

**A. BUDGET DEVELOPMENT**

**A.1 Standard Rates and Schedules by Comptroller Subobject**

The following tables contain the R\*STARS Comptroller Objects (i.e. subobject codes) to be used in the preparation of the FY 2025 budget. If an agency uses agency subobjects and plans to make changes/additions to those crosswalks, please email [dlbudgetHelp\\_DBM@maryland.gov](mailto:dlbudgetHelp_DBM@maryland.gov) and copy your DBM analyst with the necessary changes as soon as possible.

**Object .01 Salaries and Wages**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0101	Regular Earnings (i.e. Salaries)	Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0102	Additional Assistance	Includes related salary and social security costs.
0104	Overtime Earnings	Includes related salary and social security costs.
0105	Shift Differential	Includes related salary and social security costs.
0110	Miscellaneous Adjustments	Includes related salary and social security costs.
0111	Accrued Leave Payout	Includes related salary and social security costs.
0112	Reclassification	Cost of reclassifying positions (vacant or filled) to different grades and steps. Includes related salary, social security, retirement, unemployment, and turnover values.
0120	Student Payments (USM only)	
0125	COVID-19 Personnel Expenditures	Salary and fringe expenditures associated with position funding supported by COVID-19 federal relief funds.
0151	Social Security Contributions	7.37% to \$177,851 + 1.45% of excess of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0152	Health Insurance	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Should be realigned within the agency to align with position detail as necessary. DBM will update agency values in December based on health cost trends and Governor decisions.
0153	Health Insurance-Special Subsidies	Maryland Department of Transportation (MDOT - J00) only. Budget in accordance with union contract.
0154	Retirees Health Insurance Premiums	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Should be realigned within the agency to align with position detail as necessary. DBM will update agency values in December based on health cost trends and Governor decisions.
0155	Sick Leave Incentive Program	<b>Do Not Budget in FY 2025.</b>
0156	VSP Payments (FY 2011 only)	<b>Do Not Budget in FY 2025.</b>
0157	Other Post Employment Benefits	<b>Do Not Budget in FY 2025.</b>
0160	Early Retirement Surcharge	<b>Do Not Budget in FY 2025.</b>
0161	Employees' Retirement System	21.42% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0162	Employees' Pension System	<b>Do Not Budget in FY 2025.</b> All related costs are budgeted in 0161.
0163	Teachers' Retirement System (A64 not used)	15.17% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.

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Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0164	Teachers' Pension System	<b>Do Not Budget in FY 2025.</b> All related costs are budgeted in 0163.
0165	State Police Retirement System	79.01% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0166	Judges' Pension System	43.00% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0167	Mass Transit Administration Pension System	Rate to be determined by MDOT.
0168	Optional Retirement/Pension System (TIAA)	7.25% of Regular Earnings 0101.
0169	Law Enforcement Officers' Pension System	46.30% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0170	Other Retirement Systems	For higher education institutions only.
0171	Other Pension Systems	<b>Do Not Budget in FY 2025.</b>
0172	Deferred Compensation Match	<b>Do Not Budget in FY 2025.</b>
0174	Unemployment Compensation	0.28% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0175	Workers' Compensation	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on most recent actual workers' compensation experience, and DBM will update agency values in December based on FY 2023 actuals plus projected trends and Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms have workers' compensation costs.
0176	Workers' Compensation Reserve Fund	<b>Do Not Budget in FY 2025.</b>
0181	Tuition Waivers	<b>Higher Education Institutions Only,</b> as determined by governing boards.
0182	Employee Transit Expenses	
0189	Turnover Expectancy	Turnover rate is calculated as 0189/(0101+0151+Retirement+0174). This is <b>not</b> updated by Position Reconciliation or the Positions tab in BARS—agencies should review rates by subprogram/fund type following POS REC and adjust as necessary using the Turnover and/or Expenditure tab.
0192	DBM Adjustment	<b>Do Not Budget in FY 2025.</b>
0193	Health Savings	<b>Do Not Budget in FY 2025.</b>
0194	Section 40 Retirement Benefits	<b>Do Not Budget in FY 2025.</b>
0195	Section 40 COLA	<b>Do Not Budget in FY 2025.</b>
0199	Other Fringe Benefit Costs	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

