Attachment

Commentary and discussion of issues related to "total dollar amount of funds expended" required by Section 11-35-5240(3)

Section 11-35-5240 requires each agency director to develop a Minority Business Enterprise (MBE) Utilization Plan. Such plans must include a goal for spending a certain percentage of each governmental body's total dollar amount of funds expended. with MBEs certified by the Office of Small and Minority Business Assistance (OSMBA).

Under the 2006 amendments to the Consolidated Procurement Code, Section 11-35-5240(3) provides that the Executive Director of the Budget & Control Board shall establish a definition for the phrase "total dollar amount of funds expended", which will define the funds that this percentage will be applied against in developing each agency's goal for spending with monority vendors.

In defining "total dollar amount of funds expended", we have taken the following steps to solicit agency feedback:

- Requested comments to a draft list of object codes from state procurement officials via email,
- Requested comments to the same draft list from state financial officials using an email list provided by the Comptroller General's Office via email,
- Sought input from the Comptroller General's Office,
- Opened discussion of the question in a forum of 250 procurement officials July 20, and
- Met with representatives of the OSMBA.

The comments we received were numerous and diverse. The instances brought to our attention may be valid for some entities and not others. The examples and comments that follow illustrate why agencies need discretion in deriving their unique dollar figure.

- Agencies asked that if I defined the term Total Dollar Amount of Funds Expended utilizing the object codes listed in the attachment, I authorize the Office of Small and Minority Business Assistance (OSMBA) to work with each agency to customize a definition for total dollar amount of funds expended for that agency within the framework of the selected object codes. This could require significant effort by OSMBA.
- Agencies asked that we exclude funds paid by one state agency to another through interdepartmental transfers.
- Agencies asked that we exclude expenditures by agencies for items and services awarded as statewide term contracts by the Information Technology Management Office (ITMO) or the Materials Management Office (MMO).
- Agencies asked that they be allowed to report all expenditures with certified MBEs whether those expenditures fall within the defined object codes or not. As we approach any fiscal year, we often cannot predict what expenditures we will have with certified minority vendors under what object codes, yet we are required to estimate those expenditures anyway. As the year progresses, opportunities may occur to expend funds with certified minority vendor in unanticipated ways.
- Agencies asked that we exclude sole source and emergency procurements from being considered as total dollar amount of funds expended. Some agencies have argued that they have little or no control over these procurements. However, agencies decide upon each of these transactions and take procurement actions appropriate for the circumstances.

- Agencies asked that grant funds be excluded from total dollar amount of funds expended. Colleges and universities suggested that grant funds should be exempt from total dollar amount of funds expended. They offered that many of these grant funded procurements are directed by the grantor agency. This may be valid in many cases, however, conventionally grants are initiated by a grant request, which is prepared by the requesting agency. In many cases, these grant requests guide the expenditure of funds but do not dictate vendor selection.
- It was suggested that we exclude from total dollar amount of funds expended expenses for services or products for which there are no OSMBA certified firms. Agencies cannot accomplish expenditures with certified minority vendors in expenditure categories where certified minority vendors do not exist. It would be helpful if all agencies could encourage minority vendors to acquire certification. Also, the MMO Division should work with OSMBA to improve availability of information to assist agencies.
- It was suggested that we exclude expenditures that are exempt from the Procurement Code in the definition of total dollar amount of funds expended. Exemption of certain expenditures should not sway our efforts to support certified South Carolina minority vendors. In selecting object codes, agencies should consider whether any control is retained over the exempted expenditures.

The following list of major/minor object codes may be used as a starting point to derive the agency's "total dollar amount of funds expended".

INCLUDE THE FOLLOWING OBJECT CODES:

0200 - CONTRACTUAL SERVICES – Do include in your goal funds assigned to the following object codes:
0201 - Office Equipment Service
0203 - Copying Equipment Service
0205 - Medical and Health Services - Reportable
0206 - Household, Laundry, Grounds Maintenance and Security Services
0207 - Education and Training Services, Non-State
0208 - Motorized Vehicle Services
0209 - Printing, Binding, but not advertising
0210 - Microfilm, Microfile, and Microfiche Processing
0211 - Photographic and Audiovisual Services
0212 - Promotional Services
0217 - Building Renovation
0218 - Non-Capitalizable Construction
0219 - Auditing, Accounting, Finance Services
0220 - Engineering and Architectural Services
0221 - Legal Services
0222 - Management Consultants
0223 - Research, Survey, and Appraisal Services
0225 - Other Professional Services
0230 - General Repair
0231 - Printing - Public/Annual Reports
0234 - Testing Service
0236 - Temporary Services
0240 – Attorney Fees
0298 - Catered Meals
0299 - Other Contractual Services

