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## **MEMORANDUM**

**TO:** State Agencies  
**FROM:** OA/Accounting  
**DATE:** June 28, 2002  
**RE:** Rebillable Object Codes

This is to remind state agencies about the proper use of rebillable object codes. These object codes should only be used when an agency is buying goods or services that will be billed back out to another state entity. Below are two hypothetical examples:

- OA/Mailroom buys stamps from the US Postmaster using rebillable object code 3012 Rebillable Postage. Then when OA/Accounting needs some stamps, they will purchase those same stamps from the OA/Mailroom and use object code 2265 Postage.
- Each month OA pays Union Electric for electricity to the Truman Building using rebillable object code 3000 Rebillable Electric. Then, OA will bill each state agency in the building for their portion of the electric. All of these tenants should use object code 2200 Electricity.

A listing of all FY 03 rebillable object codes follows this memo. If you have any questions concerning the proper use of rebillable object codes, please call Lynn Struempf at 751-1859.

<b>Object</b>	<b>Object Name</b>	<b>Object Extended Description</b>
3000	REBILLABLE ELECTRIC	Charges for the purchase of electric to be billed out via interagency billings.
3001	REBILLABLE NATURAL GAS	Charges for the purchase of natural gas to be billed out via interagency billings.
3002	REBILLABLE PROPANE	Charges for the purchase of propane to be billed out via interagency billings.
3003	REBILLABLE INVENTORY OR SUPPLY PURCHASES	Costs of inventorial items held for resale or redistribution to be billed out via interagency billings.
3004	REBILLABLE WATER AND SEWAGE	Charges for the purchase of water and sewage services to be billed out via interagency billings.
3005	REBILLABLE MOTOR POOL COSTS	Charges for travel costs associated with motor pools to be billed out via interagency billings.
3006	REBILLABLE VEHICLE REPAIR AND MAINTENANCE	Includes expenditures for labor and parts for repairing and maintaining light cars and trucks, also car washes, waxes, and replacement of fluids to be billed out via interagency billings.
3009	REBILLABLE TELECOMMUNICATION & INTERNET CHARGES	Charges for the normal monthly billing of telephone and Internet services by the vendor to be billed out via interagency billings.
3012	REBILLABLE POSTAGE	Cost to distribute mail and packages, such as stamps, stamped envelopes, postage meters, permit fees, postage for metering postage machines, and post office box rental to be billed out via interagency billings. (Refer to object code 3015 for Rebillable Express and Freight Services.)
3015	REBILLABLE EXPRESS AND FREIGHT SERVICES	Costs of services provided to transport goods and commodities by common carrier or hired vehicles to be billed out via interagency billings. (Refer to object code 3012 for Rebillable Postage.)
3018	REBILLABLE PRINTING AND BINDING SERVICES	Charges for printing, copying, or blueprinting services to be billed out via interagency billings.
3020	REBILLABLE WASTE REMOVAL SERVICES	Charges for trash services to be billed out via interagency billings.
3021	REBILLABLE JANITORIAL SERVICES	Charges for janitorial services to be billed out via interagency billings.
3022	REBILLABLE HOUSEKEEPING SERVICES	Charges for housekeeping services to be billed out via interagency billings.
3024	REBILLABLE COMPUTER INFORMATION SERVICES	Includes expenditures for the cost of system analysis, software development, data entry, and programming services to be billed out via interagency billings.
3027	REBILLABLE COMPUTER HARDWARE SERVICES	Includes expenditures for the cost of technical services such as CPU time, other hardware, and auxiliary equipment charges to be billed out via interagency billings.
3028	REBILLABLE SECURITY SERVICES	Charges for security services to be billed out via interagency billings.
3029	REBILLABLE ADVERTISING SERVICES	Charges for advertising services to be billed out via interagency billings.
3030	REBILLABLE DESIGN SERVICES	Includes expenditures for architectural and engineering services to be billed out via interagency billings.
3032	REBILLABLE LABOR COSTS	Charges for labor associated with system furniture set-up, cable pulls, HVAC, electrical subcontracting, carpetry and drapery installation to be billed out via interagency billings. This is also for MoDOT FHWA and outside entity billings.
3033	REBILLABLE ADMINISTRATION SERVICES	Includes expenditures for administrative services to be billed out via interagency billings.

<b>Object</b>	<b>Object Name</b>	<b>Object Extended Description</b>
3034	REBILLABLE TRAINING SERVICES	Charges for professional educational services, registration fees, and materials for training, conferences, seminars, meetings, workshops, consulting, testing, and other educational programs for state employees to be billed out via interagency billings.
3036	REBILLABLE BUILDING & STORAGE SPACE LEASES	Rentals and lease of buildings for office space and warehouses for storage space to be billed out via interagency billings.
3039	REBILLABLE LEASED PARKING	Parking spaces leased from cities, counties and private individuals for parking by state employees and/or clients to be billed out via interagency billings.
3042	REBILLABLE LEASEHOLD IMPROVEMENTS	Expenditures for improvements to buildings or land leased by the state to be billed out via interagency billings.
3044	REBILLABLE EQUIPMENT USAGE	Includes the operation and depreciation cost of equipment identified as being billable to outside entities.
3045	REBILLABLE MATERIAL ADDITIVE	Includes the costs of inspecting materials placed in projects which are billable to outside entities.
3046	REBILLABLE LABOR ADDITIVE	Includes fringe benefit costs associated with the labor cost identified as being billable to outside entities or the FHWA.
3048	COST OF GOODS SOLD - CONTROL (USED BY THE SYSTEM ONLY)	System generated offset for certain transactions for the inventory system. (This is a system account.)
3049	REBILLABLE SUSPENSE	This object code will be used as a default on documents that have been interfaced into SAM II without a charge class or object code.
3050	OTHER REBILLABLE EXPENSES	Charges for services, not included above, that will be billed out via interagency billings.