**Object .02 Technical and Special Fees**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0201	Honorariums	
0202	Per Diem Payments	
0203	Clerical/Secretarial Support	
0204	Legal Service Support	
0205	Medical Service Support	
0206	Religious Service Support	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0207	Social Service Support	
0208	Training and Staff Development	
0209	Administrative/Management Services Support	
0210	Patient and Student Payments	
0211	Employee Awards	
0212	Athletic Services Support	
0213	Social Security Contributions	7.65% to \$171,295 + 1.45% of excess of Payroll 0220. Adjusted via the Contractuals tab in BARS, and may also be edited on the Expenditures tab.
0214	Unemployment Compensation	0.28% of Payroll 0220. Adjusted via the Contractuals tab in BARS, and may also be edited on the Expenditures tab.
0216	Royalty Payments	
0217	Contractual Health Insurance	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Should be realigned within the agency to align with position detail as necessary. DBM will update agency values in December based on health cost trends and Governor decisions.
0220	Special Payments Payroll (Contractual Employee Salaries)	Can only be adjusted via the Contractuals tab in BARS.
0221	Prizes and Awards to Non-Employees	
0289	Contractual Turnover Expectancy	Turnover rate is calculated as 0289/(0220+0213+0214). This is <u>not</u> updated by the Contractuals tab or the Turnover tab in BARS—agencies should review rates by subprogram/fund type following and adjust as necessary using the Expenditure tab.
0299	Other Technical and Special Fees	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

**Object .03 Communications**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0301	Postage	1st Class/Standard Letter 66c.
0302	Telephone	Billed directly by vendors; Same as FY 2023 Actuals for PBX/Centrex if independent.
0303	Telecommunications	Billed directly by vendors; Same as FY 2023 Actuals for PBX/Centrex if independent.
0304	Misc. Communications Charges	Billed directly by vendors; Same as FY 2023 Actuals for PBX/Centrex if independent.
0305	DBM Paid Telecommunications	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on radio maintenance contracts, allocated across agencies based on fall radio counts. DBM will update agency values in December. Agencies should budget either (a) in one location or (b) based on which subprograms have radios.
0306	Cell Phone Expenditures	Includes all cellular phones, personal data assistants (PDAs), and tablets.
0322	Capital Lease(s) (Telecommunications)	<b>Do Not Budget in FY 2025.</b>
0395	Corporate Purchasing Card	
0397	Paycheck Postage Costs	

**Object .04 Travel**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0401	In State/Routine Operations	Includes tolls, parking fees, and private mileage reimbursement.
0402	In State/Conferences/ Seminars/Training	Includes conference fees, necessary hotels, and other in-state travel costs not in 0401.
0403	Out-of-State/Routine Operations	Refer to State travel regulations for reimbursement amounts.
0404	Out-of-State/Conferences/ Seminars/Training	Includes conference fees, necessary hotels, and other out-of-state travel costs not in 0403.
0495	Corporate Purchasing Card	<b>Do Not Budget in FY 2025</b>
	<b>Private Vehicle Mileage</b>	65.5¢ per mile <i>(This rate will be adjusted after the federal government sets its mileage reimbursement rate.)</i>
	<b>Meal Allowances</b>	<b>State Employees &amp; Non-Paid Board (FY 2024 rates - FY 2025 rates TBD)</b>
	Breakfast	\$15.00
	Lunch	\$18.00
	Dinner	\$30.00
	Per Day Maximum	\$63.00