0300 - SUPPLIES AND MATERIAL – Do include in your goal funds assigned to the following object codes:
0301 - Office Supplies
0303 - Copying Equipment Supplies
0304 - Data Processing Supplies
0305 - Medical, Scientific, and Laboratory Supplies
0306 - Household, Laundry, Grounds Maintenance, Janitorial, and Security Supplies
0307 - Educational Supplies
0308 - Motor Vehicle
0309 - Printing
0310 - Microfilm, Microfile, and Microfiche Supplies
0311 - Photographic and Audiovisual Supplies
0312 - Promotional Supplies
0313 - Instructional Materials
0314 - School Bus & Support Vehicle Parts
0316 - Agriculture, Marine, and Forestry Supplies
0317 - Building, Construction, and Renovation Supplies

0318 - Food Supplies
0319 - Feed and Veterinary
0321 - Maintenance Supplies
0322 - Testing Materials-Laboratory Supplies
0323 - Clothing Supplies
0324 - Stage Properties
0326 - Exhibit and Collections Supplies
0327 - Munitions, Targets, and Law Enforcement Supplies
0328 - Television/Radio Engineering Maintenance Supplies
0332 - Client/Patient/Inmate Supplies
0334 - Testing Supplies
0345 – Highway Maintenance Supplies
0346 - Employee Recognition Awards
0351 - Factory Supplies
0352 - Drivers License and License Plate Supplies
0355 - Purchasing Card Expenditures
0390 – Supplies – Lump Sum
0399 - Other Supplies

0400 - FIXED CHARGES AND CONTRIBUTIONS – Do include in your goal funds assigned to the following object codes:
0401 - Rental - Office Equipment
0403 - Rental - Copying Equipment
0408 - Rental - Contingent Rental Payments
0416 - Rental - Other
0490 – Rental Lump Sum
0499 - Other Fixed Charges

0500 Travel - Do not include in your goal funds assigned to 0500 accounts unless procured through a travel agency;

0600 - EQUIPMENT, VEHICLES, AND WORKS OF ART AND HISTORICAL TREASURES (CAPITALIZABLE) – Do include in your goal funds assigned to the following object codes:
0601 - Office Equipment (Capitalizable)
0603 - Copying Equipment (Capitalizable)
0604 - Data Processing Equipment (Capitalizable)
0605 - Medical, Scientific, and Lab Equipment (Capitalizable)
0606 - Household, Laundry, Grounds Maintenance & Janitorial Equipment (Capitalizable)
0607 - Educational Equipment
0609 - Printing Equipment (Capitalizable)
0610 - Microfilm, Microfile, and Microfiche Equipment (Capitalizable)
0611 - Photographic and Audio-Visual Equipment (Capitalizable)
0616 - Agriculture, Marine, and Forestry Equipment (Capitalizable)
0617 - Aircraft Equipment (Capitalizable)
0618 - Library Books, Maps, and Film (Capitalizable)
0620 - Major Tools and Other Motorized Equipment (Capitalizable)
0627 - Law Enforcement Equipment (Capitalizable)
0628 - Television/Radio Engineering Equipment (Capitalizable)
0635 – Communications Equipment (Capitalizable)
0640 - Telephone Equipment (Capitalizable)

0690 – Equipment – Lump sum
0699 - Other Equipment (Capitalizable)

0700 - LAND AND BUILDINGS, INFRASTRUCTURE, CONSTRUCTION COSTS, AND INTANGIBLE ASSETS – Do include in your goal funds assigned to the following object codes:
0703 - Fee - Architectural, Engineering, and Other
0704 - Basic Equipment
0709 - Site Development (Non-Depreciable Land Improvements)
0710 - Depreciable Land Improvement
0711 - Construction - Buildings and Additions
0712 - Renovations - Buildings and Additions - Interiors
0713 - Renovations - Utilities
0714 - Roofing - Repairs and Renovations
0715 - Renovations - Building Exteriors
0716 - Other Construction/Renovation/Repair Projects
0723 - Other Capital Outlay Costs
0790 – Construction Projects – Lump Sum

All 0900 – Purchase for resale – Do include in your goal all funds assigned to 0900 object codes.

