

EXPENDITURE OBJECT CODES – Capital Outlays

CAPITAL OUTLAYS are expenditures that result in acquisitions of, additions to, replacement of, or major repairs to fixed assets that will benefit current and future fiscal periods. These objects are not to include cost of service contracts.

7100 Capital Outlays - Acquisitions (Budget Only)

- 7120 Acquisitions - Land: Expenditures for the purchase of land, right-of-ways, etc. Included would be taxes, survey fees, legal fees, and other purchase-related costs.
- 7140 Acquisitions - Buildings: Expenditure for purchasing structures used to house persons and/or property. Whether buildings are purchased or constructed, this account includes the purchase or contract price, taxes, legal fees, architectural fees and other purchase-related costs.
- 7141 SFP&C Deposits: Deposits sent to the Office of State Facility Planning and Control to fund start-up costs for construction funded by self generated revenues or bond revenues.
- 7142 “Act 959” Building Plant Projects: Payments authorized by Accounting Services on building construction projects approved as “Act 959” projects by the State of Louisiana Legislature.
- 7143 “Act 959” Equipment Plant Projects: Payments authorized by Accounting Services on equipment approved as “Act 959” projects by the State of Louisiana Legislature.
- 7220 Acquisitions – Automotive – Less than \$5,000: Cost of automobiles, trucks, and trailers, including all delivered accessories on the vehicle, taxes, delivery charges, title registration, and other purchase-related costs.
- 7225 Acquisitions – Automotive – Greater than \$4,999.99: Cost of automobiles, trucks, and trailers, including all delivered accessories on the vehicle, taxes, delivery charges, title registration, and other purchase-related costs.
- 7240 Acquisitions - Equipment for Buildings, Grounds, and General Plant – Less than \$5,000: Immovable or stationary equipment for buildings and general plant use. Installation charges, freight, taxes, and other purchase-related charges should be included in the cost.
- 7245 Acquisitions - Equipment for Buildings, Grounds, and General Plant – Greater than \$4,999.99: Immovable or stationary equipment for buildings and general plant use. Installation charges, freight, taxes, and other purchase-related charges should be included in the cost.
- 7260 Acquisitions - Farm, Heavy Movable Equipment – Less than \$5,000: Cost of agricultural, construction and heavy maintenance equipment. Cost would include purchase price, delivery charges, taxes, title fees and other purchase-related costs.
- 7265 Acquisitions - Farm, Heavy Movable Equipment – Greater than \$4,999.99: Cost of agricultural, construction and heavy maintenance equipment. Cost would include purchase price, delivery charges, taxes, title fees and other purchase-related costs.
- 7269 Acquisitions – Livestock and Farm Animals: Cost of livestock (for breeding or milk production) and farm animals. Cost would include purchase price, delivery charges, taxes, title fees and other purchase-related costs.
- 7280 Acquisitions - Household Equipment – Less than \$5,000: Equipment used in housekeeping, janitorial and laundry functions. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.
- 7285 Acquisitions - Household Equipment – Greater than \$4,999.99: Equipment used in housekeeping, janitorial and laundry functions. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.

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- 7300 Acquisitions - Medical Equipment – Less than \$5,000: Equipment used in the treatment or diagnosis of sick or injured, including Veterinary equipment. Cost would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs.
- 7305 Acquisitions - Medical Equipment – Greater than \$4,999.99: Equipment used in the treatment or diagnosis of sick or injured, including Veterinary equipment. Cost would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs.
- 7320 Acquisitions - Office Equipment – Less than \$5,000: Equipment used in the operations of an administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs. Items charged to this object category might include typewriters, word processors, microfiche readers, copy machines, and other office machinery, as well as furniture and furnishings. Purchases of computers, related hardware and computer equipment for telecommunications used in the operations of administrative units should be charged to object 7321.
- 7325 Acquisitions - Office Equipment – Greater than \$4,999.99: Equipment used in the operations of an administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs. Items charged to this object category might include typewriters, word processors, microfiche readers, copy machines, and other office machinery, as well as furniture and furnishings. Purchases of computers, related hardware and computer equipment for telecommunications used in the operations of administrative units should be charged to object 7326.
- 7321 Acquisitions - Office Equipment – Computers – Less than \$5,000: Computers, related hardware, and computer equipment for telecommunications used in the operations of an administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Associated software should be charged to object 4101.
- 7326 Acquisitions - Office Equipment – Computers – Greater than \$4,999.99: Computers, related hardware, and computer equipment for telecommunications used in the operations of an administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Associated software should be charged to object 4101.
- 7340 Acquisitions - Instructional, Research, Public Service, Recreational, and Cultural Equipment – Less than \$5,000: Equipment used in the operations of instructional, research, or public service units or for recreational and cultural enrichment. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Items charged to this object category might include audio-visual equipment, electron microscopes, centrifuges, spectrometers, pool tables, or museum artifacts. Office equipment, furniture, and furnishings used in the operation of non-administrative units should also be included in this object category. Purchases of computers, related hardware, and computer equipment for telecommunications used in the operations of non-administrative units should be charged to object 7341.
- 7345 Acquisitions - Instructional, Research, Public Service, Recreational, and Cultural Equipment – Greater than \$4,999.99: Equipment used in the operations of instructional, research, or public service units or for recreational and cultural enrichment. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Items charged to this object category might include audio-visual equipment, electron microscopes, centrifuges, spectrometers, pool tables, or museum artifacts. Office equipment, furniture, and furnishings used in the operation of non-administrative units should also be included in this object category. Purchases of computers, related hardware, and computer equipment for telecommunications used in the operations of non-administrative units should be charged to object 7346.
- 7341 Acquisitions - Instructional, Research, Public Service, Recreational, and Cultural Equipment – Computers – Less than \$5,000: Computers, related hardware, and computer equipment for telecommunications used in the operations of a non-administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Associated software should be charged to object 4251.

