)

442 DATA LINES
Charge to this account the monthly rental and service costs associated with Bell Atlantic computer lines and data circuits (ISDN's, Ti's, T3's etc.), the monthly rental and service costs associated with such lines if obtained from carriers other than Bell Atlantic, i.e., Teleport, LCI, etc.

Also charge to this account all expenditures and lease payments associated with analog dial back-up lines, point to point lines, modem lines, DDS 1 data lines, DDS 2 data lines, 56K lines, all sub-rates of T-3 lines and DEC's backbone lines for the DDS 2 network.

Note: This code collapses to Object Code 402.

***451 LOCAL TRAVEL – GENERAL**
Use Object Code 451 when budgeting for Local Business Meeting and Related Expenditures. All eligible expenses must be applied appropriately to the detail object codes identified below.

451A Local Meeting – Other Activities: Charge to this account all eligible other activities not detailed in the codes below, including out-of-pocket reimbursement such as registration fees.

451F Local Meeting – Food: Charge to this account all eligible food items and refreshments served at Local Business Meetings such as snacks, breakfast, lunch and dinner.

451S Local Meeting – Space Rental: All efforts should be made to reserve space that is available at no cost to the DOE. When such space is not available, charge to this account all fees paid for space and facility rentals necessary for the meeting.

451T Local Meeting – Transportation: Charge to this account all eligible transportation service to and from the meeting which exceeds the normal commute cost to the primary work site.

452 LOCAL TRAVEL - SPECIAL

This object code is used for local conferences or trainings conducted by NYC Employees. All eligible expenses must be applied appropriately to the detail object codes identified below.

452A Local Conference – Other Activities: Charge to this account all eligible other activities not detailed in the codes below, including out-of-pocket reimbursements such as registration fees.

452F Local Conference – Food: Charge to this account all eligible food items and refreshments served at the local conferences or trainings such as snacks, breakfast lunch and dinner.

452S Local Conference – Space Rental: All efforts should be made to reserve space that is available at no cost to the DOE. When such space is not available, charge to this account fees paid for space and facility rentals necessary for the conferences or trainings.

452T Local Conference – Transportation: Charge to this account all eligible transportation service to and from the conferences or trainings which exceeds the normal commute cost to the primary work site.

Note: This code collapses to Object Code 451.

Object

Code Description

453 **NON-LOCAL BUSINESS MEETING EXPENDITURES** (GENERAL)

Charge to this account all authorized expenditures by employees for out-of-city meal, transportation, lodging and incidental expenses for general business meetings.

Note: This code collapses to Object Code 451.

454 **NON-LOCAL WORKSHOP/CONFERENCE EXPENDITURES** (SPEC/AL)

Charge to this account all authorized expenditures by or for employees for out-of-city meal, transportation, lodging, registration and incidental expenses for educational training at professional/industry conferences and retreats (including rental of facilities).

Note: This code collapses to Object Code 451.

461 **ADMISSION FEES AND TRANSPORTATION RELATED TO FIELD TRIPS**

Charge to this account costs related to pupil admissions to theaters, concerts, art exhibits, parks, museums and other cultural expeditions and for out-of-city student trips and activities. Also charge to this account all payments for per diem transportation for both tax levy and reimbursable programs that take place during and after the school day to such places as museums, concerts, etc.

485 **TUITION EXPENSES**

Charge to this account tuition payments for employees attending classes at certified educational institutions (e.g., colleges and universities) and payments related to scholarship programs except for contractually based payments which are charged to Object Code 671. See Object Codes 452 and 454 for conference registration fees.

489 **PARENT INVOLVEMENT**

Charge to this account all activities involving parents' participation in programs, including direct payments to parents for reimbursement of expenses. All other expenses, such as supplies for parent meetings, should be charged to their appropriate object code. When using object code 489, the expenses must be appropriately applied to the detail object codes depending upon the type of expenditures identified below.

Object
Code Description

489A Parent Involvement – Other Activities: Charge to this account all eligible parent involvement activities that are other than food, space rental and transportation. Eligible expenses include direct payments to parents for stipends or reimbursement of expenses.

489F Parent Involvement - Food: Charge to this account all eligible food items and refreshments served at the parent involvement activities such as snacks, breakfast, lunch and dinner. Refer to (*place link*) for further guidance.

489S Parent Involvement – Space Rental: All efforts should be made to reserve space that is available at no cost to the DOE. When such space is not available, charge to this account fees paid for space and facility rentals necessary for parent involvement activities.

489T Parent Involvement – Transportation: Charge to this account all eligible transportation service to and from parent involvement activities which exceeds the normal commute cost to the primary school site.

Note: This code collapses to Object Code 400.