5000 - EQUIPMENT, VEHICLES, AND WORKS OF ART/HISTORICAL TREASURES (NON-CAPITALIZABLE) – Do include in your goal funds assigned to the following 5000 – Equipment, Vehicles, and works of Art/Historical Treasures (Non-Capitalized) accounts:
5001 - Office Equipment (Non-Capitalizable)
5003 - Copying Equipment (Non-Capitalizable)
5004 - Data Processing Equipment (Non-Capitalizable)
5005 - Medical, Scientific, and Lab Equipment (Non-Capitalizable)
5006 - Household, Laundry, Grounds Maintenance, and Janitorial Equipment (Non-Capitalizable)
5007 - Educational Equipment (Non-Capitalizable)
5011 - Photographic and Audio-Visual Equipment (Non-Capitalizable)
5016 - Agriculture, Marine, and Forestry Equipment (Non-Capitalizable)
5020 - Major Tools and Other Motorized Equipment (Non-Capitalizable)
5027 - Law Enforcement Equipment (Non-Capitalizable)
5035 - Communications Equipment (Non-Capitalizable)
5040 - Telephone Equipment (Non-Capitalizable)
5051 - Factory Equipment (Non-Capitalizable)
5099 - Other Equipment (Non-Capitalizable)

EXCLUDE THE FOLLOWING OBJECT CODES:

0100 PERSONAL SERVICES – Do not include in your goal any funds assigned to 0100 object code.

0200 CONTRACTUAL SERVICES - Do not include in your goal funds assigned to the following 0200 object codes:
0204 - Data Processing Services
0213 - Utilities
0215 - Freight, Express, Delivery
0216 - Telephone and Telegraph
0226 - Contractual Agreements with Governmental/Non-Profit Entities
0228 - Education and Training Services, State
0232 - Non-State Employee Travel
0235 - Communications Equipment Services
0237 - Reportable Meals for Non State Employees
0238 - Telecommunications Services
0239 - Cellular Telephone Services
0241 - Attorney Fees - Guardian ad Litem
0242 - Attorney Fees - Defense of Indigents
0243 - Guardian Ad Litem - Other Than Attorney
0244 - Gross Proceeds/Legal Settlements
0246 - Subcontracts with Entities - Matching Funds
0247 - Contractual Agreements with School Districts
0248 - Insurance - Administrative Fee
0249 - Supervision of Student Teachers
0251 - Factory Services
0270 - State/Federal Superfund Response Actions - Hazardous Waste
0280 - Contractual Services - Commuting Mileage Reimbursement
0290 - Contractual Services - Lump Sum
0295 - Tuition Assistance
0296 - Federal Retiree Settlement
0297 - Legal Settlements

0300 SUPPLIES - Do not include in your goal any funds assigned to the following 0300 object codes:
0315 - Postage
0325 - Art
0331 - Indigent Psychotropic Medications
0340 - Revenue Tax Stamps
0380 - Supplies - Commuting Mileage Reimbursement

0400 FIXED CHARGES AND CONTRIBUTIONS - Do not include in your goal any funds assigned to the following 0400 object codes:
0404 - Rental - Data Processing Equipment
0405 - Rental - Medical, Scientific, and Lab Equipment
0413 - Rental - Non-State Owned Real Property
0415 - Rental - State Owned Real Property
0417 - Dues and Membership Fees

0418 - Insurance - State
0419 - Insurance - Non-State
0420 - Contributions
0421 - Expense Allowance
0423 - Uniform Maintenance Allowance
0424 - Insurance Premium Savings
0425 - Insurance - Group Plan
0426 - Parole Hearing Fee
0427 - In-District Expense
0428 - Other Fixed Charges - State Housing Authority Construction Draws
0429 - Capital Lease Principal Payments - Land and/or Buildings
0430 - Capital Lease Interest Payments - Land and/or Buildings
0435 - Fees and Fines