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- 7346 Acquisitions - Instructional, Research, Public Service, Recreational, and Cultural Equipment – Computers – Greater than \$4,999.99: Computers, related hardware, and computer equipment for telecommunications used in the operations of a non-administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Associated software should be charged to object 4251.
- 7360 Acquisitions - Library Reference Materials: Books, films, microfilm, recordings, and periodicals purchased, acquired, and housed in a central University library. Cost of such items would include purchase price, delivery charges, taxes, and other purchase-related costs. Books acquired by departments and not housed in a central University library should be charged to object 4250.
- 7380 Acquisitions - Boats and Aircraft – Less than \$5,000: Boats, aircraft, and major components thereof, such as inboard and outboard motors, aircraft engines, etc. Cost would include purchase price, delivery charges, taxes, title fees, installation, licenses, and other purchase-related costs.
- 7385 Acquisitions - Boats and Aircraft – Greater than \$4,999.99: Boats, aircraft, and major components thereof, such as inboard and outboard motors, aircraft engines, etc. Cost would include purchase price, delivery charges, taxes, title fees, installation, licenses, and other purchase-related costs.
- 7400 Acquisitions - Communications Equipment – Less than \$5,000: Equipment used for communications such as two-way radio equipment, antennae, facsimile (FAX) equipment, paging equipment, etc. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Computer equipment used for telecommunications should be charged to either object 7321 or 7341, as appropriate.
- 7405 Acquisitions - Communications Equipment – Greater than \$4,999.99: Equipment used for communications such as two-way radio equipment, antennae, facsimile (FAX) equipment, paging equipment, etc. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Computer equipment used for telecommunications should be charged to either object 7326 or 7346, as appropriate.
- 7420 Acquisitions - Other Equipment – Less than \$5,000: Cost of equipment acquired that is not chargeable to one of the specific classes of acquisitions for capital outlays. Cost of this equipment would include the purchase price, delivery charges, installation, taxes, and other purchase-related costs.
- 7425 Acquisitions - Other Equipment – Greater than \$4,999.99: Cost of equipment acquired that is not chargeable to one of the specific classes of acquisitions for capital outlays. Cost of this equipment would include the purchase price, delivery charges, installation, taxes, and other purchase-related costs.
- 7440 Acquisitions - Modular Equipment – Less than \$5,000: Panel or component-based furniture systems that can be configured together to create single or multiple workstations. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs.
- 7445 Acquisitions - Modular Equipment – Greater than \$4,999.99: Panel or component-based furniture systems that can be configured together to create single or multiple workstations. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs.
- 7490 Components - Equipment Construction – Less than \$5,000: Cost of materials and supplies used to fabricate a piece of equipment. Upon completion, the Property Management Office must be notified to have the equipment tagged and recorded in the University's moveable equipment inventory records.
- 7495 Components - Equipment Construction – Greater than \$4,999.99: Cost of materials and supplies used to fabricate a piece of equipment. Upon completion, the Property Management Office must be notified to have the equipment tagged and recorded in the University's moveable equipment inventory records.
- 7500** Capital Outlays - Major Repairs (Budget Only)
- 7520 Major Repairs - Land Improvement: Cost of repairs or improvements to land which physically alter the land. Commonly found in this object would be major landscaping projects, improving and repairing roadways or

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parking areas. Cost of these major repairs would be contract price, architectural fees, taxes, fill dirt, labor and other repair-related costs.

- 7540 Major Repairs - Buildings: Renovation or major repairs that physically alter existing buildings and facilities. Cost would include contract price, architectural fees, taxes, supplies, labor, and other repair-related costs.
- 7620 Major Repairs – Automotive: Repairs to automobiles, trucks and trailers that extend their useful life. Common expenditures would be overhauls, replacing engines or transmissions, etc. Cost would include contract price, replacement parts, labor, taxes, and other repair-related costs.
- 7640 Major Repairs - Equipment for Buildings, Grounds, and General Plant: Repairs to immovable or stationary equipment for buildings and general plant use that extends useful life. Cost of repairs would include contract price, parts, labor, taxes, and other repair-related costs.
- 7660 Major Repairs - Farm and Heavy Movable Equipment: Repairs to agricultural, construction, and heavy maintenance equipment that extends useful life. Common expenditures would be engine overhauls, replacement of engines or transmissions, etc.
- 7680 Major Repairs - Household Equipment: Repairs extending the useful life of housekeeping, janitorial, and laundry equipment. Cost of repairs would include contract price, parts, labor, taxes, and other repair-related costs.
- 7700 Major Repairs - Medical Equipment: Repairs extending the useful life of equipment used in the treatment or diagnosis of sick or injured, including veterinary equipment. The cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.
- 7720 Major Repairs - Office Equipment: Repairs extending the useful life of equipment used in the operations of an office. The cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.
- 7740 Major Repairs - Educational, Research, Recreational, and Cultural Equipment: Repairs extending the useful life of equipment used for instruction, research, recreation, or cultural enrichment. Cost of repairs include the contract price, parts, labor, taxes, and other repair-related costs.
- 7760 Major Repairs - Boats and Aircraft: Repairs extending the useful life of a boat or aircraft, but not including the purchase and installation of major components such as inboard and outboard motors, aircraft engines, etc. Cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.
- 7780 Major Repairs - Communications Equipment: Repairs extending the useful life of equipment used for communications, such as repairs of radios, antennae, teletype machines, etc. Cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.
- 7800 Major Repairs - Other Equipment: Repairs extending the useful life of equipment that are not chargeable to the specific major repair objects. Cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.