**Object .06 Fuel and Utilities**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0601	Fuel - Alcohol	
0602	Fuel - Coal	Be prepared to answer DBM/DLS questions regarding request amount.
0603	Fuel - Oil #2	Be prepared to answer DBM/DLS questions regarding request amount.
0604	Fuel - Oil #3	Be prepared to answer DBM/DLS questions regarding request amount.
0605	Fuel - Oil #6	Be prepared to answer DBM/DLS questions regarding request amount.
0606	Fuel - Natural Gas/Propane	Equal to FY 2023 actual expenditures.
0607	Fuel - Wood	Be prepared to answer DBM/DLS questions regarding request amount.
0608	Fuel - Steam	Be prepared to answer DBM/DLS questions regarding request amount.
0619	Fuel - Miscellaneous	
0620	Utilities - Electricity	Equal to FY 2023 actual expenditures.
0621	Utilities - Water/Sewage	
0622	Utilities - Combined Utility Purchases	
0695	Corporate Purchasing Card	
0697	Maryland Environmental Service (MES) Charges	<b>Same as FY 2024 appropriation by fund type.</b> Budgeted values are based on MOUs with MES, and DBM will update agency values in December based on MOU schedules.
0698	Loan Repayment- Energy Conservation	Amount listed in schedule in <u>Appendix 3</u> .
0699	Utilities - Miscellaneous	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

**Object .07 Motor Vehicle Operations and Maintenance**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0701	Purchase Cost or Lease Cost	Must match provided DA-8 forms at the subprogram/fund type level. See Equipment List in <u>Appendix 4</u> .
0702	Gas and Oil	Passenger Vehicles 19.0¢/mile. Light Trucks & Vans 24.0¢/mile.
0703	Maintenance and Repair	Passenger Vehicles 17.0¢/mile. Light Trucks & Vans 20.0¢/mile.
0704	Insurance	<b>Same as FY 2024 Appropriation.</b>
0705	Garage Rent	
	- Areas served by mass transit	NTE 1 to 3 ratio of spaces to employees.
	- Areas not served by mass transit	NTE 1 to 2 ratio of spaces to employees.

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
<b>Aircraft</b>		
0710	Purchase Cost or Lease Cost	
0711	Gas and Oil	
0712	Maintenance and Repair	
0713	Insurance	
0714	Hangar Rental/Landing Fees	
<b>Watercraft</b>		
0720	Purchase Cost or Lease Cost	
0721	Gas and Oil	
0722	Maintenance and Repair	
0723	Insurance	
0724	Boat Slip Rental/Launching Fees	
<b>Other Land Vehicles</b>		
0730	Purchase Cost or Lease Cost	
0731	Gas and Oil	
0732	Maintenance and Repair	
0733	Insurance	
0734	Garage or Storage Space Rental	
0789	Vehicle Commuter Charge	See schedule in <u>Appendix 5</u> .
0795	Corporate Purchasing Card	
0799	Other Motor Vehicle Charges	

**Object .08 Contractual Services**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0801	Advertising & Legal Publication	
0803	Architects	
0804	Printing/Reproduction	
0805	Bookbinding/Photographic	
0806	Microfilming	
0807	Engineers	
0808	Equipment Rental (Other than Data Processing)	
0809	Equipment Repairs and Maintenance	
0810	Extermination	
0811	Food Services	
0812	Building/Road Repairs and Maintenance	
0813	Janitorial Services	
0814	Grounds Maintenance	
0815	Laundry	Correctional Laundry 75.0¢ per pound.
0816	Housekeeping	
0817	Legal Services	
0818	Purchase of Care Services	
0819	Education/Training Contracts	
0820	Medical Care (Physicians Dental, Etc.)	
0821	Management Studies and Consultants	
0822	Hospital Care	
0823	Security Services	