0500 - TRAVEL - Do not include in your goal any funds assigned to 0500 object code. See note below.
0501 - In-State - Meals (Non-Reportable)
0502 - In-State - Lodging
0503 - In-State - Air Transportation
0504 - In-State - Automobile Mileage
0505 - In-State - Other Transportation
0506 - In-State - Miscellaneous Travel Expenses
0512 - Out-of-State - Lodging
0513 - Out-of-State - Air Transportation
0514 - Out-of-State - Automobile Mileage
0515 - Out-of-State - Other Transportation
0516 - Out-of-State - Miscellaneous Travel Expenses
0517 - Out-of-State - Registration Fees
0518 - Out-of-State - Subsistence Allowance
0520 - Reportable Meals
0521 - Foreign Travel - Meals
0522 - Foreign Travel - Lodging
0523 - Foreign Travel - Air Transportation
0524 - Foreign Travel - Automobile Mileage
0525 - Foreign Travel - Other Transportation
0526 - Foreign Travel - Miscellaneous Travel Expenses
0527 - Foreign Travel - Registration Fees
0528 - Foreign Travel - Subsistence Allowance
0540 - Moving Expenses
0550 - Leased Car - State-Owned
0560 - Agency Head Business Expense
0580 - Travel - Commuting Mileage Reimbursement
0590 - Travel - Lump Sum
0598 - Other Travel
0599 - Travel Advance
NOTE: An exception is made for travel arranged through the services of a travel agent. Report expenditures made for travel arrangements made through a certified travel agent.

0600 - EQUIPMENT, VEHICLES, AND WORKS OF ART AND HISTORICAL TREASURES (CAPITALIZABLE) - Do not include in your goal any funds assigned to the following 0600 object codes:
0608 - Motor Vehicle - Passenger (Capitalizable)

0615 - Client/Patient Program Equipment (Capitalizable)
0617 - Aircraft Equipment (Capitalizable)
0623 - Capital Lease Executory Costs - Equipment
0624 - Capital Lease Principal Payments - Equipment
0625 - Capital Lease Interest Payments - Equipment
0626 - Exhibits and Collections (Capitalizable)
0651 - Factory Equipment (Capitalizable)

0700 - LAND AND BUILDINGS, INFRASTRUCTURE, CONSTRUCTION COSTS, AND INTANGIBLE ASSETS - Do not include in your goal any funds assigned to the following 0700 object codes:
0701 - Land
0702 - Building Purchase
0705 - Land Easements
0720 - Intangible Assets
0721 - Legal Services - Construction Projects
0722 - Builders Risk Insurance
0730 - Right-of-Way and Land Acquisition - Reportable
0731 - Highway and Road Improvements
0732 - Non-State Employee Travel - Construction Projects
0733 - Right-of-Way and Land Acquisition - Non-Reportable
0734 - Right-of-Way and Land Acquisition - Contractual Services
0735 - Right-of-Way and Land Acquisition - Interest Payments
0736 - Consultants - Bond Financing
0739 - Capital Projects - Bond Financing
0740 - Attorney Fees - Construction Projects
0758 - Labor Cost - Classified
0771 - Labor Cost - Temporary
0773 - Labor Cost - Overtime
0780 - Labor Cost - Inmate Earnings
0781 - Labor Cost - Special Contract Employee
0787 - Bond Interest Costs - Capital Projects
0788 - Bond Issue Costs - Capital Projects
0789 - Contingencies - Capital Projects (Budget Code Only)
0791 - Labor Cost - Employer Contributions
0795 - Transfer Out to Capital Reserve Fund
0799 - Non-Budgeted Activities - Capital Projects

0800 - DEBT SERVICE - Do not include in your goal any funds assigned to 0800 object code.
0801 - Principal Payments
0802 - Interest Payments
0803 - Debt Service Charges
0804 - Other Debt Charges
0805 - Interest Payments - Agricultural College Stock
0806 - Interest Payments - Clemson Perpetual Stock
0807 - Cost of Issuance
0811 - Principal - IPP Note
0812 - Interest - IPP Note
0813 - Prepayment Charge - IPP Note
0821 - Principal - Loan Note
0822 - Interest - Loan Note

0823 - Debt Service/Bond Program
0824 - Principal - Master Lease Program
0825 - Interest - Master Lease Program

1100 - CASE SERVICES - Do not include in your goal any funds assigned to 1100 object code.
1101 - Client Payments
1102 - Medical Services - Individual Professionals
1103 - Medical Services - Institutions
1104 - Legal Fees
1105 - Housing Assistance
1106 - Case Services-Non-Medical/Other Services
1107 - Case Services-Supplies and Equipment

1200 - OTHER OPERATING EXPENSES - Do not include in your goal any funds assigned to 1200 object code.
1201 - Other Operating Expenses