491 COST OF SNACKS. BREAKFAST PROGRAM CONTRACTS & LUNCHES FOR CHILDREN (OTHER THAN THE SCHOOL LUNCH PROGRAM)

Charge to this account children's snacks, special lunches and other food services.

496 ALLOWANCES TO PARTICIPANTS

Charge to this account allowances to participants other than parents, such as stipends for program participants. This code is used for reimbursement of monthly out-of-pocket expenses paid to Community School Board Members.

***499 OTHER EXPENSES (GENERAL)**

This account cannot be charged directly. This object code is to be used as a holding account only.

Object
Code Description

600 - CONTRACTUAL SERVICES (GENERAL) - The 600 object code series is used to report all expenditures related to contractual or other technical and professional services.

***602 TELECOMMUNICATIONS MAINTENANCE** (GENERAL)

Charge to this account:

1. Expenditures for telephone installation charges, service and maintenance of telecommunications equipment and systems (voice and data) such as telephone systems, cellular phone systems, mobile phone systems, fax machines, voice mail, answering machine services, paging devices, computer modems and other telephone equipment. This includes related expenditures for individual telephone instruments.
2. The cost of rentals of time from broadcasting companies for communication activities.

***607 MAINTENANCE & REPAIRS - MOTOR VEHICLE EQUIPMENT** (NOT FOR USE BY SCHOOLS)

Charge to this account all expenditures for repair of motor vehicle equipment performed by other than City employees.

611 MAINTENANCE & REPAIR OF PHOTOCOPYING OR DUPLICATING EQUIPMENT

Charge to this account all expenditures for the maintenance and repair of copiers.

Note: This code collapses to Object Code 612.

***612 EQUIPMENT MAINTENANCE & REPAIR**

Charge to this account all expenditures for the maintenance and repair of all instructional as well as administrative equipment except for information technology (data processing), photocopying or duplicating equipment.

Object
Code Description

- *613 INFORMATION TECHNOLOGY (DATA PROCESSING) EQUIPMENT - MAINTENANCE & REPAIR**
Charge to this account all expenditures for the maintenance and repair of all data processing equipment.
- *615 PRINTING SERVICES**
Charge to this account all custom printing services (e.g., business cards, customized stationery, etc.). Other printing related costs including printing supplies and pre-printed forms (e.g., testing forms, purchase order forms, etc.) should be charged to Object Code 101.
- *619 SECURITY SERVICES (NOT FOR USE BY SCHOOLS)**
Charge to this account all payments associated with the employment of non-City employed security guards.
- *622 TEMPORARY SERVICES**
Charge to this account all payments, fees and commissions associated with outside services for receptionist, secretarial, stenographic, typing, clerical, data entry, messengers, court reporting and transcribing, handy persons, etc., and any other services of a temporary nature (excluding professional service). Charge interpreters to this code.
- *624 CLEANING SERVICES (NOT FOR USE BY SCHOOLS)**
Charge to this account the cost of cleaning services with outside vendors for rubbish removal, janitorial services, waxing and washing floors, window cleaning, cleaning of curtains, rugs, drapes, disinfecting and exterminating.
- *633 TRANSPORTATION EXPENDITURES**
Charge to this account all authorized expenditures for the transportation of pupils not otherwise classified under a specific transportation service account, and any car service contracts. (For those payments to the New York City Transit Authority or to private bus lines, refer to Object Code 669.) For transportation expenditures related to per diem events, refer to Object Code 461.) Also use this account to reimburse parents and transportation providers for all special education transportation related services.

Object

Code Description

***669 TRANSPORTATION OF PUPILS**

Charge to this account payments made by the Board of Education to the New York City Transit Authority, private yellow school bus contract carriers, common carriers and other City agencies for the transportation of pupils to and from public and non-public schools.

***670 PAYMENTS TO CONTRACT SCHOOLS & CAMPS (NOT FOR USE BY SCHOOLS)**

Charge to this account all payments to contract schools for services to children where the Board of Education does not have adequate facilities, including Pre-Kindergarten and camp programs.

***671 TRAINING PROGRAM FOR CITY EMPLOYEES**

Charge to this account all expenses in connection with the training of City employees in the performance of their duties by other City employees/agencies. This code is to be used by the Division of Human Resources only for stipends for participants in training.

***676 MAINTENANCE, GENERAL REPAIRS AND OPERATION OF INFRASTRUCTURE (NOT FOR USE BY SCHOOLS)**

Include all expenditures for maintenance, operation, repairs, replacements and alterations to all property including, but not limited to, buildings and outdoor lighting. Also charge to this account all maintenance and repair expenditures not otherwise classified under a specific maintenance and repair code.