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Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0824	Laboratory Services	
0825	Veterinarian	
0826	Freight and Delivery	
0827	Trash and Garbage Removal	
0828	Office Assistance	
0829	Fiscal Service	
0830	Medical Assistance Reimbursements	
0831	Office of Administrative Hearings (OAH) Allocation	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on most recent OAH caseload experience, and DBM will update agency values in December based on FY 2023 actual caseloads plus Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms experience OAH cases.
0832	Education & Training Reimbursement - Job Related	
0834	Sign Language Interpreter Services	
0833	eMaryland Marketplace	<b>Do Not Budget in FY 2025.</b>
0835	Administrative Allocations	
0836	Human Services - Other Fee-for-Service	
0838	Other Human Services	
0839	DBM Human Resources Shared Services Allocation	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on the number of PINs in agencies using DBM HR services, and DBM will update agency values in December based on Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms use DBM services.
0841	Data Processing Central Processing Unit & Consoles	
0843	Communications Controllers	
0844	Magnetic Tape Devices	
0845	Direct Access Storage Devices (DASD)	
0848	Terminal Teleprocessing Equipment	
0849	Telecommunications Lines, Modems, Controllers, etc.	
0850	Peripheral Equipment- Printers, Terminals, etc.	
0852	Data Entry Devices	
0854	Computer Maintenance Contracts	
0857	Other Data Processing Hardware	
0858	Software Licenses	
0861	Applications Software (Acquisition)	
0862	Applications Software (Maintenance)	
0863	Systems Software (Acquisition)	
0864	Systems Software (Maintenance)	
0865	Outside Services-Systems Analysis and Design	
0866	Outside Services-Programming	
0867	Outside Services-Data Entry	

FY 2025 Operating Budget Submission Requirements

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0868	Outside Services-D/P Training	
0869	Outside Services-Computer Usage	
0872	Outside Services - Consulting Services	
0873	Outside Services – Other	
0874	Office of the Attorney General (OAG) Allocation	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on AAG staff counts in agencies, and DBM will update agency values in December based on Governor’s decisions. Agencies should budget either (a) in one location or (b) based on which subprograms have AAGs.
0875	State Retirement Agency (SRA) Allocation	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on the count of active retirement system employees, and DBM will update agency values in December based on June 30 counts plus Governor’s decisions. Agencies should budget either (a) in one location or (b) by unit/program/subprogram based on active employee counts.
0876	Department of Information Technology (DoIT) Services Allocation	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on DoIT services used by agencies, and DBM will update agency values in December based on the current service schedule plus Governor’s decisions. Agencies should budget either (a) in one location or (b) based on which subprograms use DoIT services.
0878	In State Services-Systems Analysis and Design	
0879	In State Services-Programming	
0880	In State Services-Data Entry	
0881	In State Services-D/P Training	
0882	Annapolis Data Center (ADC) Allocation	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on agency actual ADC usage, and DBM will update agency values in December based on FY 2023 actuals plus Governor’s decisions. Agencies should budget either (a) in one location or (b) based on which subprograms use the ADC.
0883	In State Services-Tape Maintenance	
0885	In State Services-Other	Agencies must use 0885 to budget expenditures related to interagency agreements or agreements with local government entities.
0886	In State Services-Computer Usage-Other than ADC	
0890	Data Processing-Microfilming/Microfiching	
0891	Data Processing-Freight	
0892	Data Processing-Academic/Research	
0893	Data Processing-Administrative	
0894	Statewide Personnel System (SPS) Allocation (i.e. Workday)	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on PIN counts and agency usage of Workday, and DBM will update agency values in December based on Governor’s decisions. Agencies should budget either (a) in one location (preferred) or (b) by unit/program/subprogram based on PIN counts.
0895	Corporate Purchasing Card	
0897	Enterprise Budgeting System Allocation	<b>Same as FY 2024 appropriation by fund type at the agency level.</b> Budgeted values are based on the number of units in each agency, and DBM will update agency values in December based on Governor’s decisions. Agencies should budget either (a) in one location (preferred) or (b) by unit.

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0898	Data Processing-Other Contractual Services-DP	
0899	Other Contractual Services Non-DP	Agencies should avoid using this subobject. If the agency does budget in 0899, please label using a specific Contract/Grant Name and Description on the Contract/Grants tab in BARS so DBM/DLS knows what the grant is for.