1300 - EMPLOYER CONTRIBUTIONS - Do not include in your goal any funds assigned to 1300 object code.
1301 - State Retirement - State Employees
1302 - State Retirement - Public School Employees
1303 - Retirement - Police Officers - Reg. and SAP
1305 - Retirement - General Assembly
1306 - Retirement - Judicial - Solicitors
1308 - Retirement - Optional Retirement Program
1309 - State Retirement - Military and Non-Member Service
1311 - Retirement Supplement - Employees
1312 - Retirement Supplement - Public School Employees
1313 - Retirement Supplement - Police Officers
1314 - Retired State and Public School Employees - Cost of Living Bonus
1321 - Pensions - Retired National Guardsmen
1322 - Pensions - Confederate Widows
1331 - Social Security - State Employees
1332 - Social Security - Public School Employees
1340 - Workers' Compensation Insurance
1350 - Unemployment Compensation Insurance
1361 - Health Insurance - State Employees
1362 - Health Insurance - Public School Employees
1363 - Health Insurance - Retired State Employees
1364 - Health Insurance - Retired Public School Employees
1367 - Dental Insurance - State Employees
1368 - Dental Insurance - Public School Employees
1369 - Dental Insurance - Retired State Employees
1370 - Dental Insurance - Retired Public School Employees
1371 - Pre-Retirement Death Benefit - State Employees
1372 - Pre-Retirement Death Benefit - Public School Employees
1373 - Pre-Retirement Death Benefit - Police Officers
1375 - Accidental Death Benefit - Police Officers
1378 - Pre-Retirement Death Benefit-Optional Retirement Program
1380 - Employer Contributions - Base Pay Increase
1381 - 401K Match
1390 - Employer Contributions - Lump Sum

1395 - Disbursement - Trust Funds - Retirement
1399 - Other Employer Contributions

1400 - CLAIMS AND AWARDS - Do not include in your goal any funds assigned to 1400 object code.
1401 - Indemnity Claims and Awards
1402 - Indemnity Claims and Awards - Medical Services - Reportable
1403 - Indemnity Claims and Awards - Non-Medical Services
1404 - Long Term Disability Death Benefits
1405 - Indemnity Claims and Awards-Attorney Fees
1406 - Indemnity Claims and Awards-Gross Proceeds

1500 - INTEREST REFUNDS - Do not include in your goal any funds assigned to 1500 object code.
1501 - Interest Refunds

1600 - ALLOCATIONS - EDUCATION IMPROVEMENT ACT OF 1984 - Do not include in your goal any funds assigned to 1600 object code.
1601 - Allocations EIA - Increase Credits High School Diploma
1602 - Allocations EIA - Education Oversight Committee Family Involvement
1603 - Allocations EIA - Nat'l Tchr Cert-Nat'l Average Pay (H63)
1604 - Allocations EIA - Governor's Institute of Reading
1605 - Allocations EIA - Advanced Placement Courses
1607 - Allocations EIA - Gifted and Talented Program
1608 - Allocations EIA - Principal/Teacher on Site Project
1609 - Allocations EIA - Modernize Vocational Equipment
1610 - Allocations EIA - SCSC Paraeducator Program
1611 - Allocations EIA - Handicapped Student Services
1612 - Allocations EIA - Continuum of Care Policy Council
1615 - Allocations EIA - Four Year Early Childhood Program
1616 - Allocations EIA - School District Junior Scholars
1618 - Allocations EIA - Other Entities
1620 - Allocations EIA - Sumter Environmental Education Initiative
1621 - Allocations EIA - Teacher Salaries
1622 - Allocations EIA - Teacher Supplies
1623 - Allocations EIA - Employer Contributions
1624 - Reduce Class Size
1625 - Service Learning Engagement (H03)
1626 - Allocations EIA - Academic Assistance Act 135
1627 - Allocations EIA - State Agency Teacher Pay
1628 - First Steps to School Readiness
1629 - High Schools That Work
1630 - Young Adult Education
1631 - Allocations EIA - Competitive Teacher Grants
1632 - Allocations EIA - Local School Innovation Funds
1633 - Alternative Schools
1634 - Middle School Initiative
1635 - Allocations EIA - Writing Improvement Network
1636 - Credits High School Diploma
1637 - Allocations EIA - Education Oversight Committee (A85)
1638 - Allocations EIA - S.C. Geographic Alliance - USC
1639 - Public Law 99-457 Preschool Children with Disabilities
1640 - Adult Education
1641 - Allocations EIA - Construction and Renovation