***681 PROFESSIONAL SERVICES - ACCOUNTING, AUDITING & ACTUARIAL SERVICES - COMPANY & INDIVIDUAL CONSULTANTS**

Charge to this account all payments for professional accounting, auditing or actuarial services performed by other than City employees.

***682 PROFESSIONAL SERVICES - LEGAL & ARBITRATION SERVICES - COMPANY & INDIVIDUAL CONSULTANTS**

Charge to this account all payments for professional legal and arbitration services performed by other than City employees (except Legal Aid).

Object
Code Description

***683 PROFESSIONAL SERVICES ENGINEERING & ARCHITECTURAL SERVICES - COMPANY & INDIVIDUAL CONSULTANTS**

Charge to this account all payments for professional engineering or architectural services performed by other than City employees, including services related to the furnishing of blueprints.

***684 PROFESSIONAL SERVICES - COMPUTER SERVICES - COMPANY & INDIVIDUAL CONSULTANTS**

Charge to this account all payments for computer related services performed by other than City employees. These services include design, program, data entry, data review or analysis, quality assurance, etc. in relation to automated systems that are used by, owned by, created for or customized for the DOE.

***685 PROFESSIONAL SERVICES - EDUCATION - COMPANY & INDIVIDUAL CONSULTANTS**

Charge to this account all payments for education-related services used to support direct instructional services to students which are performed by other than City employees. This code is to be used when the services are provided directly to students.

Examples of such services include art and music instruction, Community Based Organization agreements/contracts for educational programs, related services (e.g., speech and physical therapy) and related services evaluation services (including services in connection with IEP's).

This code is not to be used for contracted professional development or curriculum development services (use one of the expenditure sub-object codes under 689) or for school, teacher or student performance assessment services (use expenditure sub-object 686a).

Expenditure sub-object code 687 Educational Research & Evaluation Services has been moved to Object Code 686. Additionally, expenditures that were previously charged to 688 Banking Services should now be charged to Object 403.

The following expenditure sub-object codes are used by the Central Business Office to encumber and expend funds for special education related services. Expenditures for these codes collapse to object code 685.

Object
Code Description

<u>LINE</u>	<u>TITLE</u>
AID0	AIDE
COU0	COUNSELING
ED00	EDUCATIONAL EVALUATION
HE00	HEARING
INT0	INTERPRETATION
MOB0	MOBILITY
NUR0	NURSING
OTH0	NEUROL AUDIOL PSYCHIATRIC
OT00	OCCUPATIONAL THERAPY
PSY0	PSYCHOLOGICAL
PT00	PHYSICAL THERAPY
SOC0	SOCIAL HISTORY
ST00	SPEECH THERAPY
TRA0	TRANSLATIONS
TRP0	TRANSPORTATION
TUT0	TUTOR
VIS0	VISION

***686 PROFESSIONAL SERVICES - OTHER - COMPANY & INDIVIDUAL CONSULTANTS**

Charge to this account payments for all other professional services performed by other than City employees that are not otherwise classified under another professional service code.

This code includes, but is not limited to:

- Management consultants who are engaged to review operations and make recommendations for improvement, develop guidelines and procedures manuals, or to assist the DOE in carrying out necessary functions.
- School Professionals contract expenditures (however, temporary support staff should be charged to 622).

Interpretation expenditures should now be charged to 622, and tuition payments (including payments to schools with DOE contracts) should be charged to 485.

Object
Code Description

Sub-object 687 has been moved to expenditure sub-object 686a below:

686A Educational Research & Evaluation Services:

Charge to this account payments for research, statistical and evaluation agreements/contracts with business entities and independent and per diem consultants. Also included are expenditures for assessing the success of a program, which may involve research and development, testing, and the collection, processing, preparation and dissemination of reports. School, teacher or student performance assessment expenditures should be charged to this code. Funding is to be budgeted in object code 686.

***689 PROFESSIONAL SERVICES - CURRICULUM & PROFESSIONAL STAFF DEVELOPMENT**

Charge to this account all payments for curriculum development, staff development and training services for all DOE staff that is performed by other than City employees. This code now includes all training and professional development in schools, central and field offices, and curriculum development. Funds are to be budgeted in 689, however, all expenditures should be in one of the expenditure sub-objects below.

689A Professional Development - Pedagogic: Charge to this account all payments for professional development for pedagogic staff who provide instructional services in the classroom.

689B Professional Development - Non-Pedagogic: Charge to this account all payments for professional development and training for non-pedagogic staff, including central and field personnel.

689C Curriculum Development: Charge to this account all payments for expenditures associated with the creation of the Comprehensive Education Plan (CEP) or other curriculum development activities.

Note: Tuition for DOE employees should be charged to 485.