**Object .09 Supplies and Materials**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0901	Agriculture	
0902	Office Supplies	
0903	Audio Visual	
0904	Building and Household	
0905	Cosmetic	
0906	Laboratory	
0907	Dietary	
0908	Housekeeping	
0909	Medical	
0910	Laundry	
0911	Medicine, Drugs and Chemicals	
0912	Wearing Apparel-Uniforms Employees	
0913	Wearing Apparel-Uniforms Clients (Patients, Prisoners)	
0914	Instructional Supplies	
0915	Library Supplies	
0916	Recreational Supplies	
0917	Small Tools	
0918	Veterinary	
0919	Tobacco	
0920		
0921	Data Processing Computer Forms	
0926	Data Processing Supplies	
0930	Microcomputer Packaged Applications Software	
0932	Microcomputer Operating Systems Software	
0933	Software Upgrades	
0951	Items for Resale	
0990	Data Processing-Academic/Research	
0991	Data Processing-Administrative	
0995	Corporate Purchasing Card	
0998	Data Processing Other Materials	
0999	Other Supplies and Materials	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

**Object .10 Equipment Replacement**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1001	Agricultural Equipment	
1002	Audio-Visual Equipment	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1003	Cleaning Equipment	
1004	Dental Equipment	
1005	Dietary Equipment	
1006	Duplicating Equipment	
1007	Educational Equipment	
1008	Household Equipment	
1009	Human Environmental Equipment	
1010	Laboratory Equipment	
1011	Laundry Equipment	
1012	Livestock	
1013	Maintenance and Building Equipment	
1014	Medical Equipment	
1015	Office Equipment	
1016	Power Plant Equipment	
1017	Recreational Equipment	
1018	Veterinary Equipment	
1019	Radios and Electronic Equipment	
1021	Capital Lease(s)- Payment(s) to Treasurer (Non-DP)	
1022	Capital Lease(s) (Non-DP)	
1023	Operating Lease(s) (Non-DP)	
1024	Installment Payment(s) to Treasurer (Non-DP, Non-Capital)	
1031	Data Processing Equipment- Mainframe	
1032	Data Processing Equipment- Minicomputer	
1033	Data Processing Equipment- Microcomputer	
1034	Data Processing Equipment- Workstations	
1035	Data Processing Equipment- Imaging Systems	
1036	Data Processing Equipment- Peripherals	
1041	Capital Lease(s)- Payment(s) to Treasurer (DP)	Amounts in the Treasurer's Lease Purchase Program.
1042	Capital Lease(s) (DP)	Amounts in the Treasurer's Lease Purchase Program.
1043	Operating Lease(s) (DP)	
1044	Installment Payment(s) to Treasurer (DP, Non-Capital)	
1090	Data Processing- Academic/Research	
1091	Data Processing-Administrative	
1095	Corporate Purchasing Card	
1099	Other Equipment	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

**Object .11 Equipment Additional**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1101	Agricultural Equipment	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1102	Audio-Visual Equipment	
1103	Cleaning Equipment	
1104	Dental Equipment	
1105	Dietary Equipment	
1106	Duplicating Equipment	
1107	Educational Equipment	
1108	Household Equipment	
1109	Human Environmental Equipment	
1110	Laboratory Equipment	
1111	Laundry Equipment	
1112	Livestock	
1113	Maintenance and Building Equipment	
1114	Medical Equipment	
1115	Office Equipment	
1116	Power Plant Equipment	
1117	Recreational Equipment	
1118	Veterinary Equipment	
1119	Radios and Electronic Equipment	
1121	Capital Lease(s)- Payment(s) to Treasurer (Non-DP)	
1122	Capital Lease(s) (Non-DP)	
1123	Operating Lease(s) (Non-DP)	
1124	Installment Payment(s) to Treasurer (Non-DP, Non-Capital)	
1131	Data Processing Equipment- Mainframe	
1132	Data Processing Equipment- Minicomputer	
1133	Data Processing Equipment- Microcomputer	
1134	Data Processing Equipment- Workstations	
1135	Data Processing Equipment- Imaging Systems	
1136	Data Processing Equipment- Peripherals and Hardware Upgrades	
1141	Capital Lease(s)- Payment(s) to Treasurer (DP)	Amounts in the Treasurer's Lease Purchase Program.
1142	Capital Lease(s) (DP)	Amounts in the Treasurer's Lease Purchase Program.
1143	Operating Lease(s) (DP)	
1144	Installment Payment(s) to Treasurer(DP, Non-Capital)	
1190	Data Processing- Academic/Research	
1191	Data Processing-Administrative	
1195	Corporate Purchasing Card	
1199	Other Equipment	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