1642 - Allocations EIA - Salary Supplement Principal
1643 - Allocations EIA - Materials/Supplies
1644 - Allocations EIA - Critical Teaching Needs
1646 - Allocations EIA - Professional Development - NSF Grants
1648 - Allocations EIA - Technology
1649 - Allocations EIA - Critically Impaired Grant Program
1652 - Allocations EIA - Tech Prep
1654 - Allocations EIA - Status Offender
1656 - Allocations EIA - Bus Driver Salary
1662 - Allocations EIA - Junior Scholars-Private Colleges and Universities
1663 - Allocations EIA - Other State Agencies
1667 - Allocations EIA - Governor's School for Arts & Humanities
1668 - Allocations EIA - Wil Lou Gray Opportunity School
1669 - Allocations EIA - School for Deaf and Blind
1670 - Allocations EIA - Department of Disabilities and Special Needs
1671 - Allocations EIA - Alcohol and Other Drug Abuse Services
1672 - Allocations EIA - John De La Howe School
1673 - Allocations EIA - School Improvement Council Project
1675 - Allocations EIA - Clemson Agriculture Education Teachers
1677 - Allocations EIA - National Board Certification Incentive
1678 - Allocations EIA - Alcohol & Drug Abuse Intervention
1681 - Allocations EIA - Arts Curricula
1682 - Allocations EIA - Parent Support
1683 - Allocations EIA - Family Literacy
1684 - Allocations EIA - Centers of Excellence
1685 - Allocations EIA - Teacher Recruitment Program
1686 - Allocations EIA - Aid Teacher Loan
1691 - Allocations EIA - Professional Development
1692 - Allocations EIA - Continuous Improvement-Innovation
1697 - Allocations EIA - Governors School for Math and Science

1700 - ALLOCATIONS (Funds Other Than Appropriated) - Do not include in your goal any funds assigned to 1700 object code.
1710 - Allocations to Municipalities - Unrestricted
1711 - Allocations to Municipalities - Restricted
1716 - Allocations to Municipalities - Accommodations Tax
1717 - Allocations to Municipalities - Local Option Sales Tax - Property Tax Credit Fund
1718 - Allocations to Municipalities - Local Option Sales Tax - Revenue Fund
1720 - Allocations to Counties - Unrestricted
1721 - Allocations to Counties - Restricted
1722 - Capital Project Local Option Sales Tax-Counties
1723 - Transportation Facility Local Option Sales Tax-Counties
1725 - Allocations to Counties - Alcoholic Liquors Mini Bottles Tax
1726 - Allocations to Counties - Accommodations Tax
1727 - Allocations to Counties - Local Option Sales Tax - Property Tax Credit Fund
1728 - Allocations to Counties - Local Option Sales Tax - Revenue Fund
1729 - Allocations to Counties - Solid Waste Tire Fee
1740 - Allocations to Counties - Motor Carrier Payments in Lieu of Taxes
1745 - Allocations to County Libraries
1750 - Allocations to School Districts
1751 - Allocations to School Districts and Special Schools - Children's Education Endowment Fund
1752 - Allocations to School Districts - Equipment

1753 - Allocations to School Districts - School Building Aid
1755 - Allocations to School Libraries
1756 - Allocations to School Districts - Bus Driver Salaries
1764 - Allocations to School Districts - Education Finance Act
1766 - Allocations to School Districts - Adult Education
1770 - Allocations to Other State Agencies
1771 - Vocational Equipment
1772 - Archives & History
1773 - Status Offender
1774 - Alcohol & Drug Abuse
1775 - Allocations to Other Entities
1776 - Allocations to Entities - Alcohol and Drug Treatment
1777 - Allocations to Entities - Alcohol and Drug Match
1778 - Allocations to Entities - Alcohol and Drug Intervention
1779 - Allocations to Entities - Alcohol and Drug Prevention
1780 - Allocations to Private Sector
1781 - Allocations to Private Sector Reportable
1782 - Allocations - Interim Local Exchange Carrier
1783 - Allocation - Universal Service Fund
1784 - DISCUS Programs
1785 - Allocations to Planning Districts
1786 - General Reserve Fund Transfer
1787 - Capital Reserve Fund Transfer