***695 EDUCATIONAL & RECREATIONAL EXPENSES FOR YOUTH PROGRAMS**

Charge to this account payments to providers of educational and recreational activities for youth programs.

Object
Code Description

***700 Series - FIXED CHARGES - GENERAL (NOT FOR USE BY SCHOOLS) - Budget to this account all charges related to judgments and claims.**

***704 PAYMENTS FOR SURETY BONDS & INSURANCE PREMIUMS (NOT FOR USE BY SCHOOLS)**

Charge to this account premium payments for surety bonds and other insurance policies, including bonding of public employees.

705 INTEREST ON JUDGEMENTS & CLAIMS (NOT FOR USE BY SCHOOLS)

Charge to this account interest paid on judgments and claims.

Note: This object code collapses to Object Code 719.

710 JUDGEMENTS & CLAIMS FOR PERSONAL INJURIES (NOT FOR USE BY SCHOOLS)

Include herein payments made to claimants, other than City employees, as settlement of claims before suit, or for judgments rendered on account of personal injuries caused by the City or its employees while engaged in performing official duties. Liability for personal injury damages occurring on City work, in which a contractor is engaged, is to be borne by the contractor. Do not charge to this account court or incidental expenses in connection with the settlement of claims or judgments, such as professional services, witness fees, stenographer fees, etc., as these expenses are to be charged to the appropriate expense accounts.

Note: This object code collapses to Object Code 719.

711 JUDGEMENTS & CLAIMS FOR DAMAGES TO PROPERTY (NOT FOR USE BY SCHOOLS)

Include herein payments made to claimants, either as settlement of claims, or for judgments rendered on account of damages to their property caused by the City or its employees while engaged in performing official duties. Liability for property damages occurring on City work, in which a contractor is engaged, is to be borne by the contractor. Do not charge to this account court or incidental expenses in connection with the settlements of claims or judgments, such as professional services, witness fees, stenographer fees, etc., as these expenses are to be charged to the appropriate expense accounts.

Note: This object code collapses to Object Code 719.

Object

Code Description

- *71 8 PAYMENTS FOR SPECIAL SCHOOLING - HANDICAPPED CHILDREN (NOT FOR USE BY SCHOOLS)**
Charge to this account all payments made to other school districts and institutions for tuition services provided to New York City resident children hospitalized or residing in private or public residential treatment or rehabilitation centers located outside New York City.
- *719 JUDGMENTS & CLAIMS- OTHER (NOT FOR USE BY SCHOOLS)**
Include herein payments made for claims settled before trial or judgments rendered, other than those heretofore covered. Do not charge to this account court or incidental expenses in connection with the settlement of claims or judgments, such as professional services, witness fees, stenographer fees, etc., as those expenses are to be charged to the appropriate expense accounts.
- *730 TUITION PAYMENTS - OUT OF CITY FOSTER CARE (NOT FOR USE BY SCHOOLS)**
Charge to this account tuition payments for New York City resident pupils under foster care in locations outside New York City.
- *731 HEALTH SERVICE CHARGES - OUT OF CITY CARE (NOT FOR USE BY SCHOOLS)**
Charge to this account payments for speech, psychological, welfare and health services costs for New York City pupils attending non-public schools outside of New York City.
- *732 EMPLOYEES' SUGGESTIONS & OTHER AWARDS (NOT FOR USE BY SCHOOLS)**
Charge to this account all payments made to City employees for suggestions and other awards.
- *772 NEW YORK CITY TRANSIT AUTHORITY - FREE FARES FOR SCHOOL CHILDREN (NOT FOR USE BY SCHOOLS)**
Charge this account with all payments made to the New York City Transit Authority for transportation of pupils to and/or from public and non-public schools in carriers operated by the Transit Authority. This code is used exclusively by the Office of Pupil Transportation.

Object

Code Description

***773 FRANCHISE CARRIERS - FREE FARES FOR SCHOOL CHILDREN (NOT FOR USE BY SCHOOLS)**

Charge this account with payments made to carriers having franchise agreements with the City of New York for transportation of pupils to and/or from public and non-public schools in carriers operated by private transportation companies. This code is used exclusively by the Office of Pupil Transportation.

***791 TUITION PAYMENTS TO OTHER SCHOOL DISTRICTS (NOT FOR USE BY SCHOOLS)**

Charge to this account all payments made by the Board of Education to other school systems for tuition costs of pupils who are legal residents of New York City.

***793 PAYMENTS TO FASHION INSTITUTE OF TECHNOLOGY (NOT FOR USE BY SCHOOLS)**

Charge to this account all payments made by the Board of Education as sponsoring agent on behalf of the Fashion Institute of Technology.