

DATE: September 26, 2016

TO: Agency Addressed (No. 15, 2016-2017)

FROM: Christina Smith, Director
Division of Accounting and Auditing
Department of Financial Services (DFS)

SUBJECT: STATEWIDE EXPENDITURE OBJECT CODE LIST

The Statewide Expenditure Object Code (SWOC) List was updated for the addition of two object codes, a definition update, and other technical changes. These changes include the following:

- Object codes 751100, State Financial Assistance - Loans, and 780100, Federal Financial Assistance – Loans, were added to account for Federal or State financial assistance in the form of loans, which are not subject to Internal Revenue Service reporting requirements for Form 1099-MISC, Miscellaneous Income.
- The definition for object code 421017, Benefits/Claims – Death Benefits for Dependents, was modified to clarify the inclusion of “In Line of Duty retirement benefits”.
- The SWOC list was updated to match the W-9 requirements that were in FLAIR for object codes 254100, Care/Subsistence – Supplies/Commodities – Vendor, and 264000, Travel – Class C Meal Allowance. A Form W-9 is required when used in encumbrance, payable, and payment transactions.
- Titles for existing object codes were updated. Title additions were made for object codes 131349, Consulting Services – Tenant Broker, 161007 – State Health Insurance Contribution – Elect OFCL, 512098, Furniture and Equipment – Depreciation, and 710028, Aid to Municipalities – Advance. The title was corrected for object code 131347, from Contractor Services – Interpreter, to Consulting Services – Interpreter.

The updated SWOC List, as of September 26, 2016, is available at <http://www.myfloridacfo.com/Division/AA/Links/default.htm> under the *State Agencies* heading.

Please email questions to ObjectCodeProject@myfloridacfo.com.