1800 - STATE AID (State Appropriated Funds Only) - Do not include in your goal any funds assigned to 1800 object code.
1801 - Aid to Municipalities - Inventory Tax Phase out Reimbursement
1809 - Aid to Municipalities - Manufacturer's Depreciation Reimbursement
1810 - Aid to Municipalities - Unrestricted
1811 - Aid to Municipalities - Restricted
1812 - Aid to Municipalities - Homestead Exemption Reimbursement
1820 - Aid to Counties - Unrestricted
1821 - Aid to Counties - Restricted
1822 - Aid to Counties - Homestead Exemption Reimbursement
1824 - Aid to Counties - Rural Improvement
1826 - Aid to Counties - Attendance Supervisors
1827 - Aid to Counties - School Lunchroom Supervisors
1828 - Aid to Counties - Clerks of Court
1829 - Aid to Counties - Manufacturer's Depreciation Reimbursement
1830 - Aid to Counties - Probate Judges
1831 - Aid to Counties - Sheriffs
1832 - Aid to Counties - Tax Forms and Supplies Expenses - Auditors and Treasurers
1833 - Aid to Counties - Register of Deeds
1834 - Bus Driver's Worker's Compensation
1835 - Aid to Counties - Coroners
1836 - Aid to Counties - Local Registration Expenses
1838 - Aid to Counties - Election Commission
1839 - School Safety Officers
1840 - Aid to Counties - Poll Managers and Clerks
1841 - Aid to Counties - Defense of Indigents
1842 - Aid to Counties - Auditors
1843 - Aid to Counties - Treasurers

1845 - Aid to County Libraries
1846 - Aid to School Districts - Handicapped - Profoundly Mentally
1847 - Aid to Counties - Inventory Tax Phase out Reimbursement
1848 - Aid to Counties - Property Tax Relief Fund
1849 - Aid to School Districts - SC State - Felton Lab
1850 - Aid to School Districts
1852 - Reduce Class Size
1854 - Middle School Initiative
1855 - Aid to School Districts - Nurse Program
1856 - Aid to School Districts - School Bus Driver Salaries
1857 - Health & Dental Part Time Teachers
1858 - Aid to School Districts - School Bus Contract Driver Salaries
1859 - Student Loan Corporation-Career Changers
1860 - Aid to School Districts - School Lunch Program Aid
1861 - Aid to School Districts - Bus Driver Aides for Handicapped
1863 - Aid to School Districts - Employer Contributions
1864 - Aid to School Districts - Education Finance Act
1865 - Credits High School Diploma
1866 - Aid to School Districts - Adult Education
1868 - Modernize Vocational Equipment
1869 - Alternative Schools
1870 - Aid to Other State Agencies
1871 - Aid to State Agencies - Adult Education
1872 - Technology Initiative
1873 - Aid to Emergency Medical Service - Regional CO
1874 - Aid to Entities - Rural Development
1875 - Aid to Other Entities
1876 - Aid to Entities - Alcohol and Drug Treatment
1878 - Aid to Entities - Alcohol and Drug Intervention
1880 - Aid to Private Sector
1881 - Aid to Entities - Subgrant Matching Funds
1884 - Aid to Conservation Districts
1885 - Aid to Planning Districts
1886 - Aid to Private Sector - Reportable
1887 - National Board Certification
1888 - Aid to School Districts - Pilot Extended Year - Handicapped Children Project
1890 - Aid to Counties - Fire Department Premium Tax
1891 - Aid to Counties - Brokers Premium - Fire Department
1892 - Aid to Fire Districts
1893 - Aid to Local Government Fund
1894 - Aid to School Districts - Holocaust
1895 - Aid to School Districts - Youth in Government
1896 - Aid to School Districts - Retiree Insurance
1897 - Aid to School Districts - A. Rutledge Scholarship
1898 - Aid to Subdivision - APT/ADEPT
1899 - Aid to School Districts - Testing

1900 - EVIDENCE - Do not include in your goal any funds assigned to 1900 object code.
1902 - Purchase of Evidence

2000 - PETTY CASH FUND - Do not include in your goal any funds assigned to 2000 object code.
2002 - Petty Cash Fund

2100 - TAXES - Do not include in your goal any funds assigned to 2100 object code.
2101 - Sales Tax Paid
2103 - Admissions Tax Paid
2105 - Property Taxes
2107 - Hospitality Fee

2200 - CONTINGENCIES - Do not include in your goal any funds assigned to 2200 object code.
2202 - National Guard - State Service
2205 - Interest Expense - Late Payments
2206 - Interest Expense - Tax Refunds
2207 - State Grand Jury Expenses

2300 - LIGHT/POWER/HEAT - Do not include in your goal any funds assigned to 2300 object code.
2301 - Wood
2303 - Coal
2305 - Natural Gas
2307 - Electricity
2309 - Fuel Oil and Kerosene
2311 - Propane - Heating/Other
2313 - Shared Energy Savings