**Object .12 Grants, Subsidies, and Contributions**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1201	Social Security Contributions-Grants	
1202	Aid to Political Subdivisions	
1203	Health and Insurance Grants	
1204	Educational Grants	
1205	Inmate Payments	
1206	Grants to Other St. Gov't. Prog./Agen.	
1207	Grants to Non-Governmental Entities	
1208	Statewide Cost Allocation	
1209	Employees' Retirement System Grants	
1210	Employees' Pension System Grants	
1211	Teachers' Retirement System Grants	
1212	Teachers' Pension System Grants	<b>Do Not Budget in FY 2025.</b>
1213	Optional Retirement System (TIAA) Grants	
1214	Public Assistance Payments	
1295	Corporate Purchasing Card	
1296	Grants for Subsidized Rents	
1297	Grants to Health Providers	
1298	Taxable Grants, Contributions and Subsidies	
1299	Other Grants, Subsidies and Contributions	Agencies should avoid using this subobject. If the agency does budget in 1299, please label using a specific Contract/Grant Name and Description on the Contract/Grants tab in BARS so DBM/DLS knows what the grant is for.

**Object .13 Fixed Charges**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1301	Rent (non-DGS)	Can only be adjusted via the Real Estate Lease tab in BARS.
1302	Insurance Coverage Paid to STO	<b>Same as FY 2024 Appropriation.</b>
1303	Rent Paid to DGS	See schedules in Appendix 9.
1304	Subscriptions	
1305	Association Dues	
1306	Bond Payments	
1307	Interest	
1308	Licenses	
1309	Insurance (Non STO Payments)	Insurance coverage payments not paid to the State Treasurer's Office.
1310	Interest on Late Payments	
1311	Interest on Treasury Cash Overdrafts	
1312	Interest on Treasury Deposits	
1320	Bad Debt Expense	
1395	Corporate Purchasing Card	
1399	Other	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

**Object .14 Land and Structures**

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Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1401	Land	
1402	Land Improvements-Existing Facilities	
1410	Buildings Construction-New Facilities	
1411	Buildings-Purchase/Trade	
1412	Buildings-Demolition	
1413	Buildings-Fixed Equipment	
1414	Buildings-Professional Fees	
1415	Buildings, Additions, and Other Major Improvements	
1416	Utilities Extension	
1430	Improvements Other Than Bldgs-Highway Construction	
1431	Improvements Other Than Bldgs-Roads, Sidewalks and Parking Areas	
1432	Improvements Other Than Bldgs-Water Construction	
1433	Loans to Private/Non-profit Individuals/Organizations	
1440	Roof Repair/Replacement	
1441	Building Exteriors	
1442	Building Interiors	
1443	Water	
1444	Heating	
1445	Power Lines	
1446	Security Alarm Systems	
1447	Road Repair Services	
1448	Ground Maintenance	
1449	Sheds, Gas & Oil Storage tanks	
1481	Easement Acquisitions	
1495	Corporate Purchasing Card	
1498	Statewide Critical Maintenance Program (DGS Administered)	Reserved for statewide operating maintenance projects that are administered by DGS.
1499	Other Land and Structures	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.