2400 - TRANSPORTATION - Do not include in your goal any funds assigned to 2400 object code.
2401 - Gasoline
2403 - Gasoline - School Buses
2405 - Alcohol
2407 - Gasohol
2409 - Motor Oil
2411 - Propane and Compressed Natural Gasoline - Transportation
2413 - Diesel Fuel - Transportation
2415 - Aviation Fuel - Jet
2417 - Aviation Gasoline
2480 - Transportation - Commuting Mileage Reimbursement

2500 - HOSPITAL SERVICES - Do not include in your goal any funds assigned to 2500 object code.
2501 - Hospital Care
2502 - DUI Chemical Test

2600 - PROSTHETICS - Do not include in your goal any funds assigned to 2600 object code.
2601 - Prosthetic Appliances

2700 - STIPENDS - Do not include in your goal any funds assigned to 2700 object code.
2701 - Stipends

2800 - SCHOLARSHIPS AND STUDENT LOANS - Do not include in your goal any funds assigned to 2800 object code.
2801 - Scholarships - Non-State Employees
2802 - Scholarships - S. C. Defense Fund
2803 - Scholarships - State Contract Program
2806 - Scholarships - SREB Contract Program
2807 - Student Loans
2808 - Scholarships - R. C. Byrd Honors

2900 - SUGGESTION AWARD - Do not include in your goal any funds assigned to 2900 object code.
2901 - Employee Suggestion Award

3000 - TUITION PREPAYMENT - Do not include in your goal any funds assigned to 3000 object code.
3001 - Tuition Prepayment

5000 - EQUIPMENT, VEHICLES, AND WORKS OF ART/HISTORICAL TREASURES (NON-CAPITALIZABLE) - Do not include in your goal any funds assigned to the following 5000 object codes:
5008 - Motor Vehicle - Passenger (Non-Capitalizable)
5009 - Printing Equipment (Non-Capitalizable)
5010 - Microfilm, Microfile, and Microfiche (Equipment Non-Capitalizable)
5012 - Buses & Other Vehicles to Transport Children (Non-Capitalizable)
5015 - Client/Patient Program Equipment (Non-Capitalizable)
5017 - Aircraft Equipment (Non-Capitalizable)
5018 - Library Books, Maps, and Film (Non-Capitalizable)
5026 - Exhibits and Collections (Non-Capitalizable)

6100 - MISCELLANEOUS OPERATIONS (Budget Use Only) - Do not include in your goal any funds assigned to 6100 object code.

6500 - BASE REDUCTION - Do not include in your goal any funds assigned to 6500 object code.

8400 - EMPLOYEE DEDUCTIONS - Do not include in your goal any funds assigned to 8400 object code.
8401 - Retirement - State Retirement System
8402 - Retirement - Police Officer's Retirement System
8403 - Retirement - General Assembly Retirement System
8404 - Retirement - Judges and Solicitors Retirement System
8405 - Social Security
8406 - Insurance
8407 - Federal Income Taxes
8408 - State Income Taxes
8409 - 401K Match
8411 - Parking
8412 - Retirement Optional Retirement Program-Employee Deductions
8413 - Deduction Processing Fee
8414 - Child Support Processing Fee
8415 - Retirement Unelected-Employee Deductions
8420 - Savings Bonds
8421 - United Fund
8423 - Credit Union
8424 - YACC
8425 - Tax Shelter Annuity
8426 - Good Health Appeal
8427 - Deferred Compensation
8428 - U. S. Act Chapter XIII
8430 - Installment Service Purchase Program - Employee Deductions
8440 - Unclassified Deduction

8500 - PROJECT ALLOCATIONS NETTING TO ZERO - Do not include in your goal any funds assigned to 8500 object code.
8501 - Project Allocations Netting to Zero

9000-9991 - PERSONAL SERVICES - UNCLASSIFIED - Do not include in your goal any funds assigned to 9000 – 9991 object codes.
9201-9207 - Elected Legislative Members and Officers
9401-9493 - Unclassified Legislative - House
9521-9573 - Unclassified Legislative - Printing, Information and Technology Systems
9601-9680 - Unclassified Legislative - Codification of Laws and Legislative Council
9701-9721 - Unclassified Legislative - Legislative Audit Council
9801-9897 - Unclassified Legislative - Miscellaneous Study Committee
9901-9991 - Unclassified Legislative - Senate